



## Registration fees and tonnage tax

Ai.The fee on registration and the annual fee for non-tonnage tax ships.

| Ship  | Fee on registration  | Annual fee                       |   |
|---|--|----------------------------------|---|
|   |  | Basic fee                        | Register Fee  |
| <i>(i) Ships less than 24 metres length overall</i>   |  |                                  |   |
| a. Fishing vessel   | € 70   | € 25                             | € 36  |
| b. Commercial Yacht   | € 115  | € 150                            | € 250   |
| c. Pleasure Yacht less than 50 gross tonnage  | € 115  | €25                              | € 175   |
| <i>All other ships of less than 24 metres length overall</i>  |  |                                  |   |
| d. Less than 50 gross tonnage   | € 115  | € 25                             | € 400   |
| e. of 50 gross tonnage or more  |  | € 150                            |   |
|   |  |                                  |   |
| <i>Ships of 24 metres length overall or more:</i>   |  |                                  |   |
| (ii) Pleasure Yacht   | 25 cents per net tonnage<br>subject to minimum of<br>€187.50             | € 255                            | 40 cents per net tonnage<br>subject to a minimum of<br>€400                             |
| (iii) Commercial Yacht which does not fall<br>under category (iv)   | Rates as appear in para B  | €625 for year of<br>registration | Rates as appear in para B   |
|   |  | €1,095 thereafter                |   |
| (iv) Non-propelled Barge, bareboat charter registered in<br>a foreign registry, laid up or under construction excluding<br>ships in category (ii) | Rates as appear in para<br>B subject to reduction as<br>appear in para C | € 150                            | Rates as appear in para<br>B subject to reduction as<br>appear in para C                |
| (v) Commercial vessel and Fishing vessel less than 2500<br>gross tonnage, and do not fall under categories (ii), (iii) and<br>(iv) above          |  | € 255                            |   |
| (vi) All other ships of 24 metres length overall or more and do not fall under categories (ii), (iii), (iv) or (v) above                          |  |                                  |   |
| a. Ship less than 300 gross tonnage   | Rates as appear in para<br>B subject to reduction as<br>appear in para C | €370 for year of<br>registration | Rates as appear in para<br>B subject to reduction<br>or increase as appear in<br>para C |
| b. Ship of 300 gross tonnage or more  |  | €840 thereafter                  |   |
|   |  | €625 for year of<br>registration |   |
|   |  | €1,095 thereafter                |   |







Aii. The fee on registration and the annual fee for tonnage tax ships

| Ships  |  | Fee on Registration           |  | Annual Fee   |             |
|--|--|-------------------------------|--|--|-------------|
|  |  |                               | Basic Fee  | Register Fee   | Tonnage Tax |
| (i) Ships less than 24 metres length overall   |  |                               |  |  |             |
| (a) Commercial Yacht                           | € 115  | € 150                         | € 100  | € 250  |             |
| (b) less than 50 gross tonnage                 | € 115  | € 25                          | € 350  | € 400  |             |
| (c) of 50 gross tonnage or more                |  | € 150                         |  |  |             |
| (ii) Ships of 24 metres length overall or more |  |                               |  |  |             |
| (a) Commercial Yacht                           | Rates as appear in para B  | €625 for year of registration | Rates as appear in para B  | Rates as appear in para B  |             |
|  |  | €1095 thereafter              |  |  |             |
| (b) Ships less than 300 gross tonnage          | Rates as appear in para B subject to reduction as appear in para C | €370 for year of registration | Rates as appear in para B subject to reduction or increase as appear in para C | Rates as appear in para B subject to reduction or increase as appear in para C |             |
|  |  | €840 thereafter               |  |  |             |
| (c) Ships of 300 gross tonnage or more         |  | €625 for year of registration |  |  |             |
|  |  | €1095 thereafter              |  |  |             |

Subject to the provisions of article 7(4) of this Act, when there is a change in the particulars or category of a registered ship and the new applicable fee or tonnage tax payable on registration or annually is higher than that already payable, the provisions of article 19(7) of this Act in respect of laid up vessels shall mutatis mutandis apply.







B. The rates per net tonnage payable on registration, annual register fee and annual tonnage tax when referred to in paragraph A.i and A.ii.

| Ship of Net Tonnage (NT) |               | Fee on Registration                                       | Annual Register Fee for non-tonnage tax ships            | Annual Register Fee for tonnage tax ships             | Annual Tonnage Tax  |
|--------------------------|---------------|---|--|---|---|
| Exceeding                | Not Exceeding |   |  |   |   |
| 0                        | 6,250         | € 1,562.50  | € 2,500  | € 500   | € 2,500   |
| 6,250                    | 8,000         | €1562.50 plus 25 cents for every NT in excess of 6,250 NT | €2,500 plus 40 cents for every NT in excess of 6,250 NT  | €500 plus 8 cents for every NT in excess of 6,250 NT  | €2,500 plus 40 cents for every NT in excess of 6,250 NT   |
| 8,000                    | 10,000        | €2,000 plus 7 cents for every NT in excess of 8,000 NT    | €3,200 plus 19 cents for every NT in excess of 8,000 NT  | €640 plus 1 cent for every NT in excess of 8,000 NT   | €3,200 plus 19 cents for every NT in excess of 8,000 NT   |
| 10,000                   | 15,000        | €2,140 plus 7 cents for every NT in excess of 10,000 NT   | €3,580 plus 14 cents for every NT in excess of 10,000 NT | €660 plus 1 cent for every NT in excess of 10,000 NT  | €3,580 plus 14 cents for every NT in excess of 10,000 NT  |
| 15,000                   | 20,000        | €2,490 plus 7 cents for every NT in excess of 15,000 NT   | €4,280 plus 12 cents for every NT in excess of 15,000 NT | €710 plus 1 cent for every NT in excess of 15,000 NT  | € 4,280 plus 12 cents for every NT in excess of 15,000 NT |
| 20,000                   | 30,000        | €2,840 plus 7 cents for every NT in excess of 20,000 NT   | €4,880 plus 9 cents for every NT in excess of 20,000 NT  | €760 plus 1 cent for every NT in excess of 20,000 NT  | €4,880 plus 9 cents for every NT in excess of 20,000 NT   |
| 30,000                   | 50,000        | €3,540 plus 7 cents for every NT in excess of 30,000 NT   | €5,780 plus 7 cents for every NT in excess of 30,000 NT  | €860 plus 1 cent for every NT in excess of 30,000 NT  | €5,780 plus 7 cents for every NT in excess of 30,000 NT   |
| Exceeding 50,000         |               | €4,940 plus 7 cents for every NT in excess of 50,000 NT   | €7,180 plus 5 cents for every NT in excess of 50,000 NT  | €1060 plus 1 cent for every NT in excess of 50,000 NT | €7,180 plus 5 cents for every NT in excess of 50,000 NT   |

C. Reduction or increase on the rates per net tonnage on registration, register fee and tonnage tax, when referred to in paragraph A.i or A.ii.

| Age of Ship              |           |                                    |   |
|--------------------------|-----------|------------------------------------|---|
| Equal to or Exceeding    | Less than | Reduction on Fee on Registration % | Reduction or Increase on Register fee and Tonnage Tax % |
| Years                    |           |                                    |   |
| 0                        | 5         | 50                                 | -30   |
| 5                        | 10        | 25                                 | -15   |
| 10                       | 15        | -                                  | -   |
| 15                       | 20        | -                                  | +5  |
| 20                       | 25        | -                                  | +10   |
| 25                       | 30        | -                                  | +25   |
| Equal to or exceeding 30 |           | -                                  | +50   |

Subject to minimum increase. (Compounded for both register fee and tonnage tax as applicable) of €1,500

Annual fees for any one year paid after the anniversary of registration for that year shall be increased by ten per cent. Pre-registration inspections are subject to a charge provided for in Merchant Shipping Notice 127 Rev 1. The unit of currency is the Euro.

