



REPUBLIC OF CYPRUS

**MINISTRY OF  
COMMUNICATIONS AND WORKS**

Circular No. 4/2011

TEN 12.3.01.36.02

TEN 5.13.09



**DEPARTMENT  
OF MERCHANT SHIPPING  
LEMESOS**

28 January 2011

Owners of Ships under Foreign Flag,  
Charterers, and Ship Managers  
operating in the Republic of Cyprus

Members of the Cyprus Shipping Chamber c/o CSC

Members of the Cyprus Union of Shipowners c/o CUS

**Subject: Cyprus Tonnage Tax System (Law 44(I)/2010): Amendment of period for the Application for Approval of the Option to be taxed under the Tonnage Tax System/Declaration for Taxation / Arrangements for Fiscal Year 2010**

I refer to the above subject and further to my Circular No. 3/2011, I wish to inform you that the period for the owners of foreign ships/ charterers/ ship managers opting to be taxed under the tonnage tax system in 2010 to submit their «Application for Approval of the Option to be taxed under the Cyprus Tonnage Tax System» together with the «Declaration for Taxation» has been deferred to 15<sup>th</sup> February - 15<sup>th</sup> March 2011.

Serghios S. Serghiou  
Director  
Department of Merchant Shipping

- Cc:** - Permanent Secretary, Ministry of Communications and Works  
- Permanent Secretary, Ministry of Finance  
- Permanent Secretary, Ministry of Foreign Affairs  
- Maritime Offices of the Department of Merchant Shipping abroad  
- Diplomatic Missions and Honorary Consular Officers of the Republic  
- Commissioner for State Aid Control  
- Director, Department of Inland Revenue  
- Director General, Cyprus Investment Promotion Agency (CIPA)  
- Cyprus Bar Association  
- Institute of Certified Public Accountants of Cyprus

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