

INTRODUCTION

This document includes the port fees and prices that will apply at Pasaia Port from the 1th January 2019, established by applying Royal Legislative Decree 2/2011, of 5th September, which approves the Revised Text of the Law on State Ports and the Merchant Navy, the Law 6/2018, dated 3rd July, on General State Budgets for the year 2018, and the Decisions of the Port Authority Board of Directors on the approval of tariffs for commercial services provided by the Pasaia Port Authority, as adopted in its session of 13th December 2018.

As is established in these laws, charges will be applied for the following items:

- Ship charges
- Passenger charges
- Goods charges
- Fresh fish charges
- Sport and pleasure vessel charges
- Special use of the transit zone charges
- Activity charges
- Charges for help with navigation

The twenty second additional provision of Royal Legislative Decree 2/2011, of 5th September, which approves the Revised Text of the Law on State Ports and the Merchant Navy, establishes that the Port Authorities will agree with the public State Ports body, within the framework of the Company Plan Agreements, the corresponding proposals for correction coefficients for the ship, passenger and goods charges in accordance with the limits and criteria established in article 166.

In accordance with Articles 91 and 92 of Law 6/2018, dated 3rd July, on General State Budgets for the year 2018, the correction coefficients to be applied to the ship, goods, passengers and reception service of waste generated by ships charges are as follows:

- Ship charges: 1.25
- Goods charges: 1.15
- Passenger charges 0.95
- Fixed rate of receipt of waste generated by ships: 1.30

SHIP CHARGES (T-1)

1. The taxable event for these charges is the use by vessels of the waters in the port's service and of the port's infrastructures and facilities that allow maritime access to the assigned mooring or anchoring positions and the time spent in these positions under the established conditions. Also constituting a taxable event for these charges is the provision of common services by the respective Port Authority from which users benefit without needing to request them, related to the above public domain items.

2. The parties responsible for payment of the charge, as taxpayers and jointly and severally liable, will be the owner, shipping agent and captain of the vessel. If the vessel is consigned, the consignee of the vessel will be the substitute party responsible for payment of the charge. For docks, pontoons and port mooring facilities granted in a concession or authorisation, the concession holder or the authorised party will be the substitute party responsible for payment of the charge.

Any substitutes designated under this rule will remain jointly and severally liable for compliance with the material and formal charge obligation, without prejudice to the Port Authority in the first place contacting the concession holder or authorised party. In the event that the substitutes do not comply with these obligations, and particularly in the event of non-payment of the charges, the Port Authority could demand that the taxpayers comply with them. This is without prejudice to any liabilities that the substitutes may have incurred.

3. These charges will start to be applied when the vessel enters the waters of the port's service zone.

4. The total charge will be as follows:

For access to and time spent by vessels or floating craft in a mooring or anchoring position, in zone I or interior port waters, the charge is calculated by multiplying one hundredth of the gross tonnage (GT), with a minimum of 100 GT, by the length of the stay, calculated in periods of one hour or a fraction of one hour, with a minimum of three hours and a maximum of 15 hours per stopover every 24 hours, and by the quantity resulting from applying the correction coefficient 1.25 and the following coefficients, depending on the circumstances, to the basic quantity B (€1.43), or S (€1.20) for short sea shipping.

The length of stay will be calculated as the time between the first rope being used for mooring at the berth or the anchor being dropped, to the time that the vessel releases the last mooring rope or lifts the anchor off the bottom. Notwithstanding the above, for the purposes of calculating this stay, the period between 12 noon on Saturday or 9pm on the day before a bank holiday up to 7am on Monday or the day following the bank holiday, respectively, will account for a maximum of 5 hours, as long as during this period no commercial operations have been carried out, including victualling, taking on supplies or repairs. When the length of stay during this period exceeds 5 hours, the start time for the stay for the purposes of computing the maximum limit of 15 hours every 24 hours will be measured from 7am on Monday or the day following the bank holiday.

Short Sea Shipping: maritime service for goods and/or passengers that is performed using vessels whose maritime route is exclusively within Europe, between ports located geographically in Europe or between these ports and ports located in non-European countries that lie on the shores of the closed seas surrounding Europe, including their non-continental islands or territories over which they have sovereignty. This term also includes maritime transport between the Member States of the European Union and Norway and Iceland and other States on the Baltic Sea, the Black Sea and the Mediterranean Sea.

MARITIME SERVICE: service provided for a certain type of traffic in a port, when a vessel or group of vessels from the same shipping company or cruise ships connect this port with other specific ports, transporting the same type and nature of goods or a certain type of passenger, transport item or cargo unit.

REGULAR MARITIME SERVICE: service provided for a certain type of traffic in a port, when a vessel or group of vessels from the same shipping company or cruise ships (or a group of vessels from different shipping companies with joint operating agreements) connect this port with other

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determined ports, transporting the same type and nature of goods or a determined type of passenger, transport item or cargo unit, and, in addition, the service is offered generally and is publicised to potential users, and it is provided under standard conditions, with origins, destinations and dates all pre-established and with a frequency of at least 24 stopovers a year in the corresponding port.

GENERAL REGIME

$$(GT/100) \times E \times (B \text{ or } S) \times CC \times \text{coefficients}$$

E: stay

B Basic quantity €1.43

S: Basic quantity €1.20 (Short sea shipping)

CC: Correction coefficient for ship charges (1.25)

There is a distinction between the:

- General regime
- Victualling, taking on supplies and repairs, with a maximum stay of 48 hours. The rest of the period in general regime: (Victualling)
- Vessels loading or unloading by rolling, involved in short sea shipping: Ro-Ro short sea shipping. The basic quantity S (€1.20) is applied
- Vessels loading or unloading by rolling, involved in regular short sea shipping: Ro-Ro regular short sea shipping. The basic quantity S (€1.20) is applied
- Tourist cruise ships. The basic B (€1.43) fee is applied.

A coefficient of 0.5, compatible with other existing coefficients, shall be applied to ships that use natural gas as fuel in the open sea and to ships that use natural gas or electricity from the dock for their motors while at anchor.

1. Vessels side-moored at docks or pontoons with a berth not granted in concession or authorisation:

		Natural gas or electricity from the dock
General regime	$(GT/100) \times E \times (B \text{ ó } S) \times 1,25$	$(GT/100) \times E \times (B \text{ ó } S) \times 0,625$
Victualling	$(GT/100) \times E \times (B \text{ ó } S) \times 0,3125$	$(GT/100) \times E \times (B \text{ ó } S) \times 0,15625$
Ro-Ro Short Sea Shipping	$(GT/100) \times E \times 1,35$	$(GT/100) \times E \times 0,675$
Ro-Ro Regular Short Sea Shipping	$(GT/100) \times E \times 0,9$	$(GT/100) \times E \times 0,45$
Tourist cruise ships	$(GT/100) \times E \times 1,25125$	$(GT/100) \times E \times 0,625625$

2. Vessels side-moored at docks or pontoons, with a berth granted in concession or authorisation, and with water space in concession or authorisation, as long as the water space granted in concession is at least the area required for the vessel to safely remain in the mooring position:

		Natural gas or electricity from the dock
General regime	$(GT/100) \times E \times (B \text{ ó } S) \times 0,75$	$(GT/100) \times E \times (B \text{ ó } S) \times 0,375$
Victualling	$(GT/100) \times E \times (B \text{ ó } S) \times 0,1875$	$(GT/100) \times E \times (B \text{ ó } S) \times 0,09375$
Ro-Ro Short Sea Shipping	$(GT/100) \times E \times 0,81$	$(GT/100) \times E \times 0,405$
Ro-Ro Regular Short Sea Shipping	$(GT/100) \times E \times 0,54$	$(GT/100) \times E \times 0,27$
Tourist cruise ships	$(GT/100) \times E \times 0,75075$	$(GT/100) \times E \times 0,375375$

3. Vessels side moored at docks or pontoons, with a berth granted in concession or authorisation and without space or without sufficient space in the water in concession or authorisation:

Natural gas or electricity from the dock

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General regime	$(GT/100) \times E \times (B \acute{o} S) \times 0,875$	$(GT/100) \times E \times (B \acute{o} S) \times 0,4375$
Victualling	$(GT/100) \times E \times (B \acute{o} S) \times 0,21875$	$(GT/100) \times E \times (B \acute{o} S) \times 0,109375$
Ro-Ro Short Sea Shipping	$(GT/100) \times E \times 0,945$	$(GT/100) \times E \times 0,4725$
Ro-Ro Regular Short Sea Shipping	$(GT/100) \times E \times 0,63$	$(GT/100) \times E \times 0,315$
Tourist cruise ships	$(GT/100) \times E \times 0,875875$	$(GT/100) \times E \times 0,4379375$

EXTENDED BERTH OCCUPANCY AND USE CHARGES

The minimum gross tonnage (GT) used in the calculation of the charges will be 50 GT and the length of stay will, instead of the normal measurement of periods of one hour or a fraction of an hour, will be for periods of 24 hours or a fraction of that time.

For the purposes of applying this section, extended stay and use will be defined as over seven days, except under the circumstances set out in the final section i).

In all cases the basic quantity B (€1.43) will be applied.

There is a distinction between:

- Without berth in concession.
- With berth in concession or authorisation, without space or with insufficient space in the water in concession or authorisation.
- With berth and space in the water occupied in concession or authorisation, as long as the water space granted in concession is at least the area required by the vessel to safety remain in the mooring position.

A coefficient of 0.5, compatible with other existing coefficients, shall be applied to ships that use natural gas as fuel in the open sea and to ships that use natural gas or electricity from the dock for their motors while at anchor.

a) Coastal goods and passenger vessels:

		Natural gas or electricity from the dock
Without berth in concession	$(GT/100) \times E \times 7,15$	$(GT/100) \times E \times 3,575$
Berth in concession without water occupation	$(GT/100) \times E \times 5,005$	$(GT/100) \times E \times 2,5025$
Berth and water in concession	$(GT/100) \times E \times 4,29$	$(GT/100) \times E \times 2,145$

b) Vessels used for dredging and victualling:

		Natural gas or electricity from the dock
Without berth in concession	$(GT/100) \times E \times 8,347625$	$(GT/100) \times E \times 4,1738125$
Berth in concession without water occupation	$(GT/100) \times E \times 5,8433375$	$(GT/100) \times E \times 2,92166875$
Berth and water in concession	$(GT/100) \times E \times 5,008575$	$(GT/100) \times E \times 2,5042875$

c) Floating vessels being built, transformed, broken up or undergoing serious repairs - away from a shipyard:

		Natural gas or electricity from the dock
Without berth in concession	$(GT/100) \times E \times 2,377375$	$(GT/100) \times E \times 1,1886875$
Berth in concession without water occupation	$(GT/100) \times E \times 1,6641625$	$(GT/100) \times E \times 0,83208125$
Berth and water in concession	$(GT/100) \times E \times 1,426425$	$(GT/100) \times E \times 0,7132125$

d) Floating vessels being built, transformed, broken up or undergoing serious repairs - in a shipyard:

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		Natural gas or electricity from the dock
Without berth in concession	(GT/100) x E x 0,89375	(GT/100) x E x 0,446875
Berth in concession without water occupation	(GT/100) x E x 0,625625	(GT/100) x E x 0,3128125
Berth and water in concession	(GT/100) x E x 0,53625	(GT/100) x E x 0,268125

- e) Fishing vessels, when they are non-operative due to fishing moratoriums, or there is a seasonal ban on fishing any one of the targeted species, or when vessels are not in possession of the seasonal fishing licence or permit or they have been assigned a yearly quota, even after they have exhausted the annual quota:

		Natural gas or electricity from the dock
Without berth in concession	(GT/100) x E x 0,804375	(GT/100) x E x 0,4021875
Berth in concession without water occupation	(GT/100) x E x 0,5630625	(GT/100) x E x 0,28153125
Berth and water in concession	(GT/100) x E x 0,482625	(GT/100) x E x 0,2413125

- f) Vessels deposited in court:

		Natural gas or electricity from the dock
Without berth in concession	(GT/100) x E x 1,7875	(GT/100) x E x 0,89375
Berth in concession without water occupation	(GT/100) x E x 1,25125	(GT/100) x E x 0,625625
Berth and water in concession	(GT/100) x E x 1,0725	(GT/100) x E x 0,53625

- g) Inactive vessels, including fishing boats and floating craft:

		Natural gas or electricity from the dock
Without berth in concession	(GT/100) x E x 8,347625	(GT/100) x E x 4,1738125
Berth in concession without water occupation	(GT/100) x E x 5,8433375	(GT/100) x E x 2,92166875
Berth and water in concession	(GT/100) x E x 5,008575	(GT/100) x E x 2,5042875

- h) Vessels used for towage, mooring, pilotage and other port services:

		Natural gas or electricity from the dock
Without berth in concession	(GT/100) x E x 4,164875	(GT/100) x E x 2,0824375
Berth in concession without water occupation	(GT/100) x E x 2,9154125	(GT/100) x E x 1,45770625
Berth and water in concession	(GT/100) x E x 2,498925	(GT/100) x E x 1,2494625

- i) Other vessels with stays in excess of one month:

		Natural gas or electricity from the dock
Without berth in concession	(GT/100) x E x 8,347625	(GT/100) x E x 4,1738125
Berth in concession without water occupation	(GT/100) x E x 5,8433375	(GT/100) x E x 2,92166875
Berth and water in concession	(GT/100) x E x 5,008575	(GT/100) x E x 2,5042875

For vessels used for dredging and victualling and vessels used to provide towage, mooring, pilotage and other port services, the amounts 4.67 and 2.33 respectively will apply from the first day of their stay in Zone I.

WITHOUT USE OF A MOORING OR ANCHORAGE BERTH

For direct access for vessels to a dry or floating dock, slipway or grounding facility, or in general for access without using a mooring or anchorage berth.

In all cases the basic quantity B (€1.43) will apply.

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A coefficient of 0.5, compatible with other existing coefficients, shall be applied to ships that use natural gas as fuel in the open sea and to ships that use natural gas or electricity from the dock for their motors while at anchor.

	Natural gas or electricity from the dock
(GT/100) x 3,575	(GT/100) x 1,7875

APPLICATION OF COEFFICIENTS ON THE BASIS OF THE NUMBER OF STOPOVERS

On the basis of a request from the party responsible for payment of the charge, the charges will be multiplied by the following coefficients. The coefficients depend on the number of stopovers in the same port during the calendar year for the group of vessels providing a maritime service for a certain type of traffic operated by the same shipping or cruise company (or a group of vessels from different shipping companies that form part of a regular maritime service, through agreements to share the operation of the vessels):

- From stopover 1 to stopover 12: 1.00.
- From stopover 13 to stopover 26: 0.95.
- From stopover 27 to stopover 52: 0.85.
- From stopover 53 to stopover 104: 0.75.
- From stopover 105 to stopover 156: 0.65.
- From stopover 157 to stopover 312: 0.55.
- From stopover 313 to stopover 365: 0.45.
- From stopover 366: 0.35.

If the maritime service is regular, the above coefficients will be applied but reduced by 5 hundredths.

Shipping companies with shared operating agreements for their vessels must duly demonstrate this to the corresponding Port Authority. They will be understood to have such an agreement if they have a joint schedule of itineraries and dates and have shared and reciprocal use of vessels and, where appropriate, of transport equipment and facilities. In this case, it must also be demonstrated that the service provided is of a general nature and publicised to possible users.

The decision on classifying a service as a maritime service for a certain traffic type or a regular maritime service will be the responsibility of the Port Authority, subject to a request from the interested party, who will provide the following information:

- a) The list of vessels initially providing the service, identified by their name and IMO number.
- b) The ports included in the service.
- c) The type of passenger, goods, transport items and cargo units for which the service will be provided.
- d) The number of stopovers and the planned dates for providing the service during the calendar year.

Where a request is made by several shipping companies that form part of a maritime service for a certain type of traffic provided regularly through shared operating agreements, the request must also include a joint statement proving the existence of this agreement. This statement must be signed by all the shipping or cruise companies included in the regular maritime service, or by their consignees. Requests must be made before the first stopover of the maritime service or regular maritime service vessel, and must be renewed annually.

Any modification to a maritime service or regular maritime service, for a certain type of traffic, must first be communicated to the Port Authority.

DISCOUNTS

- 1. To provide an incentive for better environmental practices: 5 percent.

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When vessels demonstrate compliance with certain environmental conditions, exceeding those demanded by international regulations and pacts, and, in addition, the shipping company or, where relevant, the ship owner to whom the vessel belongs, has signed an Agreement with the Port Authority in relation to good environmental practices associated with the operations and time the vessels spend in the port.

This Agreement must include a set of technical and operational instructions based on the good environmental practice guidelines approved by the State Ports body, and compliance with these instructions will be verified using an environmental management system. Compliance by the vessel with international regulations and agreements in this area must be certified by certification organisations accredited for this purpose by bodies belonging to the International Accreditation Forum. Compliance with the Agreement signed will be accredited by the Port Authority.

2. To increase the quality of the services provided: 5 percent.

When the shipping company or, in the case of fishing boats, the ship owner, has a valid service certificate whose scope includes all the operations of the vessel in port. This will be based on the quality of service criteria approved by the State Ports body or, where relevant, the specific criteria approved by the Port Authority.

The certificate for the services must be issued by an organisation accredited for this purpose by the ENAC (National Accreditation Body) in accordance with the standard UNE-EN-45011 or that which replaces this, or by an organisation whose issuing system meets the requirements of this standard.

These discounts will not apply to extended stays and use of berths.

REDUCTION (2018 BUDGET LAW)

Long steel products as conventional goods, except roll-on/roll-off, tariff codes 7207, 7213, 7214 and 7216: 10% discount if 150 stopovers are reached. The percentage discount will be applied from the first stopover if the 150 are reached. 20% discount if 200 stopovers are reached. The percentage discount will be applied from the first stopover if the 200 are reached

Containers: 40% bonus from the first stage, except for ro-ro ships. The bonus shall be applied whenever more than 50 TEUs per stage are transported.

Cruise ships: 40% bonus from the first layover.

Car Carriers: 10% discount on all stopovers. The discount will apply to Car Carriers that transport vehicles, even if they also transport other goods.

PASSENGER CHARGES (T-2)

1. The taxable event for this charge consists of the use by passengers, their luggage and, where relevant, the vehicles that they load or unload in passenger regime of the mooring facilities, land access points, roads and other fixed port facilities. Also constituting a taxable event for this charge is the provision of common services by the respective Port Authority from which users benefit without needing to request them, related to the above public domain items.

Not subject to this charge is the use of mobile machinery and mechanical items required for embarking and disembarking operations, which will be subject, where relevant, to the corresponding fees.

2. The parties responsible for payment of the charge, as taxpayers and jointly and severally liable, will be the shipping company and the captain of the vessel. If the vessel is consigned, the consignee of the vessel in which the passengers and vehicles travel in passenger regime will be the substitute party for the taxpayer and responsible for payment of the charge. For mooring berths and maritime stations granted jointly in concession or authorisation, the concession holder or authorised party will be the substitute party for the taxpayer and responsible for payment of the charge.

The substitutes designated under this rule will remain jointly and severally liable for compliance with the material and formal charge obligations, without prejudice to the Port Authority in the first place contacting the concession holder or authorised party. In the event of non-compliance with these obligations by the substitutes, and particularly in the event of non-payment of the dues, the Port Authority could demand that the taxpayers comply with them. This is without prejudice to any liabilities that the substitutes may have incurred.

3. This charge will start to be applied when the operation for the embarking, disembarking or transit of passengers and, where relevant, vehicles, begins.

4. The total charge applicable to each passenger and vehicle in passenger regime will be calculated by applying the correction coefficient for the passenger charge (0.95) and the relevant coefficients to the basic quantity P (€3.23).

Units x P x CC x coefficients

a) For berths and maritime stations not granted in concession or authorised:

1. General case, euros per passenger or vehicle:

- Passenger in transport regime, embarking or disembarking, for traffic between Schengen countries: €2.301375.
- Passenger in transport regime, embarking or disembarking, for traffic between non-Schengen countries: €3.0685.
- Passenger in tourist cruise regime in the initial or final port of the cruise, embarking or disembarking, to apply on embarking and disembarking day, respectively: €3.6822.
- Passenger in tourist cruise regime in the initial or final port for the cruise staying in the port for more than one day, except for the day of embarking and disembarking: €2.301375. In this case, the total charge will be applied per passenger and day or fraction of a day for the length of stay in port after the day of embarking and before the day of disembarking.
- Passenger in tourist cruise regime in transit: €2.301375. In this case, the full amount of the charge will be applied per passenger and day or fraction of a day for the length of stay in port.
- Motorcycles and 2-wheeled vehicles in passenger regime, embarking or disembarking: €3.98905.
- Cars and similar vehicles in passenger regime, embarking or disembarking, including towed items, with a total length of up to 5 metres: €8.89865.
- Cars and similar vehicles in passenger regime, embarking or disembarking, including towed items, with a total length of over 5 metres: €17.7973.

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- Buses and other collective transport vehicles in passenger regime, embarking and disembarking. €47.8686.

The drivers of transport items subject to the goods charge will be exempt from payment of the passenger charge.

2. For navigation exclusively within the waters of the port's service area, per passenger or vehicle:

- Passenger embarking or disembarking: €0.06137.
- Motorcycles and 2-wheeled vehicles embarking or embarking: €1.2274.
- Cars and similar vehicles embarking or disembarking, including towed items, with a total length of up to 5 metres: €2.76165.
- Cars and similar vehicles embarking or disembarking, including towed items, with a total length of over 5 metres: €5.5233.
- Buses and other collective transport vehicles, embarking or disembarking: €9.2055.

3. Passengers on local tourist trips or maritime excursions, jointly for embarking and disembarking, per passenger or vehicle:

- If the journey is not exclusively within the port's service area: €0.6137.
- If the journey is exclusively within the port's service area: €0.12274.

b) For mooring berths and maritime stations granted jointly in concession or authorisation, the coefficients will be 50% of those set out in section a).

c) For maritime stations granted in concession or authorisation, without berths having been granted in concession or authorisation, the coefficients will be 75% of those set out in section a).

d) For passengers in transport regime and vehicles in passenger regime transported by vessels forming part of a regular maritime service, the coefficients will be 80% of those set out in section a) 1) or those resulting from applying sections b) and c).

5. For navigation exclusively within the waters of the port's service zone or inshore maritime waters such as rivers or bays, and for local tourist trips, the charge will be calculated under the simplified estimation regime, except where expressly renounced by the party responsible for payment of the charge. The tax rate will be calculated using statistical data from the last two years, and there will be a periodic global settlement of the amount based on the estimated traffic. Those choosing this regime will receive a discount of 30% of the tax payable.

REDUCTION (2018 BUDGET LAW)

Cruise ships: 40% bonus from the first layover.

GOODS CHARGE (T-3)

1. The taxable event for this charge consists of the maritime entry or exit of goods, and goods being transhipped or subject to a maritime or land transit, as well as their transport items, mooring facilities, handling areas associated with the loading and unloading of the vessels, land access points and roads and railways, and other port facilities, including their stay in the areas of the service zone provided by the Port Authority as transit zones up to a maximum of:

For maritime entry and exit operations, as well as maritime transit and inshore traffic: four hours from entry into the port's service zone or from unloading, as appropriate, for goods and transport items where the rolling items used to transport them have formed or are going to form part of the maritime transport, and 48 hours in all other cases.

For land transit operations: four hours from entry into the port's service zone.

For the purposes of this charge, goods in a land transit will also include those that enter the port's service zone by land without at any time using the maritime route, to be used in a processing or value added process, which also leave this zone by land once this process has been completed, except where their destination or origin is a Logistical Activities Zone, or storage, or naval construction and repair plant, located in the port's service zone. Also constituting a taxable event for this charge is the provision of common services by the respective Port Authority from which users benefit without needing to request them, related to the above public domain elements.

2. The parties responsible for payment of the charge will be:

a) For goods and transport items with a maritime entry or exit, or that are transhipped, or that are in maritime transit regime, the parties responsible for payment of the charge, taxpayers jointly and severally liable, are the shipping company, the owner of the goods and the captain of the vessel. When the vessel or the goods and transport items are consigned, the consignee of the vessel or the consignee, freight forwarder or logistics operator representing the goods will be the substitute parties responsible for payment of the charge. For terminals and other facilities for handling goods granted in concession or authorisation, the concession holder or authorised party will be the substitute party responsible for payment of the charge.

b) For goods and transport items with a land transit or which enter or exit the port's service zone without using the maritime route, the party responsible for payment of the charge will be the owner of the goods or, where appropriate, the freight forwarder or logistics operator representing the goods. When the destination of the goods is a facility in concession or authorisation, the party responsible for payment of the charge will be the holder of the concession or authorisation that issues or receives the goods.

The substitutes designated under this rule will remain jointly and severally liable for compliance with the material and formal charge obligations, without prejudice to the Port Authority in the first place contacting the concession holder or authorised party. In the event of non-compliance with these obligations by the substitutes, and particularly in the event of non-payment of the charge, the Port Authority could demand that the taxpayers comply with them. This is without prejudice to any liabilities that the substitutes may have incurred.

3. This charge will start to be applied when the goods first enter the port's service zone.

4. The total charge will be as follows:

There is a distinction between:

- Maritime goods terminals not granted in concession or authorised: Without C/A.
- Maritime goods terminals in concession or authorisation regime with the mooring berth granted in concession or authorisation: In C/A with berth C/A.
- Maritime goods terminals in concession or authorisation regime without the mooring berth granted in concession or authorisation: C/A without berth.

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a) When goods and transport items are exclusively involved in maritime entry or exit operations, the full charge will be calculated under one of the following regimes:

SIMPLIFIED ESTIMATION REGIME

This regime will be applied, on the request of the party responsible for payment of the charge, to all its cargo transported in transport items corresponding to the same loading or unloading operation, in the same vessel.

For vehicles transported as goods, and for goods transported in the transport items listed below, the total charge will be calculated by applying to each transport item or each vehicle transported as goods, loaded or unloaded, the amount obtained by multiplying the coefficients set out in the table below by the basic quantity M (€2.65) and by the correction coefficient 1.15.

Units x M x CC x coefficients

Transport item loaded or unloaded	Coefficient
Container <= 20' (including where relevant a transport platform of up to 6.10 metres).	10.00
Rigid vehicle with box or platform, up to 6.10 meters.	10.00
Container > 20' (including, if applicable, a transport platform longer than 6.10 m).	15.00
Semi-trailer and trailer.	15.00
Rigid vehicle with box or platform over 6.10 meters.	15.00
Articulated vehicle with box or platform, up to a total length of 16.50 meters.	15.00
Rigid vehicle with trailer (road train)	25.00
Vehicle weighing up to 2,500 kg transported as goods:	0.50
Vehicle weighing over 2,500 kg transported as goods:	2.00

The charges set out in the section corresponding to the regime for groups of goods will be apply to empty transport items, apart from vehicles transported as goods.

REGIME FOR GROUPS OF GOODS

The total charge will be calculated by adding up the amounts that, where relevant, arise from the following items:

Tons x M x CC x coefficients

+

(Units or tons) x M x CC x coefficients

The charge to apply to each ton of cargo loaded or unloaded is calculated by multiplying the basic quantity M (€2.65) by the correction coefficient 1.15 and by the coefficients set out in the following table, which depends on the group to which the goods belongs:

Tons x M x CC x coefficients

Goods Group	Coefficient
First	0.16
Second	0.27
Third	0.43
Fourth	0.72
Fifth	1.00

The charge to apply, where relevant, to each unit or ton, loaded or unloaded, of casing, packaging, containers, tanks or other recipients or transport items, of a permanent or temporary nature, used to contain the goods being transported, and to vehicles, trailers and semi-trailers which, as land transport items, contain goods or are empty, is the result of multiplying the basic

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amount M (€2.65) by the correction coefficient 1.15 and by the coefficients set out in the following table:

$$(Units or tons) \times M \times CC \times \text{coefficients}$$

Transport item loaded or unloaded	Coefficient
Container <= 20' (including where relevant a transport platform of up to 6.10 metres) (per unit).	0.90
Rigid vehicle with box or platform, up to 6.10 meters (per unit)	0.90
Platform of up to 6.10 metres (per unit)	0.90
Container > 20' (including, if applicable, a transport platform longer than 6.10 m) (per unit).	1.80
Semi-trailer and trailer (per unit).	1.80
Rigid vehicle with box or platform over 6.10 meters (per unit)	1.80
Articulated vehicle with box or platform, up to a total length of 16.50 meters (per unit)	1.80
Platform over 6.10 m (per unit)	1.80
Tractor units (per unit)	0.60
Rigid vehicle with trailer (road train) (per unit)	2.90
Others not included in the categories above (per ton)	0.50

b) For goods and transport items in maritime transit operations, where the goods and transport items have been declared under this regime, the full charge for the goods in transit will be calculated in accordance with that set out in part a) of this section, in relation to maritime goods terminals not in a concession or authorisation regime, the view being that transit operations are equivalent for these purposes to an unloading operation.

Maritime Transit: operation to transfer goods or transport items in the maritime mode in which they are unloaded from one vessel onto the dock and are subsequently reloaded onto another vessel, or onto the same vessel during a different stopover, without having left the port's service zone.

This charge will be settled by the party liable that declared the goods during unloading. When unloading has not been declared under this regime, that set out in part a) will apply to both the loading and unloading operations.

For maritime goods terminals in concession or authorisation, the amounts will be as follows:

- With berth granted in concession or authorisation: 25% of the amount established in part b) of section 4.
- Without berth granted in concession or authorisation: 80% of the amount established in part b) of section 4.

c) When the goods and transport items are involved in transshipment operations, the total charge will be as follows for maritime goods terminals that are not in a concession or authorisation regime.

1. Between moored vessels: 50% of the amount set out in part a) of this section, with the view being that transfer operations are equivalent for these purposes to an unloading operation.
2. Between a vessel brought alongside another moored or alongside vessel, and between anchored vessels: 30% of the amount set out in part a) of this section, with the view being that transfer operations are equivalent for these purposes to an unloading operation.

Transshipment of goods: direct transfer from one vessel to another, without the goods being deposited on the docks and with the simultaneous presence of both vessels during the operation.

This charge will be settled by the party liable declaring the goods during unloading. When unloading has not been declared under this regime, that set out in part a) will apply to both the loading and unloading operations.

For maritime goods terminals in a concession or authorisation regime, the amounts will be as follows:

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- With berth granted in concession or authorisation: 20% of the amount set out in part c) of section 4, as long as at least one of the vessels occupies a berth granted in concession or authorised.
- Without berth granted in a concession or authorisation regime: 80% of the amount set out in part c) of section 4.

d) For goods and transport items in land transit operations, 50% of the amount set out in part a) of this section will be applied to the goods and transport items entering the port's service zone.

For land transit operations, the destination of the goods and transport items entering the port's service zone does not have to be a maritime goods terminal.

Land Transit: *transfer of goods or transport items on land, in which they enter and exit the port's service zone by a land route.*

For maritime goods terminals in concession or authorisation, and land transit operations, 40% of the amount set out in part d) of section 4 will apply, as long as the destination facilities for the goods and transport items entering the service zone are granted in concession or authorisation.

REDUCTIONS

Under the following circumstances, the coefficients set out will be applied to the charges obtained under section 4:

- a) To goods and their transport items in maritime transit: 0.25.
- b) To goods with a maritime entry or exit, their transport items or the cargo units transported in vessels belonging to a regular short sea shipping service: 0.80. For rolling loading and unloading of goods by the vessel, such as the ro-ro, ro-pax, con-ro and ferry type, the coefficient will be reduced to 0.60. For goods and transport items with a maritime entry, these coefficients will not apply to goods and transport items that were under the maritime transit regime in the last port in which they were loaded. In turn, for goods and transport items with a maritime exit, they will not apply to goods and transport items that are going to be under the maritime transit regime in the first port in which they are going to be unloaded.
- c) For goods and their transport items with a maritime entry or exit, which exit or enter the port's service zone by rail: 0.75.

REDUCTIONS (2018 BUDGET LAW)

- Long ironwork products as conventional cargo, except for ro-ro ships, customs codes 7207, 7213, 7214 and 7216: 20% from the first ton; 25% if 620,000 tons are reached; 35% if 650,000 tons are reached; 40% if 700,000 tons are reached. The bonus percentage shall be applied from the first ton depending on the threshold of yearly traffic that is reached. The 25%, 35% or 40% bonus percentages shall be applied at the end of the budget year.
- Flat ironwork products as conventional cargo, except for ro-ro, ro-pax, and con-ro, customs codes 7208A to 7212B: 15% from the first ton; 25% if 200,000 tons are reached; 30% if 250,000 tons are reached. The bonus percentage shall be applied from the first ton depending on the threshold of yearly traffic that is reached for the end customer (freighter or receiver).
- Containers: 40% from first tonne.
- Cement in bulk, clinker, magnesite, phosphates, fertilisers, potash, cereals, kaolin, petroleum coke and composts. Tariff codes 1001 to 1008, 2507, 2519, 2523B, 3101 to 3105, 2713A, 2713B: 10% from the first ton. This discount will only be applied if the merchandise is presented in bulk and the operation is carried out without making a deposit in the dock.

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FRESH FISH CHARGE (T - 4)

1. The taxable event for this charge is the use by active fishing vessels or boats of the waters of the port's service area and of the port's infrastructures and facilities that allow maritime access to the assigned mooring or anchoring berth and their stay in these positions. Also constituting a taxable event is the use by the fresh and refrigerated fish and their products entering the port via a maritime route, in a fishing or merchant boat, or via a land route, of the mooring facilities, handling zones, the zones for sales, access, roads, car parks and other port facilities. Also forming part of the taxable event for these charges is the provision of common services by the respective Port Authority from which users benefit without needing to request them, related to the above public domain elements. This taxable event does not include the use of machinery, handling equipment and mobile mechanical items required for the loading, unloading and transshipment operations or for the horizontal movement of the fish within the port's service zone. These will be subject, where relevant, to the corresponding fee.

The payment of this charge will give the fishing boats the right to remain in the port for a period of one month after entry, in the position assigned by the Port Authority. Once this period has passed, the vessel will accrue the charges established for inactive vessels, including fishing boats and floating craft, as set out in the article relating to the ship charge.

In the event of enforced inactivity due to storms, fishing moratoriums, closed periods or the lack of a licence, the Port Authority will extend the above period to 6 months. At the end of this period, as long as the circumstances remain unchanged, the fishing boat or vessel will accrue the ship charge established for fishing vessels whose last unloading operation took place in the port and that are subject to fishing moratoriums, closed periods or lack a licence, as established in the article relating to ship charges. The coexistence of these circumstances must be clear and each must be individually proven through providing certificates from the competent authority. If these circumstances cease to coexist or cannot be demonstrated, the ship charge mentioned in the previous paragraph will apply.

This charge will not apply to those fishing vessels or boats that do not unload their fresh or refrigerated fish or their products in the port. In this case, the corresponding ship charge will accrue from the time of entry into port.

2. The parties responsible for payment of the charge will be:

a) For fresh fish entering the port via a maritime route, the taxpayer responsible for payment of the charge will be the owner of the fishing vessel or boat. When the vessel is a merchant ship, the owner of the fish will be the taxpayer responsible for payment of the charge. When the fish is sold in port, the representative of the owner of the fish who makes the first sale will be a substitute party responsible for payment of the charge. In fish markets granted in concession or authorisation, the concession holder or authorised party will be the substitute party responsible for payment of the charge.

b) For fresh fish entering the port via a land route, the taxpayer responsible for payment of the charge will be the owner of the fish. The person who makes the sale, as representative of the owner of the fish, will be a substitute party responsible for payment of the charge. In fish markets granted in concession or authorisation, the concession holder or authorised party will be the substitute party responsible for payment of the charge.

The substitutes designated under this rule will remain jointly and severally liable for compliance with the material and formal charge obligations, without prejudice to the Port Authority in the first place contacting the concession holder or authorised party. In the event of non-compliance with these obligations by the substitutes, and particularly in the event of non-payment of the charge, the Port Authority could demand that the taxpayers comply with them. This is all without prejudice to any liabilities that the substitutes may have incurred.

The party responsible for payment of the charge will in turn charge this amount to the purchaser of the fish. This charging must take place through an invoice or similar document in which the parties responsible for payment of the charge include the expression "Fresh fish charge at the rate of...".

The settlement amounts resulting from inspections will not be passed on.

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3. The charge will start to be applied when the fishing vessel or boat, the fresh or refrigerated fish or their products enter the port's service zone.

4. The taxable base for this charge will be the market value of the fish or its products, which will be determined in accordance with the following criteria:

- a) That obtained for auctioning the products in the port's fish market.
- b) If there is no auction or sale in the port's fish market, it will be set as the average value obtained in auctions for the same species taking place on that day or, in the absence of this, on the last day on which there was an auction for the same species and characteristics. Alternatively, the average market price for the previous week will be used, accredited by the competent body in this matter.
- c) If the price cannot be established in the manner set out in the previous paragraphs, the Port Authority will determine it taking into account normal market conditions. The price established by Pasaia Port Authority for the 2019 financial year is the average price in the first sale of the auctions carried out in the period from October 2017 to October 2018, and is set at **€3.77/kilogram** for fish and double this, or in other words **€7.54/kilogram**, for seafood.

5. The charge will be as follows:

- a) With use of the fish market not in concession or authorisation:
 1. For fish unloaded via maritime route: 2.2% of the taxable base.
 2. For fish entering the fish area via land: 1.8% of the taxable base.
- b) Without use of the fish market:
 1. For fish unloaded via maritime route: 1.8% of the taxable base.
 2. For fish entering the fish area via land: 1.5% of the taxable base.
- c) With use of the fish market in concession or authorisation:
 1. For fish unloaded via maritime route: 0.4% of the taxable base.
 2. For fish entering the fish area via land: 0.3% of the taxable base.

Port Charges and Tariffs 2019**SPORT AND PLEASURE VESSEL CHARGES (T-5)**

1. The taxable event for this charge consists of the use by sport and pleasure vessels and boats, regardless of their size, of the waters of the port's service zone, of the service networks and intakes and of the port's infrastructures and facilities that allow maritime access to the assigned mooring or anchoring berths and their stay in these positions. Also constituting a taxable event for this charge is the use of the docks and pontoons, land access points, roads and other port facilities by their crews and passengers. Also constituting a taxable event for this charge is the provision of common services by the respective Port Authority from which users benefit without needing to request them, related to the above public domain elements.

The application of this charge requires the boat to not transport goods and for its passengers to not be on a cruise or tourist excursion. Otherwise, the ship charge, passenger charge or goods charge will apply, as appropriate.

Not subject to this charge is the use of the facilities for the grounding or dry docking of the boat, nor the machinery, handling equipment and mobile mechanical items required for the launching, grounding or dry docking of the boats, which will be subject, where appropriate, to the corresponding fee.

2. The parties responsible for payment of the charge, jointly and severally liable, will be the owner, the consignee and the captain or skipper of the vessel. At docks and marina facilities granted in concession or authorisation, the concession holder or authorised party will be the substitute party responsible for payment of the charge, and shall be liable for fulfilling the material and formal charge obligations.

In the event of non-compliance with these obligations by the substitute, and particularly in the event of non-payment of the charge, the Port Authority could demand compliance by the taxpayers. This is all without prejudice to any liabilities that the substitute may have incurred.

3. This charge will start to be applied when the sport or pleasure vessel enters the waters of the port's service zone, or when the mooring or anchoring berth is made available.

4. The total charge will be as follows:

A) For docks and marina facilities not granted in concession or authorisation located fully within zone I or interior of port waters, the total charge will be the result of adding up the following items:

1. For the entry and stay of boats in the mooring or anchoring position.
2. For the availability of services

1. For the entry and stay of boats in the mooring or anchoring positions, the charge is calculated by multiplying the surface area occupied by the vessel or boat, expressed in square meters, by the number of days it stays, full days or a fraction, by the basic quantity E (€0.124) and by the relevant coefficient from the following table:

Type of berth or anchorage	Coefficient
Moored at one end to a jetty and deadweight, buoy or anchor	1.00
Moored at one end to a jetty with side jetty	2.00
Moored alongside a dock or jetty	3.00
Brought alongside another moored alongside a dock or jetty or another which has been brought alongside	0.50
Anchored secured to a deadman, buoy or fixed point	0.60
Anchored using its own anchoring device	0.40

In the zones with a depth of less than two meters at maximum equinoctial low tide, the coefficients will be 50% of those set out in the table above.

2. For the availability of services, the total charge will be calculated by multiplying the surface area occupied by the vessel or boat, expressed in square metres, by the number of days of stay, full days or a fraction, by the basic quantity E (€0.124) and by the following coefficients:

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Water intake: 0.07.
Electricity intake: 0.10.

The consumption of water and electricity will be invoiced separately from the payment of this charge.

For boats that have their base in the port, the charge will be 80% of that set out in sections 1 and 2.

b) For docks and marina facilities granted in concession or authorisation located fully within zone I or interior port waters, with space in the water also granted in concession or authorisation, the total charge will be as follows:

For the entry and, where relevant, stay of boats in a mooring or anchoring position, the amount will be calculated by multiplying the surface area occupied by the boat, expressed in square meters, by the number of days it stays, full days or a fraction, by the basic quantity E (€0.124) and by the relevant coefficient from the following table:

Boat	General	Coefficient
		Sailing boat no longer than 12 metres and motor boat no longer than 9 metres
Non-resident or passing boats	0.39	0.15
Boats based in the port	0.32	0.10

In the zones with a depth of less than two meters at maximum equinoctial low tide, the coefficients will be 50% of those set out in the table above.

If, exceptionally, the water space is not granted in concession or authorisation, the charge levied will be 80% greater than set out in this section.

4. The surface area occupied by the vessel or boat will be calculated by multiplying its total length by its beam.

5. For docks and marina facilities not granted in concession or authorisation, payment of the charge can be requested in advance, in accordance with the following criteria:

a) For non-resident or passing boats, the charge for the authorised length of stay. If this period needs to be extended, the party responsible for payment of the charge must make a new request and again pay the charge for the length of stay in advance.

b) For boats based in the port, the charge is for periods no less than six months and no more than one year.

6. For docks and marina facilities granted in concession or authorisation the charge must be paid in advance within the time periods that appear in the clauses for the concession or authorisation, which cannot exceed one year. It must be calculated under the simplified estimation regime except when this is expressly renounced by the concession holder or authorised party. Under this regime, the charge will be established for each concession or authorisation, using statistical data on the traffic for the concession or authorisation over the last two years, periodically carrying out a global settlement of the charge corresponding to the estimated occupation. For this, the title holders of the docks and marina facilities granted in concession or authorisation must supply the Port Authorities with the information required and the precise data for the calculation of this charge. Those choosing this regime will have a reduction of 25% in the charge payable.

7. For the purposes of this article, vessels or boats based in the port are those with an authorised stay in the port of six months or more. Non-resident or passing vessels or boats are those with an authorised stay in the port of a limited period, less than six months.

While the vessel has a mooring berth assigned, the charge applicable will be independent of entries, exits or days in which it is absent.

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CHARGE FOR USE OF THE TRANSIT ZONE (T-6)

1. The taxable event for this charge is the use of the transit zones created by the Port Authority, and exceptionally the use of the manoeuvre areas, by the goods and transport items for a period of over:

For maritime entry and exit, as well as maritime transit and interior traffic: four hours from entry into the port's service zone or from unloading, as appropriate, for goods and transport items where the rolling items used to transport them have formed or are going to form part of the maritime transport, and 48 hours in all other cases.

For land transit operations: four hours from entry into the port's service zone.

Also subject to this charge are the materials, machinery and equipment duly authorised by the Port Authority which, not being either goods or transport items, remain in the port's service zone for continuous periods of over 24 hours.

Also constituting a taxable event for this charge is the provision of common services by the respective Port Authority from which users benefit without needing to request them, related to the above public domain elements.

For the purposes of this charge, the transit zone or zones are defined as those specially fitted out by the Port Authority to provide storage or temporary depositing space for goods and transport items in a manner which is compatible with the efficient running of the port's operations. The Board of Directors of the Port Authority will establish the transit zone or zones in the port or ports that it runs, in accordance with that set out for these purposes in the Regulations on Operations and Police and in the Port Ordinances.

2. The party responsible for payment of the charge will be the owner of the goods, transport item, material, machinery or equipment. When the goods and transport items are consigned, the consignee, freight forwarder and logistics operator representing the goods will be the substitute parties responsible for payment of the charge.

The substitute designated under this rule shall be liable for complying with the material and formal charge obligations. In the event of non-compliance with these obligations by the substitutes, and particularly in the event of non-payment of the charges, the Port Authority could demand that the taxpayers comply with them. This is all without prejudice to any liabilities that the substitute may have incurred.

3. This charge will start to be applied when the goods and transport items exceed the maximum times established for the use of the transit zone associated with the payment of the goods charge. For materials, machinery and equipment not considered as goods or transport items, the charge will be applied once they have remained within the port's service area for 24 hours.

4. The total charge will be calculated by multiplying the surface area occupied, expressed in square metres, by the length of stay, in days or a fraction of days, by the basic quantity T (€0.105) and by the relevant coefficient taken from the table below, on the basis of the length of stay.

$$(m^2 \text{ occupation}) \times E \times T \times \text{coefficients}$$

	Coefficient	€ day per m ²
Up to day 7	1	0.105
Days 8 - 15	3	0.315
Days 16 - 30	6	0.63
Days 31 - 60	10	1.05
From day 61	20	2.10

The occupied surface area will be calculated as the smallest rectangular surface area that can contain the goods, transport item, material, machinery or equipment deposited.

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5. The manoeuvre zone cannot be used to deposit goods and other items except with the express authorisation of the Port Director, and in this case the charges set out in section 4 of this article will apply.

For the purposes of this charge, the manoeuvre zone is defined as the area closest to the line of berths where the operations to load and unload the merchandise from the vessel, or to embark or disembark passengers and vehicles under the passenger regime, are being performed. The Board of Directors of the Port Authority will define the manoeuvre zone or zones in the port or ports that it runs, in accordance with that set out for these purposes in the Regulations on Operations and Police and in the Port Ordinances.

6. For general interest reasons, the Port Authority can demand the removal of merchandise or other items deposited in transit or manoeuvre zones, as long as sufficient advance warning is provided to allow this to be carried out. In the event of non-compliance, the Port Authority can impose fines, which are not treated as a tax, of up to 20% of the charge for use of the transit zone for each day or fraction of a day for the delay, counting from the final date established by the Port Authority for the full removal of the items. If five days after the first warning the goods have still not been removed, the Port Authority can remove them and charge the cost of this to the party responsible for paying this charge, in addition to the fine for the days of delay and any charges or tariffs due for the new location. In the event that goods or other items are declared as abandoned, once the auction process has been concluded the Port Authority will have priority in settling its charges and, where relevant, the corresponding fines and tariffs generated by these goods.

7. Exempt from this charge are the holders of concessions or authorisations for use of a public port area for the storage of goods, transport items, materials, machinery and equipment in the spaces that form part of these concessions or authorisations, and for these purposes the corresponding occupation charge will accrue.

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ACTIVITY CHARGE

1. The taxable event for this charge consists of the performance of commercial, industrial or service activities in the public port area, subject to authorisation from the Port Authority.

If these activities require the use of the public port area, the authorisation for the activity will be understood to be part of the corresponding concession or authorisation for use of the public area, without prejudice to the requirement to pay charges that arise from both items.

If the activity is to provide a port service, the authorisation of the activity will be understood to be part of the corresponding licence or administrative permit to provide the port service, and this charge should be included in the aforementioned licence.

2. The party responsible for paying this charge will be the holder of the activity authorisation, the holder of the concession or authorisation for use of a public area, or the holder of the licence to provide port services, as appropriate.

3. This charge will begin to be applied on the date that the activity starts or, for activities which require the use of the public port area, from the maximum deadline to start the activity established in the concession, unless there are reasons which the Port Authority considers justifiable.

Activity charge for cargo handling services and activities

Article 187 of Royal Legislative Decree 2/2011, of 5th September, which approves the Revised Text of the Law on State Ports and the Merchant Navy, in relation to the activity charge to apply for cargo handling services and activities, establishes the criteria for calculating the taxable base. This will be the unit loads handled, measured in tons, the number of containers or other transport items categorised, vehicles or any other unit for holding goods.

The total tax rate will be calculated by applying the five percent upper limit set in Article 188 b), resulting in the following tax rates to the volume of port traffic handled:

- €0.030 per ton bulk liquid.
- €0.045 per ton bulk solid.
- €0.060 per ton general goods.
- €0.500 per standard container less than or equal to 20', including where relevant a platform of up to 6.10 m and a rigid vehicle with body of up to 6.10 m.
- €1.000 per standard container less than or equal to 20', including where relevant a transport platform, semi-trailer or trailer of up to 12.30 m and a rigid vehicle with body of up to 12.30 m.
- €1.249 per articulated vehicle with several trailers or semi-trailers (road train).
- €0.075 per transport item or empty cargo unit not classified as goods.
- €0.200 per vehicle under the goods regime weighing more than 2,500 kg.
- €0.100 per vehicle under the goods regime weighing no more than 2,500 kg.
- €0.090 per passenger.
- €0.100 per motorcycle, two-wheeled vehicle, car or similar vehicle, including towed items, under the passenger regime.
- €0.500 per bus or collective transport vehicle.

DISCOUNTS

1. To provide an incentive for better environmental practices:

When the holder of an authorisation to provide the port's goods handling service complies with the following requirements, the following discounts will be applied to the activity charges:

General: 15 percent.

To the part of the charge corresponding to handling bulk solids or liquids: 20 percent.

Requirements:

1. To have signed an Agreement with the Port Authority for good environmental practices. This Agreement must include a set of technical and operational instructions, whose compliance can be verified through an environmental management system, based on the guidelines for best environmental practices approved by the State Ports body. Its scope must include all the traffic handled.

2. To be registered for the EU's Eco-Management and Audit Scheme (EMAS) or have implemented an environmental management system based on ISO-14001 certified by an organisation accredited for this purpose by the National Accreditation Body (Entidad Nacional de Acreditación, ENAC). Its scope must include all services related to the activity being authorised or included in the concession.

2. To increase the quality of the services provided:

When the provider of a port service has a valid service certificate, based on the service quality criteria approved by the State Ports body or, where relevant, on the specific criteria approved in their development by the Port Authority, issued by a body accredited for this purpose by ENAC in accordance with the Spanish standard UNE-EN 45011, a 15% discount will be applied to the activity charge.

3. When the holder of a service licence for the handling of goods exceeds by over 30% the minimum productivity levels established in the specific service terms and conditions, the activity charge will have a discount applied to it, which is equal to the percentage by which the productivity figure quoted has been exceeded, up to a maximum of 50%. The settlement for this discount will take place at the close of the financial year, when the activity charge is paid in accordance with that set out in the article 191 of Royal Legislative Decree 2/2011, of 5th September, which approves the Revised Text of the Law on State Ports and the Merchant Navy, using for this calculation the average productivity levels over the financial year.

The application of more than one discount to a charge will be performed in a consecutive and multiplicative way. For these purposes, the total charge will be multiplied consecutively by the corresponding reducing coefficients, with a reducing coefficient being the unit less the value of the discount expressed on a per-unit basis.

Activity rate related to the fresh fishing rate

The activity rate for fresh fishing will increase to 1% of the value of the fish.

Activity charge for refuelling services and activities

The activity charge for refuelling services and activities is €2.1445/metric ton.

CHARGES FOR HELP WITH NAVIGATION

1. The taxable event for this charge is the use of the nautical signage service defined in article 137 of Royal Legislative Decree 2/2011, of 5th September, which approves the Revised Text of the Law on State Ports and the Merchant Navy.

2. The parties responsible for payment of the charge, jointly and severally liable, are the owner of the vessel or boat, the shipping company and the captain or skipper of the vessel or boat. If the vessel has been consigned, the consignee of the vessel or boat, and in ports, docks, wharfs, pontoons and other marina installations granted in concession or authorisation, the concession holder or authorised party, will be the substitute party responsible for payment of the charge.

All the substitutes designated under this rule will remain jointly and severally liable for the material and formal charge obligations, without prejudice to the Port Authority in the first place contacting the concession holder or authorised party. In the event of non-compliance with these obligations by the substitutes, and particularly in the event of non-payment of the charge, the Port Authority could demand that the taxpayers comply with them. This is all without prejudice to any liabilities that the substitute may have incurred.

3. The charge will start to be applied when the vessel or boat starts to receive the services in waters under Spanish jurisdiction.

4. The total charge will be as follows:

a) For merchant ships, as well as freezing fishing trawlers and, in general, those vessels whose characteristics mean that they are subject to the ship charge:

€(GT x 0.01995), with a minimum of 100 GT, in the first three stopovers of each calendar year in each Spanish port they enter.

b) Sea fishing or deep-sea fishing vessels and boats:

b1) For vessels and boats based in a Spanish port:

€(GT x 0.57) each calendar year.

b2) For vessels and boats not based in a Spanish port:

The rate shall be calculated by dividing the rate obtained from section b1) by the number of days of each calendar year, multiplied by the number of days, either completely or partially, that the ship or boat is to remain in Spanish territorial waters.

c) In-shore or coastal fishing vessels and boats:

c1) For vessels and boats based in a Spanish port:

€28.50 each calendar year.

c2) For vessels and boats not based in a Spanish port:

The rate shall be calculated by dividing the rate obtained from section c1) by the number of days of each calendar year, multiplied by the number of days, either completely or partially, that the ship or boat is to remain in Spanish territorial waters.

d) For sport and pleasure vessels and boats nine metres long or over if they are motor boats and 12 metres long or over if they are sailing boats, which must have Spanish registration documents "licencia de navegación " or "rol de despacho o dotación de buques":

d1) For vessels and boats based in a Spanish port:

€(9.12 x length x beam), each calendar year.

d2) For vessels and boats not based in a Spanish port:

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The rate shall be calculated by dividing the rate obtained from section d1) by the number of days of each calendar year, multiplied by the number of days, either completely or partially, that the ship or boat is to remain in Spanish territorial waters.

e) For sport and pleasure vessels and boats under nine metres long if they are motor boats, that which must have Spanish registration documents "licencia de navegación " or "rol de despacho o dotación de buques":

e1) For vessels and boats based in a Spanish port:

€(22.8 x length x beam), once and valid indefinitely.

e2) For vessels and boats not based in a Spanish port:

The rate shall be calculated by dividing the rate obtained from section e1) by the number of days of each calendar year, multiplied by the number of days, either completely or partially, that the ship or boat is to remain in Spanish territorial waters.

5. The charge must be paid in advance and will be calculated under the simplified regime for ports, wharfs, docks, pontoons and other mooring facilities, and marina facilities, granted in concession or authorisation, except when expressly renounced by the concession holder or authorised party. Under this regime, the tax payable will be established for each concession or authorisation, using statistical data on the traffic for the concession or authorisation over the last two years, periodically carrying out a global settlement of the amount corresponding to the estimated occupation. Those choosing this regime will receive a discount of 20% of the tax payable.

TARIFFS FOR COMMERCIAL SERVICES PROVIDED BY PASAIA PORT AUTHORITY AND OTHER TARIFFS

Article 246 of Royal Legislative Decree 2/2011, of 5th September, which approves the Revised Text of the Law on State Ports and the Merchant Navy, establishes that the Port Authorities will require the payment of the following tariffs for the commercial services provided in competition with private organisations. These tariffs will be treated as private prices and must contribute to achieving the self-financing objective, avoid anti-competitive practices when attracting traffic, and prevent discriminatory and similar behaviour. These tariffs cannot be below the cost of providing the service and must contribute to achieving the objectives set out in the Company Plan. As an exception, below-cost tariffs could be agreed for a service to the extent that there are areas of sub-activity where no competition from private companies exists.

The Pasaia Port Authority Board of Directors meeting held on 13 December 2018 approved the following commercial service and other tariffs:

T-7 STORAGE

1.- Scope of application.

1.1.- Storage fees will be applied to:

- a) Warehouses owned by the Port Authorities, distinguishing between those located inside the customs enclosure (internal storage) and outside of the same (external storage).
- b) Open air spaces located outside the line that is parallel to the edge of the docks, also distinguishing between those located inside and outside of the customs enclosure.
- c) The transit area of a berth can be considered another person's storage area when it is necessary to transport goods either to or from the area. In the event the berth is assigned to a vessel, the goods will have to be removed within the period established by the Director.

1.2.- The payment of this fee will not be applicable when the public port area is being used to carry out activities that require permission from the corresponding authorities or concessions.

1.3. – The payment of this fee will not be applicable when the transit area is occupied. The transit area is regulated by articles 231-236 of the 2/2011 Legislative Royal Decree, dated 5 September, by which the Consolidated Text of the Law on Ports owned by the State and the Merchant Navy is approved.

2.- Invoiceable acts, individuals responsible for the payment and the form of calculation.

2.1.- This fee will be required for the time spent moving the vessel into position and, if applicable, for using quay levels, covered areas, open-sided sheds and warehouses used for storing vehicles and goods.

2.2.- The fee will be paid by whoever asks for the service, and the owners of the stored goods will be subsidiarily liable for the payment.

2.3.- The fee will be applied to the product of the occupied space for the reserved time.

- a) The spaces occupied by vehicles or goods will be measured by the rectangle that circumscribes the total shipment of goods or elements that have been deposited. The rectangle will be shaped in such a way that two of its sides are parallel to the dock, and the number of total square metres will be rounded up to obtain the nearest whole number. The same procedure will be applied in open-sided sheds and warehouses, using their sides as a reference.
- b) The base used to calculate the payment will correspond to the space that is occupied after unloading has finished. This measurement will be calculated as explained in section a).
- c) In the case of cargo the base used to calculate the payment will correspond to the space that is occupied when the embarking operations commence.
- d) In response to criteria regarding the efficiency of service management and the rationality of the operations, the Port Authority will decide to account the surface per shipment or complete loads.

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- e) For payment purposes, this surface will be reduced by quarters as the goods are removed. Payment will be made for the total space until 25% of the occupied space has been cleared, 75% when over 25% has been cleared but without reaching 50%, 50% when over 50% has been removed but without reaching 75%, and 25% when over 75% of the space has been cleared until the occupied surface has been completely cleared.
- f) If the Port Authority considers it necessary, another measuring system may be established with either different scales or continuous, depending on the process used to remove the goods.
- g) Storage will be charged from the day the reservation is made until the goods have been removed, leaving the space free.
- h) If a reservation is cancelled or modified less than twenty-four hours before the reservation commences, or when the cancellation has not been made and the goods fail to reach the port, the Port Authority will have the right to charge the fees applicable to the goods for the complete day on which the reservation commenced, regardless of whether the reserved surface can be used for other goods.
- i) The goods will be deposited in the manner determined by the Director, respecting the order and height, in accordance with the regulations in force and taking the necessary precautions to assure the stability of the piles, the capacity as such of the quay levels, etc.
- j) In all cases, for the purposes of this fee, a surface will be considered free when it has been left in the same conditions of conservation and cleanliness as when it was occupied, allowing other occupants to access and use the surface. In the event users fail to comply with this obligation, after removing the vehicles or goods, the Port Authority will be able to use its own means to carry out the said conservation and cleaning operations, charging the party who failed to comply with its obligations with corresponding expense.

3.- Delimitation of areas used for manoeuvres, transit and storage.

3.1.- MANOEUVRING AREA. This is the area lying next to where the vessels are moored. It contains the hoist rails, railway lines and transit areas that are immediately next to the edge of the dock. This area cannot be used to leave goods, with the exceptions authorized by the Director. The area extends up to 2 metres inland from the inner rail of the hoist or train.

Likewise, the manoeuvring area of each berth is delimited by two lines that are perpendicular to the dock. The lines start from the two mooring bollards that are the furthest away.

3.2.- TRANSIT AREA. This is the area that borders with each berth's manoeuvring area and it extends to the facade of the warehouses, when they exist, or it reaches the line that is parallel to the edge that approximately defines the radius in which the dock hoists operate. The transit area of each berth is delimited by the prolongation of the lines that are perpendicular to the dock. The lines start from the two mooring bollards that are the furthest away.

3.3.- STORAGE AREA. This is the area comprising all the quay levels used for the commercial uses of the port and do not correspond to areas used for transit or manoeuvres.

4.- Handling and storage of pulverulent products.

4.1.- The handling, leaving and storage of this type of product will be governed by what is established in the technical instructions for handling solid bulk cargoes.

4.2.- Before coal, petroleum coke, clinker or scrap metal can be unloaded in Buenavista Docks, previous written authorisation from the Director will be required.

5.- The use of Warehouse number 1.

Warehouse number 1 will ideally be used for goods subject to phytosanitary controls. In order to make use of this preference, the stevedore or consignee will have to notify the arrival of the vessel at least 20 days in advance, and whoever may be using it at the time will be under the obligation to move out within the said time.

Open air storage

Days	Inside	Outside
	€/m ²	€/m ²
1 to 90	0.0500	0.0300
91 to 120	0.1000	
Over 120	0.2000	

Covered storage

Days	Inside	Outside
	€/m ²	€/m ²
1 to 30	0.0863	0.0604
31 to 60	0.1764	
Over 60	0.3528	

T- 8.1 WATER SUPPLY

Item	€/m ³
Supply to a vessel	2,43
Salt water	1,64
Supply on land (minimum perception of 5 m ³ per installed meter and month)	1,90
Supply to properties (Minimum charge 5 m ³)	1,76

T- 8.2 ELECTRICITY AND LIGHTING SUPPLY

The supply price will be €0.3199 per kwh, with a minimum consumption of 98.53 kwh in monthly calculation. The minimum consumption shall not apply to the supply made in the towers located on the fishing quays and jetties.

The price for the supply of electricity for cranes will be €0.3679 per kwh, with a minimum consumption of 85.47 kwh.

PRINTING

Book of fishing declarations: €9.93 unit.

Books of supply requests: €5.20 unit.

Book of service orders: €5.20 unit.

METER RENTAL:

The charge for renting a water meter is €8.00/day for occasional customers, and a meter must be purchased if used for over one month.

The price for purchasing the meter is €232.97

PORT ACCESS CARDS

Price per card: €15.55

FEES FOR DIVERSE COMMERCIAL SERVICES

- **The use of RORO ramps:** The fee for using a RORO ramp is €242.57/h. An invoice will be issued for the real time the ramp was in use, for both embarking and disembarking operations.
- **Use of the fairing area in Donibane Docks:**

Concept	Amount
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Hoisting of vessels. Includes leaving the vessel for 48 hours from the moment it is hoisted.	€25.69
Launching vessels.	€25.69
Leaving vessels on slipways inside the dock for each additional 24-hour period.	€10.00 /day
Leaving vessels in their own cradles inside the dock, from the 4th day.	€10.00 /day

SERVICE FOR DISPOSING OF THE WASTE GENERATED BY VESSELS

In order to reduce discharges of the waste generated by ships into the sea, the Port Authorities will charge a fixed fee to the vessels that dock, in each stopover in the port, whether or not they use the waste reception service provided for in Article 132 of Royal Legislative Decree 2/2011, of 5 September, approving the Consolidated Text of the Law on State Ports and the Merchant Marine. This fee, which will be determined on the basis of the units of gross tonnage (GT) of the vessel and, additionally, in the case of passenger ships, the number of persons on board, will entitle them to unload by means of land collection in Zone I of the port, at no additional cost, during the first seven days of the stopover, all the wastes in annexes I and V of the Marpol 73/78 Convention. The Port Authorities will not be able to directly or indirectly incentivise the limitation of the volume of waste discharged.

For discharges of the waste materials listed in Annexes IV and VI, and for those made after the seventh day of the stopover, the vessels will have to directly pay the provider of the service for disposing of the waste generated by vessels and the price will depend on the volumes collected.

The fixed charge for a vessel in each stopover in a port is calculated by multiplying the basic quantity R1 (€80.00) by the following coefficients, on the basis of the gross tonnage (GT) of the vessel:

- a) Vessels between 0 and 2,500 GT: 1.50
- b) Vessels between 2,501 and 25,000 GT: $6 \times 0.0001 \times \text{GT}$
- c) Vessels between 25,001 and 100,000 GT: $(1.2 \times 0.0001 \times \text{GT}) + 12$
- d) Vessels of more than 100,000 GT: 24.00

For passenger vessels such as ferries, ropax and cruise liners, the value of basic amount R1 will be €75.00. For these vessels, there will be an additional fee calculated by multiplying basic amount R2 (€ 0.25) by the number of people on board the vessel, which is that shown in the Single Declaration of Stopover and therefore includes both passengers and crew.

The payment of the fixed fee for the reception of waste generated by vessels is obligatory for all vessels in every call made to the port, with a maximum of once every seven days, with the exception of the reductions and exemptions listed below:

DISCOUNTS

a) When the vessel has a certificate from the Maritime Administration declaring that, because of the environmental management of the vessel, its design, the equipment available or the operating conditions, the amount of waste generated has been reduced: 20 percent. In the case of passenger vessels, the certificate will distinguish between the wastes in Annex I and those in Annex V, the discount being applied to the part of the fixed fee associated with basic amount R1 (Annex I) and/or R2 (Annex V) respectively depending on the certificates obtained.

b) When a vessel on a stopover does not discharge the waste items listed in Annex I but demonstrates to the Port Authority, through a certificate issued by the Maritime Administration, the collection of the waste items listed in that annex in the last stopover port, as well as the payment of the corresponding rates. This applies as long as the collection of all the waste of this type is guaranteed in that port, and its storage capacity has not been exceeded since the last stopover and nor will it be exceeded before the next stopover: 50 percent. In the case of passenger vessels, this discount will only be applied to the part of the fixed fee associated with basic amount R1.

c) Vessels that operate as regular traffic with frequent and regular stopovers, particularly those involved in short sea shipping or inshore traffic, when the existence of a plan is demonstrated to the Port Authority, through a certificate issued by the Maritime Administration. This plan must ensure the collection of the waste materials listed in Annexes I and V generated by the vessels and the payment of the corresponding rates in a port situated along the vessel's route which guarantees the collection of all its waste materials when the vessel makes a stopover in that port so that on none of its journeys will the storage capacity for each type of waste be exceeded: $100 \times [1 - (0.30 / (n - 1))]$ percent, where n is the average number of different ports in which the

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maritime line stops over per week, as long as n is equal to or greater than 2. In any event, the vessels mentioned will pay the fee applicable to them, in each port that they stop at, at most once every seven days, with the total amount of the fixed fee applying if they have unloaded in that period. In the case of passenger vessels, the certificate will distinguish the existence of a plan corresponding to the wastes in Annex I and those in Annex V, the discount being applied to the part of the fixed fee associated with basic amount R1 (Annex I) and/or R2 (Annex V) respectively, in the ports where the discharge of the corresponding waste does not occur.

In the event of c), when the vessel has a plan that only ensures the delivery of solid wastes from Annex V of MARPOL 73/78, the discount will be one third of the amount corresponding to it in accordance with that specified for that circumstance. If the vessel is a passenger ship, the discount will be applied to one third of the fixed fee corresponding to basic amount R1 and to one hundred percent of the fixed fee corresponding to basic amount R2.

If the vessel has a plan that only ensures the delivery of liquid wastes from Annex I, the discount will be on the two thirds. If the vessel is a passenger ship, the discount will be applied to two thirds of the fixed fee corresponding to basic amount R1, without a discount being applied to the part of the fixed fee that corresponds to basic amount R2.

EXEMPTIONS

The following will be exempt from the payment of the fixed rate for the disposal of the waste generated by vessels, without prejudice to their need to directly pay the service provider the fee corresponding to the volume of waste actually generated:

- a) Warships, auxiliary naval vessels and other vessels which, being owned by an EU Member State or being at its service, only provide non-commercial government services.
- b) The vessels and boats being used by the Port Authority or associated with the completion of works in the port's service zone, the boats used by the Public Administrations that have a base in the port or form part of a port service and those used for victualling and supplying vessels, as long as they have demonstrated to the Port Authority, through a certificate issued by the Maritime Administration, the existence of a plan which ensures the periodic collection of waste and residues generated by the vessel, accepted by one of the service providers. The collections made must be demonstrated on a quarterly basis.
- c) Fresh fish vessels or boats. In this case, the Port Authority must sign an agreement with the associations of fishermen to establish a plan to ensure the periodic collection of the waste and residues generated by the vessel or boat, accepted by one of the service providers. The collections made must be demonstrated on a quarterly basis.
- d) Sport or pleasure boats authorised for a maximum of 12 passengers. In this case, the Port Authority must sign an agreement with the operators of the docks or marina facilities to establish a plan to ensure the periodic collection of the waste and residues generated by the vessel or boat, accepted by one of the service providers. The collections made must be demonstrated on a quarterly basis.
- e) Vessels that anchor in geographic zones that have not required any improvement works or the installation of equipment to make anchoring possible.
- f) Inactive vessels and floating vessels being built, significantly repaired, transformed or scrapped.