

FEES AND TARIFFS. PORT OF A CORUÑA **(*)**

NOTE:

This document on port fees is a summary of the provisions of Royal Decree Law 2/2011 of 5 September, approving the Consolidated Text of the Law on State Ports and the Merchant Marine, published in the Official Spanish Gazette (BOE) No. 253 of October 20, 2011, along with any subsequent corrections and changes. Said documents must be consulted for a more precise definition of the legislative regulations.

The Port Authority is not responsible for any errors or legal modifications that might affect the contents of this document; therefore, the legal validity for calculating the fees is regulated by the aforementioned legislation.

* Modification made to the basic amount for cargo fees (T-3) in accordance with the Official Spanish Gazette BOE, of July 4, 2018

FEES FOR SPECIAL USE OF PORT FACILITIES

A) FEES FOR AIDS TO NAVIGATION (T-0) (Art. 237-244)

Taxable event: Use of the maritime signalling service.

Taxable party: the owner, ship operator, consignee and captain.

Accrual: when the vessel starts receiving maritime signal services in Spanish waters.

Amount:

$$Fee = Basic\ amount\ (A + C) * coefficient$$

A= €0.29

C= €0.28

L = length (m)

B = beam (m)

- a) Cargo vessels and all vessels that port dues apply to: **(A+C) * 0.035 *G.T.** the first three ports of call of every calendar year.
- b) Vessels given over to deep-sea fishing and based in Spanish ports, **(A+C) * GT** per calendar year; not based at a Spanish port, calculated by dividing the previous fee by the number of days of the calendar year, multiplied by the number of stopover days.

- c) Vessels given over to inshore or coastal fishing and based at a Spanish port: **(A+C) * 50** per calendar year; not based at a Spanish port, outcome of dividing the previous fee by the number of days of the calendar year, multiplied by the number of stopover days.
- d) Leisure craft with length ≥ 9 m (motor) or ≥ 12 m (sail) with a Spanish homeport **(A+C) * L * B * 16** calendar year; not based at a Spanish port, outcome of dividing the previous fee by the number of days of the calendar year, multiplied by the number of stopover days.
- e) Leisure craft with length < 9 m (motor) with a Spanish homeport **(A+C) * E * B * 40** single payment and indefinite validity; not based at a Spanish port, outcome of dividing the previous fee by the number of days of the calendar year, multiplied by the number of stopover days

B) VESSEL FEE (T-1) (Art. 194-204)

Taxable event. The use by vessels of the waters in the Port service area and the port's infrastructures and facilities that allow maritime access to the assigned berthing or anchoring positions, in addition to stopovers and use of common services.

Taxable party. Owner, shipping agent, captain (jointly and severally), consignee (substitute taxable party), and concession holder in the case of concessions.

Accrual. The fees are applicable when the vessel enters the waters of the port's service area.

Amount.

I) For access or stopover

$$\text{Fee} = (B [\text{basic amount}] \text{ or } S [\text{short sea shipping}]) * \text{correction coefficient} * \text{coefficient} * \text{stopover time} * GT/100$$

B = €1.43;

S (short sea shipping) = €1.20

Correction coefficient = €1.30

The length of stay is calculated by the hour, or fraction thereof, with a minimum of 3 h/stopover and a maximum of 15 h/24 hours per stopover. The length of stay will be calculated from the time when the first line is tied or the anchor is dropped until the final berthing rope is released or the anchor is raised. Saturdays from 12 noon, or from 6 pm on a day before a public holiday, until 8 am on Monday, or the day following a public holiday, will be calculated as 5 hours if no commercial operations are carried out (including provisioning and repairs), with the time continuing to be calculated as of 8 am. The length of time spent anchored in zone II will be calculated separately.

Coefficient:

- 1) Access and stopover, berth not under concession (min. 100 G.T.).
 - a) Side berthing 1.00
 - b) Head on berthing, etc. 0.80
- 2) Access and stopover, berth under concession.
 - a) Side berthing or anchoring under concession 0.60
 - b) Head on berthing or anchoring under concession 0.50
 - c) Berthing or anchoring: waters w/o side berthing concession 0.70
 - d) Berthing or anchoring: waters w/o head on berthing concession 0.60
- 3) Berthing in ports under concession 0.30

- 4) Berthing or anchoring in zone I for supplies or repairs ≤ 48 h: 0.25 of the full amount if > 48 hours - full amount.
- 5) Extended stay in Zone I (over 7 days) not under concession (minimum 100 G.T.) for 24 hours or fraction. GT minimum 50 tonnes (applied to basic quantity B).
 - a) Coastal passenger and cargo vessels. 4.00
 - b) Vessels used for supplies or dredging. 4.67
 - c) Vessels afloat under construction, undergoing major repairs, conversion, scrapping, out of shipyard. 1.33
 - d) Vessels afloat under construction, undergoing major repairs, conversion, scrapping, out of a shipyard. 0.50
 - e) Fishing vessels under moratorium, target species under closed season, or without licence, temporary fishing permit or annual fishing quota, including after completely exhausting said annual quota. 0.45
 - f) Vessels under legal deposit. 1.00
 - g) Idle vessels including fishing boats and floating craft. 4.67
 - h) Vessels used to provide port services 2.33
 - i) Other vessels with stopovers of over one month. 4.67

Cases b) and h), applied from first day.

The following coefficients shall also be applied

Berths under concession without water	0.70
Berths under concession with water	0.60
In ports under concession	0.30

6) Without use of berthing or anchorage (basic amount B will be applied)

Access to or departure from dry dock, floating dock or slipways	2.00
---	------

7) Tourist cruise liners (basic amount B will be applied)

General	0.70
At base port	0.56
Same company with at least 12 stopovers/year or base port with 8 stopovers of seasonal traffic	0.50

Coefficients compatible with sections 1, 2 and 3.

8) Vessels loading/unloading via ro-ro (only for vessels where basic amount S applies)

General	0.90
Regular service	0.60

Coefficients compatible with sections 1, 2 and 3

9) Vessels using fuel liquefied natural gas (LNG) for propulsion at sea (except when transporting LNG) or using LNG or electricity supplied from the dock during its stay in port	0.50
---	------

Coefficient compatible with all the above sections.

II) For berthing in Zone II and exempt docks in Zone I

The sum of the fee for access and stopovers at the port, with berthing solely in zone II or concession ports, will be 30% of the amount described in the previous paragraph. For berthing in exempt docks in zone I, the fees will be 50% of the amount described in previous paragraphs. In both cases, if the vessel only needs supplies or repairs, the rate will accrue from the 2nd day or from the 1st day if it is engaged in commercial operations (with the consideration that access to the dock or slipway is a commercial operation).

III) Anchoring in zone II or outside port waters

For berthing in zone II or outside port waters, the rate is 1/100 G.T. (with a minimum of 100 G.T.), times B or S, times each calendar day of the stay or fraction, and times the coefficients.

a) Vessels anchored in waters not under concession	
General	0.80
Under repairs (external staff) or supplies	0.48
Using liquefied natural gas (LNG) as fuel (except when transporting LNG)	0.50
b) Vessels anchored in waters under concession	
General	0.40
Under repair (external staff) or supplies	0.24
Using liquefied natural gas (LNG) as fuel (except when transporting LNG)	0.50

Said fee shall accrue from the 4th day of the stopover, except if commercial operations have taken place, in which case it will accrue from the 1st day (in this case repairs and provisioning are not considered commercial operations).

IV) Conditions for applying reduction coefficients and discounts.

To clarify the delivery of documentation to enable application of the reduction coefficients and discounts indicated in RDL 2/2011 (maritime services for certain types of traffic and regular maritime services), incentivization of environmental best practices, increased quality in service provision, the formats and deadlines to apply each one are indicated below.

a) Reduction Coefficients:

- Maritime services for certain types of traffic and regular maritime services (Art. 201 RDL2 / 2011). Coefficients per no. of stopovers in the calendar year for vessels providing services to a certain type of traffic or different companies providing services to a certain type of traffic:

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

These coefficients shall be reduced by 5 hundredth parts for regular traffic. If there is no G.T., the figure shall be 0.4 at L, B, M, where:

L = Maximum length (m)
B = Maximum beam (m)
M = Moulded depth (m)

In order to apply the reduction coefficient of this service (**yearly**), a currently valid form should be submitted to the Port Authority (available at the download page of the APAC website) with all the information, before the arrival of the first vessel to be included in said service. Otherwise, the previous stopovers of the current year will not be taken into account. This application should be renewed every year (calendar year).

Any changes in the provision of the maritime service, in particular, additions and cancellations of the vessels assigned to it, and any modification of the ports included in the service, should always be requested before the vessel arrives.

If the vessel, cargo or port do not match to the ones included in the application, this stopover will not be taken into account for calculating the service.

➤ Short Sea Shipping (Annex II, 27th Definitions for the purposes of RDL 2/2011)

To apply the reduction coefficient for this service (**yearly**), a currently valid form should be submitted to the Port Authority to request the rating of the maritime service for a certain type of traffic in the current form (at the download page of the APAC website) with the information indicated therein, before the arrival of the first vessel included in said service. Otherwise, the previous stopovers of the current year will not be taken into account. This request should be renewed every calendar year.

Tourist cruise liners are excluded (Article 197.2)

➤ Vessels used to provide towing, berthing, pilotage and other port services (ART 197.1.e.8ª RDL 2/2011).

The Port Authority should be informed of any assignment to the corresponding port service, before said vessel arrives at the port. No yearly communication is necessary, only notification of when changes have been made to the situation.

b) Discounts

To encourage better environmental practices (5%, see article 245). To increase quality of service provision (5%, see article 245). Discounts on the vessel's fees for environmental and/or quality practices are not applicable in longer stays. For other discounts, see article 245.

Other discounts to T-1 are regulated in article 245.

Conditions to apply the following discounts:

- To encourage better environmental practices (Art. 245.1 RDL 2/2011)
- To increase quality in service provision. (Art. 245.2 RDL 2/2011)

Given that the discounts should be applied for in accordance with current regulations, they should be requested at the initiative of the interested party, who shall inform the Port Authority and certify the relevant documentation current at the time of the request. which may lead, where appropriate, to application of the discount.

It shall therefore be an **essential requirement** to present a sworn affidavit for the application, using the form in the download page of the APAC website, which shall be accompanied by the relevant documentation, according to the discount being applied for, and described in each section of the affidavit form. The application shall be valid for the calendar year being applied for. If the end date of the valid term of any of the certificates does not cover said calendar year, a new application should be presented with the documents in force for that period.

For the application to be considered, both the application **presented in the AFFIDAVIT form, and the relevant accrediting documentation, should be presented at the registry of the APAC on a date prior to the entry of the vessel in port, and in any case before operations are completed.**

The application date should therefore be before operations commence or the first day of the vessel in port.

Presenting the application after the operations are completed means that it shall be impossible to apply said discount. The supporting documentation presented should also demonstrate that it is valid on the date the vessel enters port. If the delivered documentation is not valid on said date, or has not been updated, it will also prevent the requested discount application from going ahead, since a positive resolution cannot be issued, in the first case because the timescale of same falls outside the operation and specific stopover that is applied for, and secondly because the validity of the documentation that would lead to same has not been proven when it has not been proven at the moment the vessel enters port.

C) PASSENGER RATE (T-2) (Art. 205-210)

Taxable event. Use by passengers or vehicles of berthing facilities, land access points, roads and other port facilities.

Taxable party. The owner or ship operator, consignee, concession holder.

Accrual. When embarking, disembarking or transit takes place.

Amount:

$$\text{Rate per passenger or vehicle} = \text{correction coefficient} * P * \text{coefficient}$$

Basic amount **P = €3.23**

Correction coefficient = 1.00
Coefficient

a) Berthing and maritime terminals not under concession

1) Transport traffic passengers embarking or disembarking between Schengen countries	0.75 / unit
2) Transport traffic passengers embarking and disembarking between non-Schengen countries	1.00 / unit
3) Tourist cruise liner passengers on embarking or disembarking days	1.20 / unit
4) Tourist cruise liner passengers at the first or final port on days which are not embarking or disembarking days	0.75 / unit
5) Tourist cruise liner passenger in transit per day	0.75 / unit
6) Motorcycles and two-wheeled vehicles	1.30 / unit
7) Cars and similar vehicles ≤ 5 m	2.90 / unit
8) Cars and similar vehicles > 5 m	5.80 / unit
9) Coaches and transport vehicles	15.60 / unit

For vessels navigating in service waters, port, estuary or bays, the fees for embarking or disembarking are the following:

- Passenger	0.02 / unit
- Motorcycle	0.40 / unit
- Car up to 5 m	0.90 / unit
- Car over 5 m	1.80 / unit
- Coaches	3.00 / unit

Local tourist travel per embarkation and disembarkation

- Outside the service area or coast	0.20 / unit
- Inside service area or coast	0.04 / unit

b) Berthing and maritime terminals under concession or authorisation.

The rate shall be 50%; in the case of an exclusively maritime terminal concession, the rate shall be 75%.

For regular service vessels the rate shall be 80%; for inter-island services in the same archipelago the rate shall be 20% (not cumulative).

For navigation in service areas or coastal waters, the rate may be enforced under the simplified estimation system, unless the taxable party expressly waives the above, with a reduction of 30%.

Discounts (Art. 245)

To incentivise traffic increase, loyalty and growth – discounts of up to 40% may be applied on the fees for passenger and goods vessels, whenever such traffic is classified as sensitive, priority or strategic.

Discounts to incentivise marine traffic and services that contribute to economic and social development (article 245.3), published in the Official State Gazette (BOE), see pages 24 and 25 of said document

D) CARGO FEES (T-3) (Art. 211-217)

Taxable Event. Use of the cargo and transport elements of the facilities, berthing, handling areas associated with loading and unloading, access points and roads (road and rail) and other port facilities.

Land transit is defined as any entry to the port via this route to undergo processes and exit via same, unless the destination or origin is an LAA or shipyards located in the Port.

Payment of the fees entitles the party to leave the goods in the transit area for four (4) hours, in which road transport is part of maritime transport (roll on/roll off) and 48 hours in other cases.

Taxable party. Owner, ship operator and captain, consignee, freight forwarder or logistics operator, concession holder.

Accrual. When passage through the service area starts.

Amount.

$$\text{Fee} = \text{correction coefficient} * M * \text{coefficient} * \text{Units}$$

Basic amount **M= €2.65**

Correction coefficient =1.30

Coefficient:**I) Terminals not under concession or authorisation.**

a) For cargo and transport elements, maritime entry or exit.

1) Simplified estimation system for vehicles being transported as cargo or for cargo being transported in the transport elements.

Cont. ≤20' (inc. transport platform up to 6.10 m.) Straight vehicle with bed or platform up to 6.10 m.	10.00
Cont. >20' (inc. transport platform longer than 6.10 m.) Semitrailer and trailer Straight vehicle with bed or platform longer than 6.10 m. Articulated vehicle with bed or platform up to 16.50 m. total length	15.00
Vehicle with trailer (road train).	25.00
Vehicles transported as cargo:	
Vehicles up to 2,500 Kg.	0.50
Vehicles over 2,500 Kg.	2.00

Empty transport elements will be charged under a.2)

This system will be applied at the taxable party's request to the total unit load in the same vessel.

2) System, broken down by cargo.

Cargo Group (Annex I)	/Tonnes
I	0.16
II	0.27
III	0.43
IV	0.72
V	1.00

For packaging, containers, tanks, trucks, trailers, semitrailers, embarking or disembarking, empty or not.

Cont. ≤20' (inc. transport platform up to 6.10 m.) (per unit) Straight vehicle with bed or platform up to 6.10 m. (per unit) Platform up to 6.10 m.	0.90
Cont. >20' (transport platform incl. longer than 6.10 m.) (per unit) Semitrailer and trailer (per unit) Straight vehicle with bed or platform longer than 6.10 m. (per unit) Articulated vehicle with bed or platform up to 16.50 m. total length (per unit) Platform longer than 6.10 m (per unit).	1.80
Tractor heads (per unit)	0.60
Straight vehicle with trailer (road train) (per unit)	2.90
Others not included above (per tonne)	0.50

When the empty transport element is classified as cargo, the sum for the corresponding group shall be applied, and the simplified estimation system shall not be used.

b) Maritime transit with previous declaration: this shall be calculated in accordance with the provisions of paragraph a), considering that it equates to a disembarking operation.

c) Transshipment:

c.1) Between docked vessels, 50% of the rate described under a) of section I (regarded as a disembarkation).

- c.2) Vessels tethered to other vessels: 30% of the rate described under letter a) of section I (regarded as a disembarkation).
- d) Interior maritime traffic within the service area or in an estuary, as well as taking on supplies, at the rate set forth under a); paid once in the embarkation or disembarkation operation.
- e) Land transit with freight delay: 50% of the sum provided for in letter a) of section I for the cargo and transport element.

II) At goods terminals under concession or authorisation.

- a) Berthing under concession or authorisation.

Embarkation or disembarkation 50% of the amount provided for in letter a) of section I.
 Maritime transit 25% of the amount provided for in letter b) of section I.
 Transshipment 20% of the amount provided for in letter c) of section I.

Traffic within and between concessions, along with taking on supplies: 50% of the amount in letter c) of section I; if there is only one concession, the provisions of letter d), section I, shall apply, but if it is paid in the concession, 50% will be applied.

- b) No berthing under concession. 80% of the corresponding rate.
- c) Land traffic: 40% of corresponding amount if the destination of the cargo is under concession or authorisation.

III) Other cases

In the following cases the following coefficient shall be applied to the rate:

Cargo and transport elements in maritime transit	0.25
Regular SSS (incompatible with next amount)	0.80
Regular SSS by road (not compatible w/ amount above)	0.60

SSS coefficients shall be applied if the last port for disembarkation or the first port for embarkation have not been declared in maritime transit.

Inter-island maritime services in the same archipelago	0.20
Rail entry/exit to/from the service zone.	0.50

Discounts: (Art. 245)

To encourage increased traffic, loyalty and growth, discounts of up to 40% may be applied to the fees for passenger and cargo vessels, when such traffic is classified as sensitive, priority or strategic.

To boost the role as an international logistics platform, discounts to the cargo fees will apply when it enters, exits or is in maritime transit, and according to the percentage of maritime transit.

Transit percentage	Discount
0 < t < 25%	40%
25 < t < 50%	50%
t > 50%	60%

The terms of these discounts, as well as their limits shall be approved in the Port Authority's Business Plan.

E) FEES FOR FRESH FISHERY ACTIVITIES (T-4) (Art. 218-222)

Taxable event. - The taxable event is the use of active fishing vessels in the service area of the port, the port's infrastructures and facilities, allowing sea access to the port, berthing or anchoring site, in addition to use by fresh fishing vessels and their products, when access is gained by sea or land to handling and sale areas, roads, circulation, parking and provision of common services.

Payment of the fee entitles the vessel to remain for one month after entry; after this period, the fee for inactive vessels shall be charged.

Said deadline shall be extended up to six (6) months in cases of forced inactivity due to bad weather, moratorium due to species under closed season or lack of licence, after which the inactive vessel fee shall apply.

Fishing boats that do not unload fresh fish, refrigerated fish or the products thereof shall be charged the vessel rate.

Taxable parties:

a) By sea. Owner, ship operator, fishery owner, consignee, auctioneer (if the fish is sold at port), concession holders.

b) By land. Owner, auctioneer, concession holder.

Accrual: When the vessel or fishery start their passage through the service area.

Amount:

Base: Market value.

a) Obtained at auction.

b) Average value of the species on that day or average market price of the previous week.

c) Failing the above, the amount shall be established by the Port Authority.

Tariff:

	Wholesale market not under concession	Wholesale market not used	Wholesale market under concession
By sea	2.20%	1.80%	0.40%
By land	1.80%	1.50%	0.30%

F) FEES FOR SPORTS AND PLEASURE CRAFT (T-5) (Art. 223-230)

Taxable Event. Use of service area of the port, and infrastructures and fixed port facilities, in addition to stopover and use by crew and passengers, use of docks, access areas.

The vessel should not transport cargo and passengers may not be passengers travelling under the cruise system or on tourist excursions.

Taxable party. Owner, consignee and captain and in the case of concessions or authorisations, the concession holder or authorisation holder.

Accrual. When the vessel enters the waters of the service area or when the berth is made available.

Amount.

$$\text{Daily rate} = \text{Surface (m}^2\text{)} * \text{coefficient} * E * \text{days of stopover.}$$

$$E = 0.124$$

$$\text{Surface} = \text{total length (m)} * \text{beam (m)}$$

Coefficients

I) Berths not under concession or authorised in zone I.

- 1) For access or stay at a mooring post or anchoring in zone I or inside the port waters per unit of surface area and calendar day or fraction thereof.

- Head on berthing at wharf-buoy, deadweight or anchor	1.00
- Head on berthing with side dock fixture	2.00
- Side berthing to dock or wharf	3.00
- Moored to side berthing, or coupled	0.50
- Anchoring with deadweight, buoy or fixed point	0.60
- Anchoring with own equipment	0.40

For drafts < 2 m (LAT), 50% of the above.

For service availability

Water supply	0.07
Power supply	0.10

Consumption shall be billed separately.

For vessels based at the port, the fees shall be 80% of the above.

II) In docks or nautical-sport facilities under concession or authorisation situated in zone I.

	General	Sail ≤ 12 Motor ≤ 9
Passing or transiting vessels	0.39	0.15
Vessels based at the port	0.32	0.10

For drafts < 2 m (LAT), 50% of the above.

For non-concession water, the rate shall be 80% higher than the rate set forth above.

III) In docks or nautical-sports facilities located totally or partially in zone II.

If the facilities are partially or totally located in zone II and when the vessel is in zone II or outside the port waters, the rate shall be 30%; if the vessel is in zone I, the full amount payable shall apply.

Payment in advance for non-concession holders shall be required in the following cases:

- Transiting craft in authorised stopover
- For boats based at the port for periods from six (6) months to one (1) year

In concessions, the simplified estimation system can be used, unless there is a specific waiver, with a discount of 25% and the last two (2) years shall be taken as a reference.

Base vessels are as those authorised to stay at the port for a period equal to or longer than six (6) months.

Transiting or passing vessels are not base vessels and authorisation for the stopover at the port is less than six (6) months.

The rate shall be applied whilst there is a mooring post assigned, irrespective of the entries and exits.

G) FEES FOR RECEPTION OF WASTE GENERATED BY VESSELS (WR) (Art. 132 (Art. 132))

As a general rule, the Port Authority will charge a fixed rate from each boat on each stopover at the Port, irrespective of whether the service is used or not. This rate entitles users to unload refuse included in Annexes I and IV, using the collection facilities on land in zone I of the Port during the first seven days of the stopover. If collection is carried out in zone II or the sea, the fees shall be increased by 25%.

Amount.-

$$\text{Fee} = A + B$$

A

$$\text{Fee} = \text{coefficient} \cdot R1$$

R1=€80, except for passenger vessels, which shall be charged €75

Coefficient:

G.T. vessel size	Coefficients
0-2,500	1.5
2,501-25,000	$6 \cdot 10^{-4} \text{GT}$
25,001-100,000	$1.2 \cdot 10^{-4} \text{GT} + 12$
> 100,000	24

Payment of a fixed rate is mandatory for all vessels on each stopover with a maximum of once every seven days.

B

After the entry into force of Law 3/2017, of June 27, 2017, on the General State Budgets for 2017, for passenger vessels such as ferries, RoPax and cruise liners, the result of multiplying the product of the basic amount (R2) by the number of people on board the vessel appearing in the Stopover Declaration Form (DUE) (including, for this purpose, both passengers and crew) will be added to the aforesaid rate.

Amount.-

$$\text{Fee} = \text{number of people on board} \cdot R2^{(*)}$$

(*)R2 = €0.25

Conditions for applying discounts and exemptions

To clarify the delivery of the documentation so that the discounts and exemptions indicated in RDL 2/2011 can be applied, the forms and deadlines for the application of same are indicated below for each one.

Discounts

- To the fixed rate for reception of waste generated by vessels (Art. 132.10 letters a, b and c RDL 2/2011)
 - a) When the vessel has a certificate from the Maritime Administration stating that the environmental management of the vessel, the design of same, available equipment or operating conditions mean that reduced quantities of the corresponding waste are produced: 20 per cent. In the case of passenger vessels, the certificate should distinguish between Annex I and Annex V waste, with the discount being applied to that part of the fixed rate associated with the basic amount of R1 (Annex I) and/or R2 (Annex V), respectively, depending on the certificates obtained.
 - b) When a vessel which discharges no Annex I waste on a stopover provides the Port Authority with proof of the delivery of the waste from said Annex via a certificate issued by the Maritime Administration, as well as of the payment of the corresponding fees, in the last port where it made a stopover, provided that the collection of all waste of this type in said port is guaranteed, that the storage capacity for same has not been exceeded since the previous stopover, and that it will not be exceeded until the next stopover: 50 per cent. In the case of passenger vessels, this discount will only apply to that part of the fixed rate associated with the basic amount of R1.
 - c) Vessels engaged in regular traffic with frequent, regular stopovers, particularly those given over to short-distance maritime shipping lines. When the Port Authority is provided with proof of the existence of a plan that ensures the delivery of waste generated by vessels covered by Annexes I and V, via a certificate issued by the Maritime Administration, as well as the payment of the corresponding fees in one of the ports located on the vessel's route, and which guarantees the collection of all the vessel's waste when making a stopover at said port, so that the storage capacity of each type of waste is not exceeded on any of its voyages: $100 \times [1 - (0.30 / (n-1))]$ percent, where n is the mean number of different ports at which the shipping line stops-over for each seven-day period, and provided n is greater than or equal to 2. In any case, the aforementioned vessels shall pay the corresponding rate in each port where they make a stopover, at most once every 7 days, corresponding to the total amount of the fixed rate if a discharge has been made during said period. In the case of passenger vessels, the certificate should determine the existence of a plan corresponding to the waste from Annex I and from Annex V, applying the discount to the part of the fixed rate associated with the basic amount R1 (Annex I) and/or R2 (Annex V), respectively, in those ports in which the discharge of the corresponding waste does not take place.

In case c), when the vessel has a plan that only ensures the delivery of solid waste from Annex V of MARPOL 73/78, the discount will be one third of the amount corresponding to same, in accordance with the provisions for said case. In the case of a passenger vessel, the discount will be applied to one third of the fixed rate corresponding to the basic amount R1, and on one hundred percent of the fixed rate corresponding to the basic amount R2.

If the vessel has a plan that only ensures the delivery of Annex I liquid waste, the discount will be two thirds. In the case of a passenger vessel, the discount will be applied to two thirds of the fixed rate corresponding to the basic amount R1, without the rebate being applied to that part of the fixed rate corresponding to the basic amount R2.

Given that the discounts should be applied for in accordance with current regulations, they should be requested at the initiative of the interested party, who shall inform the Port Authority and certify the relevant documentation current at the time of the request. which may lead, where appropriate, to application of the discount.

It shall therefore be an essential requirement to present a sworn affidavit for the application, using the form in the download page of the APAC website (maximum of one a year during the calendar year), accompanied by the relevant documentation in each case, according to the discount being applied for, and described in each section of the affidavit form.

For the application to be considered, the application presented in the AFFIDAVIT form and the CURRENT accrediting documentation, should be presented at the registry of the APAC on a date prior to the entry of the vessel in port, and in any case before operations are completed.

The application date should therefore be prior to the start of operations, or in any case before the first day of the vessel in port.

Presenting the application after the operations are completed means that it shall be impossible to apply said discount. The supporting documentation should also include proof that it is valid on the date the vessel enters port. If the delivered documentation is not valid on said date, or has not been updated, it will also prevent the requested discount application from going ahead, since a positive resolution cannot be issued, in the first case because the timescale of same falls outside the operation and specific stopover that is applied for, and secondly because the validity of the documentation that would lead to same has not been proven when it has not been proven at the moment the vessel enters port.

Exemptions (paid directly to provider if service is provided):

- Exemption from payment of the fixed fee for receiving waste generated by vessels (Art. 132.11.b RDL 2/2011)
Vessels that form part of a port service will be exempt from payment of the fixed fee for reception of generated waste, provided that it is accredited before the Port Authority by means of a certificate issued by the maritime administration, the existence of a plan that ensures regular delivery of waste generated by the vessel, accepted by one of the service providers, and proof of quarterly deliveries should be provided.
- Warships and other vessels owned by states of the EU or which are at their service, engaged in non-commercial government services.
- Vessels of the Port Authority or associated to its infrastructures, vessels owned by public authorities based at the port, port services whenever justification is provided with a marine administration certificate; proof of quarterly deliveries should be provided.
- Fresh fishing vessels: the port authority should sign an agreement with the fishermen's guilds (associations) accepted by one of the service providers; and proof of quarterly deliveries should also be provided.
- Authorised pleasure craft > 12 passengers. The Port Authority should sign an agreement with the pleasure craft docks to ensure the collection of waste; proof of quarterly deliveries should also be provided.
- Anchored vessels.
- Inactive vessels and floating vessels under construction, undergoing major repairs, conversion or scrapping.

Plans with ports outside the EU that do not appear in the Port Reception Facility Database of the International Maritime Organisation are not considered.

H) OCCUPANCY FEES FOR TRANSIT AREA (T-6) (Art. 231-236)

Taxable Event. Use of the transit area used specifically for this purpose, and in exceptional cases the manoeuvring area for goods and transport elements for periods when occupation of the surface is authorised for more than four (4) hours for ro-ro goods or land transfer, or over 48 hours in other cases. This shall also apply to duly authorised materials or equipment which are not goods or remain for continued periods of more than 24 hours.

Taxable party. The owner of the cargo or materials, consignee, freight forwarder or logistics operator.

Accrual. The fee shall accrue following the maximum usage times of the transit area according to the rights of the cargo fees and for materials not defines as cargo 24 hours after deposit.

Amount.

$$\text{Daily fee} = \text{Surface} * \text{coefficient} * T$$

T = 0.105

Coefficients:

Up to the 7th	1
From 8th to 15th	3
From 16th to 30th	6
From 31st to 60th	10
< 60th	20

The surface area shall be calculated as the smallest rectangular surface containing the goods or materials, etc., deposited in m².

The border between the transit and manoeuvring area shall be established by the Board of Directors.

FEES FOR USE OF PUBLIC DOMAIN AND PROVISION OF PORT SERVICES

I) PUBLIC DOMAIN OCCUPANCY FEES (POF) (Art. 173-182)

Taxable event. Occupation of public domain including air and subsoil under concession or authorisation.

Taxable parties: the consignee or holder of the concession or authorisation.

Accrual -. From the notification of the decision to grant the concession or authorization.

Amount -. Value of the public domain occupied, multiplied by the fee rate

Property value:

- a) Occupation of land: approved value of port land.
- b) Port Water: approved value of port water.
- c) Infrastructures and facilities: value of land, water, infrastructure, superstructure and facilities occupied

Rates

a) Not occupied by cargo

-Port Activity	5.50% land value
-Ancillary activity	6.50% land value
-Port-city activities	7.50% land value
-Occupation of air or subsoil	2.75% land value

b) Occupied by cargo

- Port activity with occupation of cargo associated with exchanges of modes of transport: 5.5% land value + 3.5% works and facilities value + 100% depreciation (0.5% infrastructure value for wholesale fish markets).
- Ancillary activities with occupation of cargo: 6.5% of land value plus works value and 100% depreciation.
- Port city activities with occupation of cargo: 7.5% of land value plus works value and 100% depreciation.

The fees applicable to land and facilities whose purpose as a concession is for building, repairing or scrapping vessels shall be 1.5% less than the corresponding ones for port activities.

J) ACTIVITY FEES (AF) (Art. 183-192)

Taxable event.- Commercial, industrial and service activities in the public domain of the port.

Taxable party.- The owner of the concession or authorization.

Accrual. Date when activity commences, or the maximum term established in the permit to start the activity.

Amount.- The result of applying the tax rate to the taxable base.

a) Taxable base

- 1) Load handling: per tonne, container, vehicle, etc.
- 2) Passengers: number of passengers or vehicles.
- 3) Technical-nautical services: per G.T. or no. of services provided.
- 4) Waste collection: quantity or service rendered.
- 5) Other services: unit of service provided; when this is not possible, the business turnover at the Port will be taken as a reference.
- 6) Port-city interaction activities: representative units or business turnover.

b) Rate

b.1)

Upper limits in cases 1), 2), 3), 4), and 5), the annual rate will not exceed:

- 100% occupancy rate of public domain.
- €0.60 tonne liquid bulk.
- €0.90 tonne solid bulk.
- €1.20 tonne general cargo.
- €10 Container units $\leq 20'$ and €20 Container units $> 20'$
- €25 unit of articulated vehicle.
- €1.50 empty transport elements.
- €4.00 vehicles $> 2,500$ Kg. and €2 vehicles $< 2,500$ Kg.
- €1.80 passenger.
- €2.00 two-wheeled vehicles or cars.
- €10 coaches and collective transport vehicles.
- 6% of net yearly turnover.

Upper limit in case 6):

8% of yearly port-city net turnover.

b.2)

Lower limit in cases 1), 2), 3), 4) and 5):

- 20% occupancy rate of public domain.
- Not lower than the sum of the rate applicable to minimum yearly traffic or activity established in the authorisation/concession title.
- With no occupancy of public domain: - 1% of yearly net

turnover

- Lower limit in case 6):

Not lower than 2% of net yearly turnover.

These amounts will be revised on January 1 every year with 0.75% of CPI for October-October

Discounts (See Art. 245)

FEES FOR PROVISION OF SERVICES

1) FEES FOR SUPPLIES

This fee includes the value of water and electrical power delivered by the Port Authority to users inside the service area of the Port.

1.1 WATER

Item	Ordinary day EUR	Extra day EUR
M ³ supplied from the general grid	1.90	3.80
M ³ supplied from automated terminals, using rechargeable card	0.90	-

- **Ordinary day:** From Monday to Friday, inclusive, from 08:00 to 18:00.
- **Extra day:** Services provided outside ordinary days.

Fixed value: €100/supply, when directly provided by staff of the Port Authority of A Coruña.

For service provision by Port staff through the Port Authority's electronic card, the fixed term will also be charged and the general network supply rate will be applied, except in those cases where the applicant has an electronic card which is not operational for technical reasons, provided that the card is presented on the spot for verification by APAC personnel, with a record thereof being made in the service report.

1.2 POWER

Item	EUR
Kwh supplied from the general grid	0.3364
Kwh supplied from automated terminals	0.2184
Kwh supplied for the use of gantry cranes	0.2184
Kwh supplied at Exterior Port	0.2700

2) FEES FOR MISCELLANEOUS SERVICES

These fees shall be paid for any service provided by the Port Authority that are not listed in the above fees, such as beaching carts, port cleaning, etc.

2.1 Fees for operations involving spreading out, depositing and gathering tackle.

ITEM	PRICE (€)
Spreading out and gathering tackle. Up to 3 hours	28.75 € (*)
Depositing extended tackle on dock. More than 3 hours and up to 24 hours	57.49 € (*)
Depositing extended tackle on dock. More than 24 hours and for every following 24 hours.	114.99 € (**)

(*) The tackle from vessels based in the port of A Coruña and owned by a shipowner who has authorisation to use a site in the Oza dock shall be exempt from these fees.

(**) The tackle from vessels based in the port of A Coruña and owned by a shipowner who has authorisation to use a site in the Oza dock shall be exempt from these fees shall be subject to a fee of €57.49.

2.2 Fee for use of beaching carts.

The fee for use of beaching carts has been eliminated, and there are no new beaching operations taking place on the date of this service fees update.

A transitory fee of €93.83/day has been set until all the beaching carts are released from the vessels currently using them and the carts are finally removed.

€43.97 will be added to the resulting sum for the final operation of removal of the beaching carts from said vessel, where applicable.

2.3 Fees for collection of domestic, commercial or industrial waste

a- WASTE INCLUDED WITHIN THE SCOPE OF THIS FEE

Waste produced within the service area of the Port of A Coruña is considered to be commercial or industrial waste when it meets the definitions in Art. 3 of Act 22/2011, of 28 July, on waste and contaminated soil and has been generated by companies that carry out their activity in the public domain of the port.

Domestic waste is understood to be waste generated in homes as a result of domestic activities and other waste similar to this generated in services and industries.

b.- CATEGORIES OF PRODUCERS

There are two categories of waste producers:

1. **Producers of commercial and industrial waste:** These are users holding licences, concessions or authorisations included in the following groups:
 - Licences for stevedoring, loading and unloading in the Port of A Coruña
 - Concession holders whose purpose is linked to the following activities:
 - i. handling, marketing and/or storage of fresh, refrigerated and frozen fishery products
 - ii. catering and other service activities
 - iii. marine supplies and chandlery;
 - Authorisation holders whose purpose is linked to the following activities:
 - i. handling, marketing and/or storage of fresh, refrigerated and frozen fishery products, with an area of 120 m² or more.
 - ii. Catering and other service activities
 - Licence and authorisation holders generating as a result of their particular activity high volumes of waste of one or more of the types included in the category of commercial and industrial waste.

2. Producers of domestic waste: Concession and/or authorisation holders in the Port of A Coruña that are not defined as producers of commercial or industrial waste.

c.- APPLICATION OF THE FEE

1. Producers of commercial and industrial waste:

The fee will apply when these users do not prove to the Port Authority that they have contracted a waste management company.

The required proof shall consist of a contract with a waste management company authorised by the Port Authority of A Coruña, in accordance with the Specification of Particular Technical Conditions for granting authorisation to provide commercial waste management services in the Port of A Coruña.

2. Producers of domestic waste:

The rate will be applied directly, without prior request, unless users present the necessary documentation to prove they have contracted a service, in accordance with the instructions for producers of commercial and industrial waste.

d.- AMOUNT

The following amounts are established as fees, to be applied to the total m2 area of the relevant authorisation or concession:

PRODUCER CATEGORY	AMOUNT (€/m ² /year)
Domestic	0,456
Commercial or industrial	25

e.- OTHER CONSIDERATIONS

- For waste from quays and esplanades arising from cargo depositing and handling operations, the set rate will be applied (€25/m²) to the maximum area occupied.

- Concessions and authorisations that include a facility with a purpose included in the ones indicated for producers of commercial and industrial waste will also be subject to application of the fee, in accordance with the criteria set out above.

- In the case of merchandise withdrawn by control and inspection services at border facilities, the waste producer will be considered to be the representative of the cargo, or the importer or exporter of same (Act 22/2011).

2.4 Fee for Collection of Category 3 Animal Byproducts

This fee shall be applicable to the taxable parties which are obliged to collect, transport and store this type of waste via authorised plants and fail to provide regular proof of the above, with the submission of the relevant Commercial Documents, and when the Port Authority is under the obligation to manage said collection.

The basis for payment of the fee shall be the surface area granted, at €25/m²/year.

2.5 Fee for use of rail

This includes occupying and using the railway lines installed at the docks, the handling of which, in isolation or convoy, is exclusively carried out by rail operators, following a request for authorisation of use of the Port's rail network, undertaken by the owner of the cargo. The rail operator shall be fully liable for traffic, providing its own engines and protecting transit of the convoy in accordance with current regulations.

Item	Amount in EUR
Wagon unit, with any capacity, per day of stay in the port enclosure for operations involving the provision of supplying or hoisting of cargo.	2.68

2.6 Fees for administrative services

Service		Amount
1 Certifications		€5.85
2 Copies of documents requiring consultation or file searches:		
2.1.	For the first document	€1.58
2.2.	For the second and further photocopies	€0.12
3 Collating documents, per page		€0.20
4 Photocopies:		
4.1.	B/W. A4	€0.12
4.2.	B/W. A3	€0.22
4.3.	Colour. A4	€1.34
4.4.	Colour. A3	€2.70
5 Access cards for the Port of A Coruña		
5.1.	General use	€10.00
5.2.	Port staff and agencies with powers in the Port	Exempt if applicable
6. Cards for water supply and electricity via posts		
6.1.	General use	€25.00
6.2.	Port staff and agencies with powers in the Port	Exempt if applicable

2.7 Rate for the use of the Port Authority's dry-dock ramps.

This includes the use of the slipway ramps owned by the Port Authority of A Coruña located in the Oza and Marina docks, with the following amounts:

SINGLE OPERATION	€60
DOUBLE OPERATION	€100

A double operation refers to raising and lowering (or lowering and raising) the same vessel in one 48-hour period.

All the means required to carry out the operations should be provided by the user, who should also possess the corresponding authorization from the Port Authority of A Coruña.

Professional fishing vessels, vessels used for port services and those belonging to administrative bodies are exempt from this rate.

Companies that have an authorization or concession in the Port of A Coruña will have a discount of 75% on this rate.

This rate does not imply any authorization for the stopover or depositing of vessels in the port's service area.

The amounts for all fees appearing herein do not include VAT at the corresponding rate, which should be added to said amounts in those cases where said tax is applicable.

BONIFICACIONES 2023 (ART.245.3) Para incentivar tráficos y servicios marítimos que coadyuven al desarrollo económico o social

TRÁFICOS Y SERVICIOS MARÍTIMOS SENSIBLES, PRIORITARIOS O ESTRATÉGICOS	Códigos arancearios	Tasa del buque		Tasa de la mercancía		Tasa del pasaje		CONDICIONES DE APLICACIÓN ESPECÍFICAS	
		Tramo	Valor	Tramo	Valor	Tramo	Valor		
CRUCEROS TURÍSTICOS		Desde la 1ª escala	40%			Desde el primer pax	40%	Se aplica la condición específica a)	
CONTENEDORES entrada/salida marítimo en servicio marítimo. Carga y descarga por elevación ("lift-on-lift-off" o "lo-lo")		Más de 6 escalas	40%	Más de 1.000 TEUs	40%			Se aplica la condición específica a)	
MERCANCÍA GENERAL. Carga y descarga de mercancías por rodadura ("roll-on-roll-off" o "ro-ro") en buques "con-ro", "ro-ro" o "ro-pax" y "car carrier" y PASAJEROS Y VEHÍCULOS en régimen de transporte		Más de 6 escalas	40%	Más de 1.000 UTIs	40%	Desde el primer pax	40%	Se aplica la condición específica a). Esta bonificación es incompatible con la establecida en el artículo 245.3.b)	
		Entre 1 y 5 escalas	20%			Desde el primer vehículo	40%		
BUQUES A FLOTE EN CONSTRUCCIÓN, GRAN REPARACIÓN O TRANSFORMACIÓN		Desde la 1ª escala	40%					Se aplica la condición específica a)	
PLATAFORMAS OFFSHORE EN COLD STACK		Desde la 1ª escala	15%					Se aplica la condición específica a)	
PLATAFORMAS OFFSHORE EN WARM STACK		Desde la 1ª escala	40%					Se aplica la condición específica a)	
PRODUCTOS SIDERÚRGICOS Sin contenerizar. Alambrón, varilla, perfiles, planchas, pelanquilla, chatarra	7204, 7207, 7213, 7214 y 7216			Más de 750.000 t.	40%			Se aplica la condición específica a).	
				Entre 500.001 y 750.000 t.	35%				
				Entre 200.001 y 500.000 t.	30%				
				Entre 100.001 y 200.000 t.	20%				
ALUMINIO									
Aluminio en bruto	7601			Más de 1 t	40%			Se aplica la condición específica a)	
Chatarra de aluminio	7602			Más de 1 t	30%			Se aplica la condición específica a)	
MADERAS.									
Maderas en general.	4401A a 4409			Más de 40.000 t.	40%			Se aplica la condición específica a)	
				Más de 100.000 t.	40%				
				Entre 75.001 y 100.000 t.	35%				
				Entre 50.001 y 75.000 t.	30%				
MATERIALES DE CONSTRUCCIÓN									
Cuarzo	2506			Más de 100.000 t.	40%			Se aplica la condición específica a)	
				Entre 50.000 y 100.000 t.	30%				
Gravilo en bloque, canchales, grava y piedras machacadas	2516 y 2517			Más de 50.000 t.	40%				
				Entre 1 y 50.000 t.	20%				
Clinker a granel	2523C			Más de 350.000 t.	35%			Se aplica la condición específica a)	
				Entre 200.001 t y 350.000 t.	30%				
				Entre 100.000 t y 200.000 t.	20%				
PRODUCTOS EÓLICOS. Aerogeneradores. Maquinaria y piezas.	7308B, 8501A, 8501B, 8502, 8503, 8412			Más de 15.000 t.	40%				Se aplica la condición específica a)
				Entre 7.501 y 15.000 t.	35%				
				Entre 1.000 y 7.500 t.	30%				
AGROGANADERO Y ALIMENTARIO.									
Maíz, trigo, cebada, residuos almidón, pulpa de remolacha y harina de soja	1001, 1003, 1005, 2303 y 2304			Más de 1.000.000 t.	28%			Se aplica la condición específica a)	
				Entre 300.000 y 1.000.000 t.	15%				
Meleza	1703			Más de 80.000 t.	40%				
				Más de 40.000 t.	30%				
				Más de 20.000 t.	20%				
				Más de 10.000 t.	10%				
Aceites y grasas	1501A a 1510B; 1511A; 1512A a 1517B y 1520A a 1522; 3823			Más de 80.000 t.	40%				
				Más de 40.000 t.	30%				
				Más de 20.000 t.	20%				
				Más de 10.000 t.	10%				
ABONOS	2510; 2532; 3102A; 3103; 3104B; 3105;			Más de 100.000 t.	30%			Se aplica la condición específica a)	
				Más de 50.000 t.	20%				
				Entre 20.000 y 50.000 t.	10%				
INTERMODALIDAD FERROVIARIA				Más de 1 t	40%				Es incompatible con otras bonificaciones art. 245.3 a la tasa de la mercancía
CENIZAS Y ESCORIAS	2615 a 2621			Más de 1 t	40%			Se aplica la condición específica a)	

Condiciones generales de aplicación

El importe total de las bonificaciones del art. 245.3 aplicadas en el ejercicio 2023 en esta Autoridad Portuaria no podrá ser superior al 20 por ciento de la recaudación anual conjunta de las tasas del buque, del pasaje y de la mercancía en el ejercicio 2021. En el caso de que la recaudación anual conjunta de las tasas del buque, del pasaje y de la mercancía en el ejercicio 2021 sea inferior a la del año 2019, se tomará esta última.

La Autoridad Portuaria deberá suspender automáticamente la aplicación de estas bonificaciones una vez que se haya alcanzado el límite del importe total máximo para el ejercicio.

En ningún caso se superará el 40% de bonificación a la cuota de una misma tasa (buque, mercancía o pasaje) dentro de cada tráfico o servicio marítimo sensible, prioritario o estratégico.

El efecto multiplicativo de las bonificaciones compatibles no podrá superar el 40% de bonificación a la cuota de la tasa correspondiente.

Tramos no contemplados: 0% de bonificación.

TEU ("Twenty Equivalent Unit"): unidad de contenedor equivalente de 20 pies.

UTI (Unidad de Transporte Intermodal): elemento de transporte rodado de mercancías (plataforma para contenedores, vehículo rígido o articulado, semirremolque y remolque)

"Tránsito marítimo", "entrada/salida marítima", "servicio marítimo" y "servicio marítimo regular" según definiciones incluidas en el Anexo II del Texto Refundido de la Ley de Puertos del Estado y de la Marina Mercante.

Condiciones específicas de aplicación

a) Se aplica el porcentaje de bonificación del tramo correspondiente al tráfico anual alcanzado, a todas las unidades operadas desde la entrada en vigor de la presente Ley.

Autoridad Portuaria de: A CORUÑA

BONIFICACIONES 2023 (ART.245.3 bis) Para incentivar tráficos y servicios marítimos que coadyuven al desarrollo económico o social

TRÁFICOS Y SERVICIOS MARÍTIMOS SENSIBLES, PRIORITARIOS O ESTRATÉGICOS	Tasa del buque		Tasa de la mercancía		Tasa del pasaje	
	Tramo	Valor	Tramo	Valor	Tramo	Valor
Tráficos regulares de pasaje o de carga rodada que unen el territorio peninsular español con las Comunidades Autónomas de las Illes Balears y Canarias y las ciudades de Ceuta y Melilla	Desde la primera escala	20%	Desde la primera UTI	20%		

Condiciones de aplicación

Tramos no contemplados: 0% de bonificación.

UTI (Unidad de Transporte Intermodal): elemento de transporte rodado de mercancías (plataforma para contenedores, vehículo rígido o articulado, semirremolque y remolque)

Estas bonificaciones serán de aplicación a las tasas devengadas a partir de la entrada en vigor de la presente Ley.

El efecto multiplicativo de las bonificaciones compatibles con las del artículo 245.3 no podrá superar el 40% de bonificación a la cuota de la tasa correspondiente.