

THE MERCHANT SHIPPING (FEES AND TAXING PROVISIONS) LAWS OF 1992 TO 2007¹

LAW No. 38(I) OF 1992 AS AMENDED
A LAW TO PROVIDE FOR THE PAYMENT OF FEES,
FOR THE TAXATION OF CYPRUS VESSELS,
FOR TAX EXEMPTIONS AND OTHER CONCESSIONS
AND FOR OTHER RELATED MATTERS

The House of Representatives enacts as follows:

Short title.

38 (I) of 1992
29(I) of 1995
63(I) of 1999
73(I) of 1999
12(I) of 2003
166(I) of 2004
73(I) of 2007.

1. The Merchant Shipping (Fees and Taxing Provisions) Laws of 1992, 1995, 1999, 2003, 2004 and 2007 shall be cited as the Merchant Shipping (Fees and Taxing Provisions) Laws of 1992 to 2007.

Interpretation.

2.—(1) In this Law, unless the context otherwise requires—

“ Certificate of registration ” means the certificate of registration of a Cyprus ship;

2 of 166(I)/2004.

“ Community ship ” means a ship registered in and flying the flag of a Member State of the European Union in accordance with its legislation ;

2 of 166(I)/2004.

“ Community shipmanagement company ” means a corporation providing shipmanagement services , having its principal place of business in a Member State of the European Union and which has been established and operates in accordance with the Laws of that Member State ;

“Competent Authority” means the Minister of Communications and Works and any other person generally or specially authorised for this purpose by the Minister;

¹ **Consolidation Note: Repealed as from 14 May 2010** by virtue of the “new 2010 Tonnage Tax Law” , namely the *Merchant Shipping (Fees and Taxing Provisions) Law of 2010 (Law 44(I)/2010)* . For transitory - savings purposes , according to section 65 of new Law 44(I)/2010 , **the fees as provided in the First Schedule of the repealed Law 38(I)/92 as amended , continue to be in force until their full repeal and replacement by the fees adopted pursuant to section 4 of new Law 44(I) /2010 .**

Includes the latest amendments (highlighted in yellow colour) as introduced by Amendment Law 73(I)/2007. All these Laws were published in the Greek language in the Official Gazette of the Republic of Cyprus. This is an “unofficial” consolidated translation into English prepared by the Department of Merchant Shipping ,and does not intend to replace any translation prepared by the Law Commissioner’s Office. According to Article 3 of the Constitution of the Republic of Cyprus, the official languages of the Republic of Cyprus are Greek and Turkish and therefore the present translation into English is not the authentic version.

Disclaimer: Consolidation entails the integration of basic instruments of Cyprus merchant shipping legislation, their amendments and corrections in single, non-official documents. Each document is intended for use as a documentation tool and the Department of Merchant Shipping of the Republic of Cyprus does not assume any liability for its content.

“corporation” has the meaning attributed to this term by paragraphs (b) and (c) of section 5 of the Merchant Shipping (Registration of Ships, Sales and Mortgages) Laws of 1963 to 1987;

45 of 1963
32 of 1965
82 of 1968
62 of 1973
102 of 1973
42 of 1979
25 of 1980
14 of 1982
57 of 1986
64 of 1987.

“Cyprus ship” means a ship registered by law in the Cyprus register of ships, under the provisions of the Merchant Shipping (Registration of Ships, Sales and Mortgages) Laws of 1963 to 1987, and, subject to the provisions of section 23K(2)* of the same Laws, it also includes a foreign registered ship registered by law in the Special Book of Parallel Registration, under the provisions of Part VA of the same Laws;

2 of 73(I)/99.

“foreign ship” means any ship other than a Cyprus ship;

2 of 63(I)/99.

“high speed small vessel ” means a small motorised vessel up to 15 metres length, which can attain a speed of 15 knots;

3 of 29(I)/95.

“new measurement” means the tonnage measurement of the ships, which is effected in accordance with the International Convention on Tonnage Measurement of Ships of 1969, which the Republic of Cyprus ratified with the International Convention on Tonnage Measurement of Ships 1969 (Ratification) and Matters Connected Therewith Law of 1986;

11 of 1986.

“shipowner” means the owner of a share in a Cyprus ship and includes the bareboat charterer of a ship, which is registered in parallel in the Cyprus register, as defined in Part VA of the Merchant Shipping (Registration of Ships, Sales and Mortgages) Laws of 1963 to 1987;

2 of 73(I)/99.

“shipmanagement services” means the services relating to the crewing of a Cyprus or foreign ship and /or to the technical or commercial management of such ship, by virtue of a shipmanagement agreement concluded with the owner or the bareboat charter of a ship , by a person having an office in the Republic staffed, in the case of crewing and/or technical management of ships, as provided by section 8 (3) (a) (iv), and with one skilled commercial manager and at least three other persons as personnel, in cases relating to the commercial management of ships;

2 of 166(I)/2004.

Official Gazette
S III: 1.12.1955.

“small vessel” has the meaning attributed to this term by Regulation 3 of the Emergency Powers (Control of Small Vessels) Regulations 1955.

46 of 1963
33 of 1965

(2) Unless the context otherwise requires, the terms used in this Law have the meaning attributed to them by the Merchant Shipping (Registration of Ships, Sales and Mortgages) Laws of 1963 to 1987, and the Merchant Shipping (Masters

* Consolidation Note: Section 23K referring to the payable fees, was repealed by section 4 of Law 28(I) of 1995 and the subsequent sections of Part VA of the same Laws re-numbered to 23K up to 23R.

69 of 1968
25 of 1969
24 of 1976
85 of 1984.

and Seamen) Laws of 1963 to 1984.

*Fees and dues.
First Schedule.
4 of 29(I)/95.*

3. In respect of the matters prescribed in the First Schedule attached to this Law, the fees and dues to be paid are those prescribed in the same Schedule. For the purpose of calculating these fees, the gross tonnage will be considered at first to be the one stated on the provisional certificate of registration of the ship and, after her measurement, the one on the certificate of tonnage.

*Exemption
from the
income tax.
3 of 73(I)/99.*

4.— (1) Notwithstanding the provisions of any Income Tax Law in force in the Republic, for the period ending on the 31st December 2020, no tax shall be charged, levied or collected unless otherwise provided by this Law :

(a) Upon the income derived by the shipowner of a Cyprus ship from the operation of such ship in any shipping enterprise between Cyprus and ports abroad or between ports abroad (with the exemption of any fishing enterprises using Cyprus as their base);

3 of 73(I)/99.

(b) upon the income derived by any person from the rendering of shipmanagement services;

3 of 73(I)/99.

(c) upon the dividend paid to the shareholders or the members of a corporation, out of profits made from the operation of the ship or from the rendering of shipmanagement services according to the provisions of the preceding paragraph (a) and/or (b), or upon the dividend paid to the shareholders or the members of a corporation out of its share in profits made from the operation of a Cyprus ship or from the rendering of shipmanagement services as aforementioned, or upon the dividend paid to the shareholders or members of a corporation, out of profits made from the collection of dividends deriving from the aforementioned corporations, and which dividends derive from profits made out of the operation of a Cyprus ship or from the rendering of shipmanagement services as aforementioned; and

3 of 73(I)/99.

(d) upon profits or other benefits derived from paid services of the master, the officers and the crew members of a Cyprus ship.

3 of 73(I)/99.

(2) The Council of Ministers may, by a decision to be published in the Official Gazette of the Republic, prolong the exemption from income tax as provided by the previous subsection. By the same decision the period of prolongation and the terms and conditions under which the exemption is granted, are specified.

(3) For the purposes of this section the term “operation of the ship” includes also the chartering of the ship, under any form.

*Tonnage tax.
Second Schedule.
5 of 29(I)/95.*

5.—(1) On the Cyprus ships there shall be charged, levied and collected an annual tax referred to as “tonnage tax”. The rates of the tonnage tax and other principles which govern its calculation are prescribed in the Second Schedule attached to this Law. For the purpose of calculating the tonnage tax, the gross tonnage will be considered at first to be, the one stated on the provisional certificate of registration of the ship, and after her measurement, the one on the certificate of tonnage.

2 of 73(I)/2007.

(2) The tonnage tax shall be assessed by the Department of Merchant Shipping and shall be payable to that Department in advance every **year** or partly thereof, for as long as the ship remains registered in the Cyprus register. The tonnage tax becomes payable on the **31st March each year**. For the purpose of calculating the payable tonnage tax, any fraction of the month shall be considered as a whole month.

2 of 73(I)/2007.

(3) Upon provisional registration of a ship as a Cyprus ship, there shall be charged, levied and collected a tonnage tax in respect of a six month period. In case a permanent registration follows, at the time of the permanent registration, the chargeable and leviable amount of tonnage tax, shall be charged, levied and collected by the end of the **year**, during which the permanent registration takes place. In case of a payment of tonnage tax **or any other amounts due** in excess of the chargeable and leviable amount, the amount paid in excess shall be withheld and taken into

account when discharging any future tonnage tax debts of the ship, provided that the shipowner consents to that.

2 of 73(I)/2007.

Provided that in the case of extension of the provisional registration for an additional period of three months, there shall be charged and levied tonnage tax for an additional period of three months.

2 of 73(I)/2007.

(4) In case of a direct permanent registration of the ship, there shall be charged, levied and collected the tonnage tax corresponding to the non-expired part of the **year**, during which the permanent registration of the ship takes place.

2 of 73(I)/2007.

(5) In case of a deletion of the ship from the register before the expiration of the **year** for which tonnage tax has been paid for, the amount paid in excess shall be reimbursed to the shipowner **or shall be credited against any other amounts due by any other ship of the same shipowner**, upon his application.

(6) The exemption from income tax, as provided in section 4 of this Law, is valid as from the date of the registration of the ship. The certificate of registration, either permanent, provisional, or parallel, shall not be issued before the payment of the chargeable and leviable amount of tonnage tax as provided in this section.

2 of 73(I)/2007.

(7) If, under the provisions of this section, any amount of chargeable and leviable tonnage tax is not paid within the prescribed time, **the ship shall be subject to an additional annual fee of ten per cent (10%) on the chargeable and leviable amount of tonnage tax for every year of the delay or part thereof**, until the final discharge of the chargeable and leviable tax.

5 of 29(I)/95.

(8) Payments effected towards settlement of debts by virtue of this Law shall be applied towards payment of debts in an order of seniority.

*Taxation of
shipmanagement
services.*
4 of 73(I)/99.

5A. (1) On any person to which the provisions of section 4 (1)(b) apply there shall be charged, levied and collected a tax, at rates equal to 25% of the rates prescribed in the Second Schedule of this Law, calculated in the same manner as specified in subsection (1) of section 5 above in respect of any ship.

3 of 166(I)/2004.

The above obligation does not apply in respect of :

(a) any Cyprus ship to which the provisions of section 8 (3) apply, or

(b) any Community ship provided the management of the ship in respect of its crewing and technical management, is entrusted in full to a Cyprus shipmanagement company or to a Community shipmanagement company, which has an office in the Republic staffed with a sufficient in number and qualifications personnel for the handling of technical, administrative and accounting matters relating to ships.

Provided that the manner in which any tax payable under this sub-section shall be assessed, levied and collected shall be prescribed by Regulations*.

(2) Notwithstanding any other provisions of this Law, any person to which the provisions of sub-section (1) above apply, shall have the right to opt to be taxed in respect of any particular year, under the provisions of any Income Tax Law

* Consolidation Note : see in this respect *The Merchant Shipping (Taxation of Shipmanagement Services) Regulations of 2000* (*Gazette No.3459, Supplement III(I), dated 29.12.2000, P.I. No. 395/2000*).

in force in the Republic, which, if the provisions of section 4 (1)(b) above were not applicable, would be applicable to such person's income from the rendering of shipmanagement services .

Provided that if he opts to be taxed as above, the provisions of sub-section (1) are not applied.

(3) The option granted under sub-section (2) above may be exercised by written notice addressed to the Department of Merchant Shipping with a copy to the Commissioner of Inland Revenue and may be given with respect to the year of assessment 1999 until 31st July 1999 and with respect to any subsequent year of assessment, at least thirty days prior to the 1st January of the relevant year and shall continue to remain in force until it is withdrawn in the same manner. A notice of withdrawal given during the term of any year shall have effect on the 31st December of that year and the provisions of sub-section (1) above are applied once again as from the 1st January of the following year.

*Supplementary
assessment
and re-payment
of tax.*

6 of 29(1)/95.

*Lay-up of
ships and
lay-up
certificates.*

7 of 29(1)/95.

6. If it becomes necessary, for any reason, to make a supplementary assessment of tonnage tax in respect of any year, or if the shipowner has paid in respect of any year, a tonnage tax in excess of the amount chargeable and leviable under the provisions of section 5 of this Law, the Director of the Department of Merchant Shipping may, within a period of six years from the termination of the year concerned, proceed to make a supplementary assessment with a view to collect the unpaid tonnage tax fixing to that effect a reasonable time period or, as the case may be, in order to refund any amount paid in excess.

7. - (1) In case of a lay-up of a Cyprus ship either in Cyprus or in a foreign country, for a continuous period of at least three months, the amount of chargeable and leviable tonnage tax under the provisions of section 5 of this Law, shall be reduced by seventy-five per cent (75%) for as long as the lay-up of the ship lasts, provided that a lay-up certificate, issued either by the competent port authority of the Republic or by a consular officer thereof, or by the competent port authority of the country where the ship is laid-up, is submitted.

(2) The lay-up certificate affirms the lay-up and its duration and is submitted to the Competent Authority:

(a) within three months from the commencement date of the lay-up;

(b) within six months from the last day of the lay-up period of the ship, in accordance with the lay-up certificate of the ship.

(3) Submission of a lay-up certificate outside the prescribed time-limit shall not be accepted in reducing the payable tonnage tax of the ship. The same also applies with regard to a lay-up certificate, submitted after the transfer or transmission of the ownership of the ship, or the deletion of the ship from the Cyprus register, if the lay-up period referred to in the certificate, relates to a period before the date of the transfer or transmission or deletion of the ship, unless the lay-up is reported before the transfer or transmission or the deletion and the certificate is produced under a deadline of one month from the date of the concerned action.

*Reduction and
return of
tonnage tax.*

8.—(1) The amount of chargeable and leviabale tonnage tax under the provisions of section 5 of this Law shall be reduced and, provided that it has been paid, it shall be returned in the circumstances laid down in the following provisions of this section, if the remaining pre-requisites of these provisions, are fulfilled.

(2) In relation to ships belonging to registered nautical clubs recognised by the Cyprus Athletic Organisation or to marine training schools, which are used exclusively for the purposes of the club or of the school, the amount of chargeable and leviabale tonnage tax under section 5 shall be reduced by ninety per cent (90%).

2 of 29(I)/95.

(3) (a) (i) In relation to ships of gross tonnage in excess of hundred (100) units, the amount of chargeable and leviabale tonnage tax under section 5, shall be reduced as follows: by thirty per cent (30%), provided the management of the ship in respect of its crewing and technical management, is entrusted in full to a Cyprus shipmanagement company or to a Community shipmanagement company, which has an office in the Republic staffed with a sufficient in number and qualifications personnel for the handling of technical, administrative and accounting matters relating to ships;

4 of 166(I)/2004.

(ii) shipmanagement, in relation to its crewing, means the supply of the whole crew of the ship, by the shipmanagement company, according to the relevant Laws and Regulations in force for the time being:

(iii) shipmanagement, in relation to its technical management means the monitoring of the condition of the hull of the ship and her engines by the shipmanagement company, in order to maintain the standards acceptable by the Republic according to the relevant Laws and Regulations in force for the time being;

(iv) a sufficient in number and qualifications personnel means, in the case of a company managing up to ten ships, at least five persons including one qualified marine engineer and one skilled crew manager, and, in the case of a company managing more than ten ships, at least ten persons including two qualified marine engineers and a skilled crew manager;

(b) the entrusting of the management of the ship to a Cypriot shipmanagement company or to a Community shipmanagement company as above, is proved by the shipmanagement agreement which is concluded between the shipowner or the bareboat charter of the Cyprus ship registered in parallel in a foreign register and the company:

Provided that the company is the same as the one declared on the basis of the International Safety Management Code for the Safety of Ships and Prevention of Pollution (ISM Code) of the International Maritime Organization, which was adopted by the decision of the Council of Ministers dated 20 November 1997.

*Official Gazette.
Suppl. III (I)
31.12.1997.*

(c) the reduction shall be taken into account from the date of deposition of the shipmanagement agreement and shall be valid for as long as the shipmanagement agreement is valid. The person entitled to such a reduction has the burden of proving the validity of the shipmanagement agreement.

(4) (a) Notwithstanding the provisions of sub-section 3 (c), the tonnage tax is paid normally and, the amount which results from the 30% reduction of the tax, is returned upon relevant application by the shipowner or by the bareboat charter, as the case may be, which, with regard to ships registered in the Cyprus register in accordance with section 5 of the Merchant Shipping (Registration of Ships, Sales and Mortgages) Laws, is submitted within one year from the end of the year for which the tax was paid and, with regard to ships registered as above in accordance

*45 of 1963
32 of 1965*

82 of 1968
62 of 1973
102 of 1973
42 of 1979
25 of 1980
14 of 1982
57 of 1986
64 of 1987
28(I) of 1995
37(I) of 1996.

with sections 23C and 23L of the said Laws, within one year from the termination of the parallel registration:

Provided that, in case of deletion or, termination of the parallel registration , the application is submitted within one year as from such deletion or termination.

Provided also that, the above mentioned application is accompanied by a responsible statement of the shipmanagement company that, the shipmanagement agreement was valid during the whole period for which the reduction is claimed, and as the case may be, by any other necessary justification documents.

- (b) As long as there are other outstanding ship's debts towards the Republic, the tonnage tax to be returned under the provisions of this section shall be withheld and used , in whole or partly , as the case may be , towards discharging these debts. Similarly, provided that the shipowner consents, the same procedure will be followed in relation to the discharge of any future debts of the ship regarding tonnage tax.

Calculation of fees and tonnage tax based on the new measurement. 8 of 29(I)/95. Third Schedule.

8A.—(1) From the 18th of July 1994 the payable fees and tonnage tax under this Law shall be calculated based on the new measurement of the ship; in case the shipowner omits to carry out on time the new measurement, the Competent Authority shall be empowered, for the purposes of calculating the chargeable and leviable fees or tax, to carry out a provisional calculation of the ship's tonnage in accordance with the provisions of the Third Schedule attached to this Law, which adopts the "Simplified Tonnage Calculation For Existing Ships Which Do Not Have Their Gross Tonnage Determined in Accordance with the 1969 Tonnage Convention", as contained in Circular No. 653 dated 8th June 1994, which was issued by the Maritime Safety Committee of the International Maritime Organization. Upon publication of this Law in the Official Gazette of the Republic, the Competent Authority has power to impose on the chargeable and leviable fees and tonnage tax under this provisional calculation, an additional 30% surcharge. The amounts paid in accordance with this provisional calculation shall not be reimbursed, even if they are higher than the chargeable and leviable amounts based on a new measurement of the ship to be carried out.

(2) Especially with regard to the chargeable and leviable amount of tonnage tax due for the period between 18th July 1994 and 31st December 1994, the following provisions shall be applicable:

(a) only the following ships will pay tonnage tax calculated on the new measurement:

(i) ships registered in the Register on or after 18th July 1994;

(ii) ships provisionally registered in the Register on 17th July 1994, whose provisional registration or its possible extension expires after that date; and

(iii) ships permanently registered in the Register on 17th July 1994, which until that date have not paid all the chargeable and leviable tonnage tax until 31st December 1994.

(b) Ships permanently registered in the Register on 17th July 1994, which until that date have paid all the chargeable and leviable tonnage tax until 31st December 1994, are exempted from the requirement to pay any difference between the paid tonnage tax and the payable one based on the new measurement. In case however, that the paid tonnage tax is higher than the chargeable and leviable one based on the new measurement, the amount paid in excess is reimbursed.

(3) Ships permanently registered in the Register on 17th July 1994, which have carried out a new measurement by 17th July 1994, and have paid until that date all the chargeable and leviable tonnage tax until 31st December 1994, are exempted from the requirement to pay for the year 1994 any difference between the chargeable and leviable tonnage tax under the previous measurement and the payable one based on the new measurement. In case however, the chargeable and leviable tonnage tax under the previous measurement is higher than the chargeable and leviable one based on the new measurement the payable tonnage tax will be the one chargeable and leviable under the new measurement.

Maritime lien of the Republic. 4 of 63(I)/99.

9. The claims of the Republic for fees, dues, or tonnage taxes chargeable and leviable under the provisions of this Law, constitute a charge on the ship, which are satisfied in preference against the other creditors, but follow in rank the last mortgage upon them.

Power of the Director of the Department of Merchant

10. The Director of the Department of Merchant Shipping may refuse, upon application by the shipowner, to make any act, to issue certificates, to grant permits or exemptions, under the provisions of any existing law in the Republic, until the

Shipping to refuse to proceed with actions.

taxes, fees and dues chargeable and leviable under this Law and claimed by the Republic, are paid.

Documents referring to ships.

11. All the documents, which refer to Cyprus ships and submitted under the provisions of any law existing at the time in the Republic, shall be admissible provided that they are drawn up in a language comprehensible to the competent officer under the law, for their acceptance.

Regulations.

12.—(1) The Council of Ministers has power to make Regulations in order to regulate any matter which under this Law needs or is capable of receiving regulation.

(2) Regulations made under this Law shall be laid before the House of Representatives, which may approve or reject them within sixty days of their laying. If the House of Representatives approves the Regulations or the sixty days period lapses without any action being taken, the Regulations shall be published in the Official Gazette of the Republic as such or as so amended and shall come into force as from such publication.²

Prescription of forms.

13.—(1) The prescription of the forms necessary for the purposes of this Law, shall be vested with the Director of the Department of Merchant Shipping.

5 of 63(I)/99.

(2) For the publication of the forms it is necessary to have the approval of the Competent Authority.

Repeal.

14. By this Law the following are hereby repealed—

*47 of 1963
34 of 1965
70 of 1968
63 of 1973
16 of 1982.*

(a) The Merchant Shipping (Taxing Provisions) Laws of 1963 to 1982; and

*45 of 1963
32 of 1965
82 of 1968
62 of 1973
102 of 1973
42 of 1979
25 of 1980
14 of 1982
57 of 1986
64 of 1987.*

(b) section 82 and the Third Schedule of the Merchant Shipping (Registration of Ships, Sales and Mortgages) Laws of 1963 to 1987.

Entry into force.

15. This Law shall come into force on the 1st July, 1992.

² **Consolidation Note:** It is recalled that the Regulations presently in force, issued under this section are the following : - *The Merchant Shipping (Taxation of Shipmanagement Services) Regulations, 2000 (Gazette No. 3459, Supplement III (I), dated 29.12.2000 ,P.I. 395/2000)*. **For transitory - savings purposes , according to section 65 of new Law 44(I)/2010 , PI. 395/2000 continues to be in force until its full repeal and replacement by a Notification issued under the new legislation ;**

FIRST SCHEDULE *

(Section 3)

	£	€**
A —FEES TO BE PAID ON REGISTRATION, RE-REGISTRATION, TRANSFER OF OWNERSHIP, MORTGAGE ETC., OF SHIPS		
1. Initial registration or permanent registration fees following the expiration of the provisional registration:		
(a) On ships, other than passenger ships:		
(i) On each gross unit not exceeding 5.000 units.....	0,10	0,170860
(ii) On each gross unit exceeding 5.000 units but not exceeding 10.000 units.....	0,08	0,136688
(iii) On each gross unit exceeding 10.000 units.....	0,04	0,068344
(iv) Minimum fee.....	125,00	213,58
(v) Maximum fee.....	3000,00	5125,80
(b) On Passenger ships:		
(i) On each gross unit.....	0,15	0,256290
(ii) Minimum fee.....	250,00	427,15
(c) On ships belonging to registered nautical clubs, recognized by the Cyprus Athletic Organisation or to marine training schools which are used exclusively for the purposes of the club or of the school:		
The fees defined in the preceding sub-paragraphs (a) and (b) shall be reduced by ninety per cent (90%).		
2. Re-registration fees:		
The same fees as those applicable for the initial registration:		
Provided that, where a permanently registered ship is deleted and thereafter re-registered, and the beneficial ownership of the ship remains with the same owner prior to the deletion, the re-registration fees shall be reduced by fifty per cent (50%).		
3. Fees for the transfer or transmission of ships, for registration anew, for the recording of mortgages and the transfer of mortgages:		
(a) On each gross unit not exceeding 10.000 units.....	0,02	0,034172
(b) On each gross unit exceeding 10.000 units.....	0,01	0,017086
(c) Minimum fee.....	30,00	51,26
4. Fees for the transmission of a mortgage.....	50,00	85,43

* Note: First Schedule as totally replaced by section 3 of Amendment Law 73 (I) of 2007.

** Consolidation Note: The introduction of the Euro in the Republic of Cyprus was effected as from the 1st January 2008, by virtue of *The Adoption of the Euro Law of 2007 (Law 33(I) of 2007, as amended)*. As from 1/1/2008, the irrevocably fixed conversion rate at which the Euro is substituted for the Cyprus pound is €1=£0,585274. Therefore, this Schedule provides a dual display (in Cyprus pounds and Euro) of the relevant amounts .

<p>5. Fees to be paid on registration and re-registration of ships of a foreign registry under the status of parallel registration in the Cyprus Register:</p> <p>Payable initial registration fees of Cyprus ships increased by twenty per cent (20%):</p> <p>Provided that, in case a ship of a foreign registry under the status of parallel registration in the Cyprus Registry is deleted and thereafter re-registered, and the chartering is effected for the benefit of the same charterer prior to the deletion, the re-registration fees shall be reduced by fifty per cent (50%).</p> <p>Payable fees and dues are paid in advance at the time the parallel registration is effected, cover all the period for which the status of the parallel registration applies and are not reimbursed even if the status is terminated earlier.</p>		
<p>B —FEES TO BE PAID ON REGISTRATION, TRANSFER OF OWNERSHIP, DELETION AND RECORDING/ SETTLEMENT OF HIRE PURCHASE AND OTHER FEES OF SMALL VESSELS WHICH OPERATE EXCLUSIVELY WITHIN THE TERRITORIAL WATERS OF THE REPUBLIC AND OF HIGH SPEED SMALL VESSELS</p> <p>1. Fees to be paid on initial registration and for the issue of a note of record:</p> <p>(a) On small vessels belonging to registered nautical clubs recognised by the Cyprus Athletic Organisation or to marine training schools used exclusively for the purposes of the club or of the school and of small vessels used exclusively in fishing.....</p> <p>(b) On other small vessels.....</p> <p>2. Fees for transfer of ownership, change of name, registration of hire purchase, settlement of hire purchase.....</p> <p>3. Fees for the re-issue of a note of record.....</p> <p>4. (a) Fees for deletion in case of total loss of vessels..... (b) Fees for issue of a deletion certificate.....</p> <p>5. Issue and renewal of a High Speed Small Vessels Circulation (Navigation) Licence :</p> <p>(a) Of a total length not exceeding 6 metres</p> <p>(b) Of a total length exceeding 6 metres but not exceeding 10 metres, per metre.....</p> <p>(c) Of a total length exceeding 10 metres but not exceeding 15 metres, per metre.....</p> <p>6. Fees for the issue of a duplicate of a High Speed Small Vessels Circulation (Navigation) Licence.....</p> <p>7. (a) Initial or periodical inspection of High Speed Small Vessels</p> <p>In case an inspection of four or more vessels belonging to the same owner is effected on the same day without any discrepancies pending , the amount of £20 (€34,17) shall be payable for each vessel.</p> <p>(b) Occasional inspection of High Speed Small Vessels</p> <p>Category A.....</p> <p>Category B.....</p> <p>The amounts of this paragraph 7 , comprise travelling expenses and any other eventual expenses, provided that they are effected at a place and time determined by the Competent Authority. In all other cases the travelling expenses and other eventual expenses are payable in addition .</p>	<p>£</p>	<p>€</p>

8. High Speed Small Vessels Operator's Licence		
(a) (i) For one year.....	10,00	17,09
(ii) For five years.....	25,00	42,72
(iii) Up to an age not exceeding seventy years.....	50,00	85,43
(b) Fees for the issue of a duplicate of a High Speed Small Vessels Operator's Licence.....	10,00	17,09
9. (a) High Speed Small Vessels Learner's Operator's Licence.....	10,00	17,09
(b) Fees for the issue of a duplicate High Speed Small Vessels Learner's Operator's Licence.....	10,00	17,09
10. Examination fees for the issue of a High Speed Small Vessels Operator's Licence:		
(a) Fees for the examination of an application made for participation in the examinations.....	5,00	8,54
(b) Fees for participation in the examinations.....	40,00	68,34
11. In relation to high speed small vessels belonging to registered nautical clubs recognised by the Cyprus Athletic Organisation which are used exclusively for the purposes of the clubs, the fees specified in paragraph 5 are reduced by ninety per cent (90%).		
12. Issue of a declaration not otherwise provided for.....	8,00	13,67
	£	€
C – MISCELLANEOUS FEES		
1. For inspection of register.....	5,00	8,54
2. For a Transcript of Register, for a certificate of ownership and encumbrances, or for any other certificate relating to the ship, not mentioned in or otherwise provided for.....	15,00	25,63
3. (a) For certified copy of any declaration or document, a copy of which is admissible as evidence by law (for each document).....	5,00	8,54
(b) Especially in relation to mortgages—		
(i) for a certified copy of the mortgage deed.....	10,00	17,09
(ii) for a certified copy of the deed of covenants, per page.....	0,15	0,256290
4. For affixing the official seal and signature to any document not otherwise provided for.....	10,00	17,09
5. For the alteration of the particulars entered in the register, in relation to the tonnage, the dimensions or the engines of the ship.....	50,00	85,43
6. For the examination of an application for the registration of the ship.....	20,00	34,17
7. For the examination of an application for granting permission for the change of the name of the ship.....	20,00	34,17
8. For the examination of an application for transfer of ownership.....	20,00	34,17
9. Approval and change of the name of the ship.....	80,00	136,69
10. Reservation of a specific name to be allocated to a ship for a period beyond one month, for each month.....	5,00	8,54
11. Issue or replacement of a provisional, permanent or parallel certificate of registration.....	10,00	17,09

12. Issue of a declaration not otherwise provided for	10,00	17,09
13. Granting of a carving and marking note	10,00	17,09
14. Issue of a certificate of insurance or other financial security in respect of oil pollution damage in accordance with the International Convention on Civil Liability for Oil Pollution Damage of 1969, which has been ratified by the International Convention on Civil Liability for Oil Pollution Damage of 1969, and of its Protocols of 1976 and 1992 (Ratification) and for Matters Connected Therewith Laws of 1989 to 2005 (Law 63 of 1989 as amended)	30,00	51,26
15. Issue of a certificate of insurance in respect of liability for bunker oil pollution damage, in accordance with the International Convention on Civil Liability for Bunker Oil Pollution Damage of 2001 which has been ratified by the International Convention on Civil Liability for Bunker Oil Pollution of 2001 (Bunkers Convention) (Ratification) and for Matters Connected Therewith Law of 2004 (Law 19(III) of 2004)	30,00	51,26
16. Issue of a certificate of insurance in respect of liability and compensation for pollution damage in connection with the carriage of hazardous and noxious substances by sea, in accordance with the International Convention on Liability and Compensation for Damage in Connection with the Carriage of Hazardous and Noxious Substances by Sea of 1996, which has been ratified by the International Convention on Liability and Compensation for Damage in Connection with the Carriage of Hazardous and Noxious Substances by Sea of 1996 (HNS Convention) (Ratification) and for Matters Connected Therewith Law of 2004 (Law 21(III) of 2004)	30,00	51,26
17. Endorsement of entries and recordings for the bridge log book	10,00	17,09
Endorsement of entries and recordings for the engine log book.....	10,00	17,09
Endorsement of entries and recordings for the radiocommunications log book.....	10,00	17,09
Endorsement of oil record book entries.....	10,00	17,09
Endorsement of books or documents not otherwise provided in this Law.....	20,00	34,17
18. Audit for recognition of classification societies:		
(a) Fees: £ 500,00 (€854,30) per day.		
(b) Additional charges:		
(i) Actual expenses are charged.		
(ii) Travelling time is charged at £ 250,00 (€427,15) per day.		
(iii) Work during the weekend and on public holidays, upon the request of the classification societies, is charged in proportion 1,5 of the above fees (including the travelling time).		
	£	€
D – FEES TO BE PAID ON THE SURVEY AND INSPECTION OF SHIPS ON THE APPLICATION OF THE SHIPOWNER		
1. For the survey of a coastal passenger vessel or small passenger ship and the issue of a safety certificate, including the dry docking survey:		
(a) of a vessel carrying passengers not exceeding 12 in number.....	100,00	170,86
(b) of a vessel carrying passengers exceeding 12 but not exceeding 30 in number.....	125,00	213,58
(c) of a vessel carrying passengers exceeding 30 but not exceeding 50 in number.....	175,00	299,01

(d) of a vessel carrying passengers exceeding 50 but not exceeding 100 in number.....	200,00	341,72
(e) of a vessel carrying passengers exceeding 100 in number.....	250,00	427,15
2. For the survey of a coastal passenger vessel, furnished with a certificate as defined above and for the issue of a certificate for international voyages:		
of a vessel carrying passengers not exceeding 12 in number.....	100,00	170,86
3. For the survey of a small passenger ship, and for the issue of a certificate for international voyages:		
of a ship carrying passengers not exceeding 12 in number.....	250,00	427,15
For each additional survey of a duration up to one (1) hour on board the vessel/ ship, there shall be charged 50% of the above amounts. In excess of one hour, there shall be charged the whole of the above amount.		
4. For the survey for the purpose of issuing to pleasure craft a certificate of seaworthiness, for each visit.....	100,00	170,86
5. For the survey of a fishing vessel and for the issue of a safety certificate (seaworthiness) including the dry docking survey:		
(a) of a vessel not exceeding 24 metres in length.....	70,00	119,60
(b) of a vessel exceeding 24 metres in length.....	100,00	170,86
For each additional survey of duration up to one (1) hour on board the vessel/ ship, there shall be charged 50% of the above amounts. In excess of one hour, there shall be charged the whole of the above amount.		
6. For the marking inspection of the ship , for each visit to the ship:		
(a) of a ship not exceeding 50 gross units.....	30,00	51,26
(b) of a ship exceeding 50 gross units.....	60,00	102,52
The amounts provided in paragraphs 1, 2, 3, 4, 5 and 6 above include the travelling expenses which may arise from the survey/inspection of such vessels in the Republic. For any survey/inspection carried out abroad, the travelling expenses shall be payable additionally, unless the distance from the place of survey does not exceed 30 kilometres.		
7. A survey and inspection for the issue of international certificates:		
(a) For Load lines—		
(i) of ships exceeding 149 but not exceeding 499 gross units.....	400,00	683,44
(ii) of ships exceeding 499 but not exceeding 4.999 gross units.....	600,00	1.025,16
(iii) of ships exceeding 4.999 but not exceeding 49.999 gross units.....	800,00	1.366,88
(iv) of ships exceeding 49.999 gross units.....	1.000,00	1.708,60
(v) for the annual survey and inspection of the load lines, there shall be paid twenty per cent (20%) of the above fees.		
(b) for Safety Construction—		
(i) of ships exceeding 499 but not exceeding 4.999 gross units.....	400,00	683,44
(ii) of ships exceeding 4.999 but not exceeding 49.999 gross units.....	500,00	854,30
(iii) of ships exceeding 49.999 gross units.....	600,00	1.025,16

(iv) for the annual survey and inspection of the ship in order to confirm the safety of her construction, there shall be paid fifty per cent (50%) of the above fees.		
(c) for Safety Equipment—		
(i) of ships exceeding 499 but not exceeding 4.999 gross units.....	400,00	683,44
(ii) of ships exceeding 4.999 but not exceeding 49.999 gross units	500,00	854,30
(iii) of ships exceeding 49.999 gross units	600,00	1.025,16
(iv) for the annual survey and inspection of the ship in order to confirm the safety of her equipment, there shall be paid fifty per cent (50%) of the above fees.		
(d) for Safety radiotelephony/radiotelegraphy.....	150,00	256,29
(e) for Pollution prevention —		
(i) of tankers not exceeding 4.999 gross units.....	300,00	512,58
(ii) of tankers exceeding 4.999 gross units but not exceeding 9.999 gross units.....	400,00	683,44
(iii) of tankers exceeding 9.999 gross units.....	500,00	854,30
(iv) for cargo vessels, there shall be paid fifty per cent (50%) of the above fees.		
(v) for the annual survey and inspection, there shall be paid fifty per cent (50%) of the above fees.		
(f) for fitness for the carriage of chemicals or dangerous cargoes	1.000,00	1.708,60
(g) for passenger ship safety—		
(i) on ships not exceeding 499 gross units.....	250,00	427,15
(ii) on ships exceeding 499 gross units.....	1.000,00	1.708,60
(h) for cargo ship safety of vessels not exceeding 449 gross units.....	100,00	170,86
8. Audit of the Safety Management System (shore based or shipboard) and issue of Document of Compliance or of Safety Management Certificate , respectively :		
(a) Initial and renewal audit :		
Fee: £ 500,00 (€854,30) per diem.		
Indicative table of the time needed for the audit and the issue of a confirmation attestation or for the renewal of a Document of Compliance for corporations:		
<u>Number of persons employed in the corporation</u>	<u>Initial or renewal audit</u>	<u>Annual or intermediate audit</u>
Up to 10 persons	2 days	1 day
11-25 persons	3 days	2 days
26-75 persons	4 days	3 days
75-150 persons	5 days	4 days
more than 150 persons	6 days	5 days
The above is applicable for corporations managing only one type of ship. For every additional type of ship a fifty per cent (50%) increase is applied to the above.		

(b) Audit of the shipboard safety management system and issue , attestation or renewal of Safety Management Certificate:

Type of ship	Initial Audit		Intermediate audit		Renewal Audit	
	£	€	£	€	£	€
Bulk Cargo	550	939,73	500	854,30	550	939,73
Tanker	650	1.110,59	550	939,73	650	1.110,59
Passenger	2.000	3.417,20	1.900	3.246,34	1.900	3.246,34

The above fees concern compensation per man day or part thereof.
 Review of Manuals: £500,00 (€854,30) per man day or part thereof.
 Additional audit: £500,00 (€854,30) per man day or part thereof.

(c) Additional charges

- (i) **Actual** expenses are charged.
- (ii) Travelling time is charged £250,00 (€427,15) per day.
- (iii) Work during the weekend and on public holidays, following shipowners' request is charged in proportion 1,5 of the above fees (including the travelling time).

	£	€
E – FEES TO BE PAID ON THE MEASUREMENT OF THE TONNAGE OF A SHIP		
1. On any ship, other than a passenger ship—		
(a) Not exceeding 24 metres	75,00	128,15
(b) On ships exceeding 24 metres:		
(i) On each gross units up to 1.599 units	0,12	0,205032
(ii) On each gross unit in excess of 1.600 but not exceeding 9.999 units.....	0,06	0,102516
(iii) On each gross unit in excess of 10.000 units and over.....	0,01	0,017086
(iv) Minimum fee.....	150,00	256,29
In case that the measurement is carried out in accordance with the previous International Tonnage Certificate there shall be paid twenty five per cent (25%) of the above fees.		
2. On passenger ships:		
There shall be paid double the fees provided in the preceding subparagraphs (a) and (b) of paragraph 1.		
3. The fees to be paid on the measurement of the tonnage of a ship, shall not be paid in respect of small vessels not exceeding 15 gross units employed solely in fishing or belonging to registered nautical clubs recognised by the Cyprus Athletic Organisation, or to marine training schools and are used exclusively for the purposes of the club or of the school.		

	£	€
F – FEES TO BE PAID IN RELATION TO THE MANNING OF SHIPS AND TO THE ISSUE OF CERTIFICATES OF COMPETENCY		
1. For the issue of a document of safe manning	25,00	42,72
2. For the issue of a Seafarer 's Identification and Sea Service Record Book.....	30,00	51,26
3. For the endorsement of ship's articles	10,00	17,09
4. For the endorsement of a seafarer 's certificate of service.....	Free	Free
5. For the endorsement of a seafarer 's certificate of character.....	Free	Free
6. For the issue, renewal and reissue of a certificate of maritime competency/ certificate of maritime training to:		
(a) Seafarers graduated from Cypriot marine training schools/establishments (certificate of maritime competency/ certificate of maritime training).....	20,00	34,17
(b) Seafarers graduated from foreign marine training schools/establishments (certificate of maritime competency/ certificate of maritime training).....	30,00	51,26
7. For the endorsement of a Certificate of Maritime Competency.....	20,00	34,17
G – FEES TO BE PAID FOR THE APPROVAL OF EXEMPTIONS OR SPECIAL ARRANGEMENTS		
1. For the examination of an application for the granting of exemptions or equivalent arrangements regarding a ship, under the existing legislation at the time.....	100,00	170,86
2. For the issue of a document of safe manning, specifying a special composition for the crew.....	100,00	170,86
3. For the examination of an application for the granting of a special exemption, dispensation to a seaman, in order for him to hold for a limited period of time, a position immediately higher than the one he is entitled to, according to his certificate of competency, under the existing legislation at the time.....	100,00	170,86
4. For the examination of an application for the granting of a transport licence for an increased number of passengers on a passenger ship, either for specified voyages or for a specified period of time.....	250,00	427,15
5. Approval of a time table for rectification of deficiencies.....	100,00	170,86
H – FEES TO BE PAID FOR THE EXAMINATION AND APPROVAL OF STUDIES, PLANS AND MANUALS		
1. For the examination and approval of a Stability Study of cargo ships—		
(a) not exceeding 24 metres	50,00	85,43
(b) exceeding 24 metres:		
(i) not exceeding 499 gross units.....	150,00	256,29
(ii) exceeding 499 gross units but not exceeding 1.599 gross units.....	300,00	512,58

(iii) exceeding 1.599 gross units.....	500,00	854,30
	£	€
In case of submission of studies, which have already been approved by the previous flag, there shall be paid twenty five per cent (25%) of the above fees.		
2. For the examination and approval of a Stability Study of passenger ships—		
(a) Coastal passenger vessels / small passenger ships not exceeding 24 metres.....	100,00	170,86
Provided however, that in case the Stability Studies have been prepared by approved members of the <i>Cyprus Scientific and Technical Chamber (ETEK)</i> , the fees for the examination and approval of the Stability Study are reduced by fifty per cent (50%).		
(b) Coastal passenger vessels exceeding 24 metres.....	200,00	341,72
Provided however, that in case the Stability Studies have been prepared by approved members of the <i>ETEK</i> , the fees for the examination and approval of the Stability Study are reduced by fifty per cent (50%).		
(c) International voyages for the carriage of 12 to 35 passengers.....	600,00	1.025,16
In case of submission of studies which have been prepared by Classification Societies (Recognized Organizations) recognized by the Republic, which studies have already been approved by the previous flag, there shall be paid fifty per cent (50%) of the above fees.		
(d) International voyages for the carriage of 36 passengers and over	2.000,00	3.417,20
In case of submission of studies which have been prepared by Classification Societies (Recognized Organizations) recognized by the Republic, which studies have already been approved by the previous flag, there shall be paid fifty per cent (50%) of the above fees.		
3. For the examination and approval of a ships Loading Manual.....	1.000,00	1.708,60
In case of submission of studies which have been prepared by Classification Societies (Recognized Organizations) recognized by the Republic, which have already been approved by the previous flag, there shall be paid twenty five per cent (25%) of the above fees.		
4. For the examination and approval of ‘Shipboard Oil Pollution Emergency Plans’ as provided by Regulation 26 of Annex I of the International Convention for the Prevention of the Pollution of the Sea from Ships of 1973, which has been ratified by the International Convention for the Prevention of Pollution of the Sea from Ships (Ratification) and for Matters Connected Therewith Laws of 1989 to 2005 —		
(a) For all ships other than tankers	200,00	341,72
(b) For tankers	400,00	683,44
5. For the examination and approval of Studies, Plans and Manuals other than the afore-mentioned: £25 (€42,72) per hour or part of the actual working time and additionally any travelling or other expenses of the Department of Merchant Shipping for this purpose.		
6. For the examination and approval of Fire Plans and Safety Plans		
(i) Cargo/ passenger ships not exceeding 500 gross units.....	150,00	256,29
(ii) Cargo/ passenger ships exceeding 500 gross units.....	200,00	341,72
(iii) Coastal/ small passenger vessels.....	100,00	170,86
7. For the approval of the Muster List of passenger ships.....	150,00	256,29

	£	€
<p>8. Approval for the purpose of issue of a certificate of fitness of submarine pipelines systems for the transfer of oil and other hydrocarbon products.....</p>	100,00	170,86
<p>9. Fees for the overview of the procedure, the review of documents and the issue of a relevant Statement of compliance in accordance with the Condition Assessment Scheme of Ships (CAS) [Resolution 94 (46) of the Marine Environment Protection Committee (MEPC) of the International Maritime Organization (IMO), as amended].</p>		
<p>(a) For the above overview..... Payable upon submission of the completed CAS Survey Planning Questionnaire.</p>	4.000,00	6.834,41
<p>In addition,</p>		
<p>(b) In case a strength analysis with finite elements is deemed necessary, if this is performed by the Department of Merchant Shipping, £ 25,00 (€42,72) per hour of actual working time, and if performed by a private person, £ 25,00 (€42,72) per hour of actual working time, which will be required for the review of such work by the Department.</p>		
<p>(c) In case a survey of the ship is deemed necessary, this shall be charged as provided in Part I of this Schedule.</p>		
<p>(d) In case of non-compliance and re-examination of the study of the Classification Society, there shall be charged the amount of.....</p>	1.000,00	1.708,60
<p>I – DUES TO BE PAID FOR THE SURVEY AND INSPECTION OF SHIPS AND THE PROVISION OF SERVICES</p>	£	€
<p>1. For the survey and inspection of a ship on application by the shipowner, except for the cases provided for in Parts D and E of this Schedule, there shall be paid in addition to the fees chargeable and leviable in each case dues equivalent to £ 25,00 (€42,72) per hour or part of the actual working time, or the waiting time which is not due to a fault of the officer conducting the survey and inspection. There shall also be paid all his travelling expenses. In the cases provided for in Parts D and E of this Schedule, there shall be charged only the fees specified in each case for each visit to the ship.</p> <p>Where it is necessary for an Officer from the Central Offices of the Department of Merchant Shipping or an Officer placed at an office abroad, to travel in another country or in a great distance in the same country, the travelling expenses will also include the wages, the approved allowance for living abroad and any other approved expenses of the Officer, which correspond to the time the Officer spent travelling from his base to the point where he will offer his services. This provision shall not apply for travelling within the Republic.</p>		
<p>2. For the conducting upon application of specialised studies within the competency of the Department of Merchant Shipping, which are not mentioned in this Schedule, and which do not require a visit of an Officer onboard the ship, there shall be paid dues equivalent to £ 25,00 (€42,72) per hour or part of the actual working time and in addition, any travelling expenses and other actual expenses of the Department of Merchant Shipping for this purpose.</p>		
<p>3. For the provision upon application of common services after office hours of the Department of Merchant Shipping, which do not require a visit onboard the ship, there shall be paid dues equivalent to £ 25,00 (€42,72) per hour or part of the actual working time.</p>		
<p>4. Where the implementation of the above requires the sending of an Officer from the Department of Merchant Shipping abroad or the engagement of an Officer already placed abroad, in addition to the dues</p>		

<p>defined in the preceding paragraphs, there shall also be paid allowances for living abroad corresponding to the actual working time of the Officer.</p> <p>5. For the survey and inspection of a Cyprus ship, abroad, following her detention by the Authorities of the Republic or by foreign Authorities, in order to verify that the deficiencies observed have been rectified, the amount of £ 500,00 (€854,30) shall be paid for a period up to three hours of the actual working time, or the waiting time which is not due to a fault of the officer conducting the survey and inspection. For each additional hour the amount of £ 100,00 (€170,86) shall be paid. In addition all his travelling expenses and other expenses shall be paid.</p> <p>6. For the survey and inspection of a Cyprus ship or any other ship, in Cyprus, following her detention by the Authorities of the Republic, in order to verify that the deficiencies observed have been rectified, the amount of £400,00 (€683,44) shall be paid for each visit to the ship. In case the visit is carried out after government working hours this amount shall be increased to £ 600,00 (€1.025,16) for each visit to the ship.</p>		
<p>J. FEES TO BE PAID IN RELATION TO THE AUDIT AND RECOGNITION OF MARINE TRAINING COURSES AND FOR THE AUDIT OF MARITIME TRAINING SCHOOLS - ESTABLISHMENTS:</p> <p>1. For the examination of an application for the recognition of a maritime training school-establishment or marine training course.....</p> <p>2. Initial audit and renewal audits.....</p> <p>3. Audit for the purpose of determination that observed non-conformities have been rectified.....</p> <p>4. Initial audit for the purpose of recognition and periodical audit of the quality management system of a maritime training school-establishment</p> <p>5. Participation in examinations for the acquisition of a Maritime Training Certificate.....</p> <p>In addition to the above fees there shall be charged the amounts set out below:</p> <p>(a) Actual travelling expenses. In case of a visit abroad these shall include the cost of the airline ticket, travelling expenses and the approved allowance for living abroad.</p> <p>(b) Travelling time to work abroad.....</p> <p>(c) Work during the weekend and on public holidays, upon the application of the interested parties is charged in proportion 1.5 of the above fees (including the travelling time).</p> <p>The recognized maritime training schools-establishments which operate in the Republic and provide free training to Cypriot seafarers and to seafarers who are citizens of the European Union and permanent residents of Cyprus are exempted from the payment of the above fees.</p> <p>For the recognition of a new maritime training school- establishment there shall be payable only the fee for the examination of the application, provided the same conditions above apply.</p>	<p>£</p> <p>100,00</p> <p>250,00 per day</p> <p>250,00 per day</p> <p>250,00 per day</p> <p>20,00</p> <p>10,00 per hour</p>	<p>€</p> <p>170,86</p> <p>427,15 per day</p> <p>427,15 per day</p> <p>427,15 per day</p> <p>34,17</p> <p>17,09 per hour</p>

	£	€
K. FEES TO BE PAID FOR AUDITS AND INSPECTIONS WITH RESPECT TO THE INTERNATIONAL CODE FOR THE SECURITY OF SHIPS AND OF PORT FACILITIES (ISPS CODE)		
1. Audit of the Ship Security Plans and issue of the International Ship Security Certificate (ISSC Certificate) :		
(a) Cargo ships:		
(i) Audit of ship's Security assessment.....	500,00	854,30
(ii) Audit of Ship's Security Plan.....	500,00	854,30
(iii) Initial inspection of ship for verification of Ship's Security Plan and issue of the International Ship Security Certificate.....	500,00	854,30
(iv) Inspection of ship for intermediate certification.....	500,00	854,30
(v) Inspection of ship for renewal and issue of certificate.....	500,00	854,30
(vi) Amendments of Ship's Security Plan.....	100,00	170,86
(vii) Additional ship security inspection.....	500,00	854,30
(b) Passenger ships:		
(i) Audit of ship's Security assessment.....	500,00	854,30
(ii) Audit of Ship's Security Plan.....	500,00	854,30
(iii) Initial inspection of ship for verification of Ship's Security Plan and issue of the International Ship Security Certificate.....	2.000,00	3.417,20
(iv) Inspection of ship for intermediate certification.....	2.000,00	3.417,20
(v) Inspection of ship for renewal and issue of certificate.....	2.000,00	3.417,20
(vi) Amendments of Ship's Security Plan.....	100,00	170,86
(vii) Additional ship security inspection.....	500,00	854,30
The above fees concern compensation per man day or part thereof.		
(c) In addition to the above fees there shall be charged the following:		
(i) Actual travelling expenses. In case of a visit abroad these shall include the cost of the airline ticket, travelling expenses and the approved allowance for living abroad.		
(ii) Travelling time is charged at £ 250 (€427,15) per day.		
(iii) Work during the weekend and on public holidays, upon the application of the shipowners is charged in proportion 1.5 of the above fees (including the travelling time).		
2. Issue of Continuous Synopsis Record.....	20,00	34,17
3. Audit of Port Facilities Security Plans and issue of Document of Compliance:		
(i) Audit of Port Facility Security assessment.....	100,00	170,86
(ii) Audit of Port Facility Security Plan.....	100,00	170,86
(iii) Initial inspection of Port Facility for verification of Security Plan and issue of Statement of Compliance of a Port Facility.....	200,00	341,72
(iv) Annual certification of Statement of Compliance of a Port Facility.....	100,00	170,86
(v) Renewal of Statement of Compliance of a Port Facility.....	100,00	170,86
(vi) Amendments/ additions to Port Facility Security Plan.....	100,00	170,86
(vii) Additional Port Facility security inspection.....	100,00	170,86

The above fees concern compensation per man day or part thereof.

SECOND SCHEDULE *

(Section 5)

RATES FOR THE CALCULATION OF THE TONNAGE TAX **

10 of 29(I)/95.

1. On Cyprus ships there shall be charged and levied an annual tonnage tax according to the following table:
 - (a) On ships of gross tonnage up to 1.600 units there shall be charged and levied a tonnage tax of £100 (€ 170,86) and in addition £0,26 (€ 0,444236) for each gross unit.
 - (b) on each additional gross unit in excess of 1.600 units but not exceeding 10.000 units: £0,16 (€ 0,273376).
 - (c) on each additional gross unit in excess of 10.000 units but not exceeding 50.000 units: £0,06 (€ 0,102516).
 - (d) on each additional gross unit in excess of 50.000 units and over : £0,04 (€ 0,068344).

2. The resulting figures calculated in the preceding paragraph shall be multiplied by the corresponding rate, as defined further below:

AGE OF SHIP	RATE
Up to 10 years	0,75
11 up to 20 years	1,00
Over 20 years	1,30

3. On the passenger ships there shall be charged and levied double the tonnage tax corresponding to other ships, under the preceding paragraphs.

4.- (a) On the ships of a foreign registry under the status of parallel registration in the Cyprus Register, tonnage tax shall be charged as in the case of the remaining Cyprus ships, which is paid in advance at the time the parallel registration is effected and covers the whole period for which the status of parallel registration applies and is not reimbursed even if the status is terminated earlier.

10 of 29(I)/95.

(b) On Cyprus ships under the status of parallel registration in a foreign registry, tonnage tax shall be charged as in the case of the remaining Cyprus ships, which is paid in advance at the time the parallel registration is effected and covers the whole period for which the status of parallel registration applies. In case however, the ship is deleted from the Cyprus Register prior to the termination of her status of parallel registration, the fraction of the tonnage tax which is proportional to the period from her deletion and until the termination of the status of the parallel registration is reimbursed upon the shipowner's application.

10 of 29(I)/95.

5. The age of the ship is determined by deducting the year when the keel of the ship was laid from the year of assessment of the tonnage tax.

* Consolidation Note: The Second Schedule was amended by section 10 of Law 29(I) of 1995. By virtue of section 2 of Law 29(I) of 1995, as from the 18th of July 1994, the word "ton" wherever used in the principal law shall be read as "unit".

** Consolidation Note: The introduction of the Euro in the Republic of Cyprus was effected as from the 1st January 2008, by virtue of *The Adoption of the Euro Law of 2007 (Law 33(I) of 2007, as amended)*. As from 1/1/2008, the irrevocably fixed conversion rate at which the Euro is substituted for the Cyprus pound is €1=£0,585274. Therefore, this Schedule provides a dual display (in Cyprus pounds and Euro) of the relevant amounts .

THIRD SCHEDULE³
(Section 8A)

INTERNATIONAL MARITIME ORGANIZATION

MSC/Circular 653

8th June 1994

SIMPLIFIED TONNAGE CALCULATION FOR EXISTING SHIPS
WHICH DO NOT HAVE THEIR GROSS TONNAGE DETERMINED IN
ACCORDANCE WITH THE 1969 TONNAGE CONVENTION

1. The Maritime Safety Committee, at its sixty-third session (16th to 25th May 1994), agreed that provisional gross tonnage (GTp) of ships not holding an International Tonnage Certificate (1969) or a preliminary document replacing, for a short period of time, the International Tonnage Certificate (1969) on or after 18th July 1994, may be calculated by a Contracting Government to the 1969 Tonnage Convention according to the following simplified formula:

$$GTp = VE \times a$$

where:

$$VE = L \times B \times H$$

L = length according to the International Load Line Certificate (1966), in metres *;

B = moulded breadth, in metres* ;

H = height at side from the bottom up to the uppermost complete deck (upper deck), in metres *; and

a = f (VE) to be determined by linear interpolation according to the following table:

VE	a
up to 400	0,58
1.000	0,43
5.000	0,35
10.000	0,34
25.000	0,33
50.000	0,32
100.000	0,31
150.000	0,30
200.000	0,29
250.000 and over	0,28

2. If a net tonnage is required additionally, then a provisional net tonnage (NTp) may be calculated as follows:

³ Consolidation Note: The Third Schedule was added by section 11 of Law 29(I) of 1995.

* According to published registers or statutory documents on board the ship .

$$NTp = 0,6 \times GTp$$

3. The provisional gross tonnage calculated according to the above simplified formula should only be valid for harbour and other dues. It may be used in lieu of the gross tonnage to be shown in an International Tonnage Certificate (1969) or a preliminary document replacing the International Tonnage Certificate (1969) for a short period of time.
4. As the above simplified formula shows good results only for normal cargo ships, special types of ships (e.g. car carriers, passenger ships, etc.) that have large superstructures/erections should be considered individually at the discretion of the Administration.

Consolidated DMS version
January 2008 (revised May 2010)