

T-3 GOOD TAX (WHARFAGE DUES)

(Title VII - Chapter II - Section 4 – Subsection 3
of the Royal Legislative Decree 2/2011)

Art 211. The taxable activity is the handling of the goods through berthing facilities, handling areas, approach roads, road links, and any other port facility.

Art 212. The taxable persons are the ship-owner, the owner of the goods, and the master.

Should the vessel and the goods have an agent, this ship's agent and the good's agent (consignee other than good's owner), freight forwarder or logistics operator representing the goods to be considered as taxable persons.

Should the goods be handled through a facility which is given in concession or authorization, then the substitutive taxable person to be the holder of this concession or authorization through which the goods are received or shipped.

Art 213. The tax is due when the goods start circulating through the service zone of the port.

Art 214 - 215. The gross tax payable is calculated as the product of the basic amount **"M" (2,65€ from 05/07/2018)**, the correcting coefficient **"1,00" (as set by APB for 2023)** and the applicable coefficients from RDL 2/2011. The resulting gross tax is shown in the tables below for the following three cases:

- 1) Maritime terminals which are given under concession or under authorization WITHOUT berthing space. (CONTAINER, VEHICLES AND MULTIPURPOSE TERMINALS AND MOST CRUISE TERMINALS AND DRY AND LIQUID BULK ONES).
- 2) Maritime terminals which ARE NOT given under concession or authorization (Some operations at Moll Contradic and other on public use piers).
- 3) Within cargo maritime terminals which ARE given under concession or authorization WITH berth given under concession or authorization.

1) T3 Simplified estimated system

| Kind of transport element | Gross tax payable 1) | Gross tax payable 2) | Gross tax payable 3) | UNITS |
|--|-------------------------|-------------------------|-------------------------|--------|
| Containers = < 20' (including if applicable a transport platform up to 6,10 m) | 21,2000 | 26,5000 | 13,2500 | €/unit |
| Non-articulated truck with transport platform up to 6,10 m | 21,2000 | 26,5000 | 13,2500 | €/unit |
| Containers > 20' (including if applicable a transport platform over 6,10 m) | 31,8000 | 39,7500 | 19,8750 | €/unit |
| Articulated semi-trailer and trailer | 31,8000 | 39,7500 | 19,8750 | €/unit |
| Non-articulated truck with transport platform over 6,10 m | 31,8000 | 39,7500 | 19,8750 | €/unit |
| Articulated vehicle with transport platform up to 16,50 m of total length | 31,8000 | 39,7500 | 19,8750 | €/unit |
| Non-articulated vehicle with transport platform (road train). | 53,0000 | 66,2500 | 33,1250 | €/unit |
| Vehicles being transported as goods: | | | | |
| Up to 2.500 kg of weight | 1,0600 | 1,3250 | 0,6625 | €/unit |
| Over 2.500 kg of weight | 4,2400 | 5,3000 | 2,6500 | €/unit |

2) T3 As per groups of goods system

2.1 To the goods:

| Goods group | Gross tax payable 1) | Gross tax payable 2) | Gross tax payable 3) | UNITS |
|-------------|----------------------|----------------------|----------------------|-------|
| First | 0,3392 | 0,4240 | 0,2120 | €/MT |
| Second | 0,5724 | 0,7155 | 0,3578 | €/MT |
| Third | 0,9116 | 1,1395 | 0,5698 | €/MT |
| Fourth | 1,5264 | 1,9080 | 0,9540 | €/MT |
| Fifth | 2,1200 | 2,6500 | 1,3250 | €/MT |

2.2 To the equipment:

| Kind of transport element | Gross tax payable 1) | Gross tax payable 2) | Gross tax payable 3) | UNITS |
|--|----------------------|----------------------|----------------------|--------|
| Containers = < 20' (including if applicable a transport platform up to 6,10 m) | 1,9080 | 2,3850 | 1,1925 | €/unit |
| Non-articulated truck with transport platform up to 6,10 m | 1,9080 | 2,3850 | 1,1925 | €/unit |
| Platform up to 6,10 m | 1,9080 | 2,3850 | 1,1925 | €/unit |
| Container > 20' (including if applicable a transport platform over 6,10 m) | 3,8160 | 4,7700 | 2,3850 | €/unit |
| Articulated semi-trailer and trailer | 3,8160 | 4,7700 | 2,3850 | €/unit |
| Non-articulated truck with transport platform over 6,10 m | 3,8160 | 4,7700 | 2,3850 | €/unit |
| Articulated vehicle with transport platform up to 16,50 m of total length | 3,8160 | 4,7700 | 2,3850 | €/unit |
| Platform over 6,10 m | 3,8160 | 4,7700 | 2,3850 | €/unit |
| Tractor unit | 1,2720 | 1,5900 | 0,7950 | €/unit |
| Non-articulated vehicle with transport platform (road train). | 6,1480 | 7,6850 | 3,8425 | €/unit |
| Any other not included above | 1,0600 | 1,3250 | 0,6625 | €/MT |

NOTE: The system used to levy the tax is the one requested by ship's agent on the Summarized Import Declaration or on the Cargo Manifest for every single vessel.

II.- Within cargo maritime terminals which ARE given under concession or authorization

II.a) With berth given under concession or authorization

| | |
|---|------|
| 1º On loading or discharging | 50 % |
| 2º On maritime transit (through the terminal) | 25 % |
| 3º On transshipments (ship to ship) | 20 % |

II.b) With berth NOT given under concession or authorization

80 %

II.c) For inland waters traffic

20 %

Art 216. CORRECTION FACTORS (REDUCTIONS) for ALL groups above

| | |
|--|-------------|
| a) To goods and associated transport elements on maritime transit (transshipment via shore) | 0,25 |
| b) Loading or discharging on Regular Maritime Service for Short Distance | 0,80 |
| Loading or discharging RO/RO on Regular Maritime Service for Short Distance | 0,60 |
| c) Loading or discharging on Maritime Service Inter-Islands | 0,20 |
| d) Goods being loaded or discharged which are entering the Port service zone by rail transport | 0,50 |

NOTE: Items b) and c) above are not compatible.

DEFINITIONS:

Maritime Service: Service given by a Shipping Line and restricted to certain kind of traffic between certain ports.

Regular Maritime Service: A Maritime Service which is provided by a Shipping Line or group of Shipping Lines on a joint service, with a certain frequency, public access, publicity and 24 annual calls at the Port.

Regular Maritime Service for Short Distance: Any Maritime Service which is running among European ports and ports located on any non-European country which coastline lies on any sea surrounding Europe, including its islands and non-continental sovereignty territories.