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Considerazioni in tema di tasse e diritti marittimi a seguito dell'emanazione del d.P.R. 28 maggio 2009 n. 107 in attuazione della delega di cui all'art. 1, comma 989, l. n. 296 del 2006

Considerations on Maritime Taxes and Duties pursuant to the Enactment of the Decree of the President of the Republic no. 107 of May 28, 2009 in Implementation of the Delegation under Article 1, Paragraph 989, of Law no. 296/2006

The article reviews the amendments made to the rules on maritime taxes and duties by the Decree of the President of the Republic No. 107 of May 28, 2009, in implementation of the provisions under Article 1, paragraph 989, of Law No. 296 of December 27, 2006.

The article review firstly the consolidation made of the State tax and of the (former) port tax into the «new» port tax, as a consequence of the rules and court decisions which focused on the (former) port tax, showing perplexity with respect to the legality of such consolidation.

The article then describes the collection procedures governed by the regulation as to the anchorage duty and the port tax. Finally, the article focuses on some aspects of European law and maritime duties and taxes.

The author concludes by pointing out the different routes followed by the maritime taxes and duties on one side and of the airport duties on the other, the former more and more governed by tax law and the latter by private law.