

**T-0 TAX FOR NAVIGATION AIDS (LIGHT DUES)**  
 (Title V - Chapter II - Section 5 of the Royal  
 Legislative Decree 2/2011)



- 1.- The taxable activity is the using of the service of maritime signals.
- 2.- The taxable persons are the shipowner and the master or skipper.

Should the vessel have an agent, this ship's agent will be considered the substitutive taxable person. When vessel is lying on a facility which has been given under concession or authorization, the taxable person will be the holder of this concession or authorization.

- 3.- The tax is due when the vessel starts receiving the services within waters of Spanish jurisdiction.

The gross tax payable is the product of the **basic amount A (0,57 €)** multiplied per one of the following coefficients:

<b>TAX FOR NAVIGATION AIDS</b>	<b>Coefficients</b>	<b>Total dues</b>	<b>Units</b>
a) Merchant vessels (minimum 100 GT, 3 first calls on a year)	0.035	0,0200	GT
b) Vessels engaged in deep sea fishing (once a year)	1	0,5700	GT
c) Vessels engaged in coastal fishing (once a year)	50	28,5000	----
d) Recreational or sports boats with length over all $\geq 12$ m (sailboats) or $\geq 9$ m (motorboats) (once a year)	16	9,1200	Sq. meters resulting of length*breath
e) Recreational or sports boats with length over all $< 9$ m (motorboats) (once a year)	40	22,8000	Sq. meters resulting of length*breath

NOTE: Recreational or sports sailboats under 12 m length are exempt of the tax.