

THE MERCHANT SHIPPING (FEES AND TAXING PROVISIONS) LAW OF 2010
(LAW 44(I) OF 2010)

**The Taxation of Owners of Cyprus Ships (Special Provisions on Collection) Notification
of 2013¹**

(Notification by virtue of sections 4(2), 5(2) and 9(2) of Law 44(I)/2010)

44(I) of 2010. The Acting Director of the Department of Merchant Shipping of the Ministry of Communications and Works, exercising the powers vested upon him under sections 4(2), 5(2) and 9(2) of the Merchant Shipping (Fees and Taxing Provisions) Law of 2010, issues the following Notification:

Short title. **1.** This Notification shall be cited as *the Taxation of Owners of Cyprus Ships (Special Provisions on Collection) Notification of 2013*.

Interpretation. **2.- (1)** In this Notification-
“*Cyprus registry maintenance annual fee*” means the annual fee imposed and payable pursuant to the provisions of section 4(2) of the Law;

“*Law*” means the Merchant Shipping (Fees and Taxing Provisions) Law of 2010;

Official Gazette of the Republic, Supplement III(I): 6.4.2012. (P.I. 137/2012). “*Notification of 2012*” means the Taxation of Owners of Cyprus Ships Notification of 2012;

“*tonnage tax*” means the annual tax imposed on and payable pursuant to the provisions of section 9(1) and 9(2) of the Law.

¹ **Editorial Note:** Published in the Official Gazette of the Republic of Cyprus No. 4643, Supplement III (I) , dated 29.3.2013. This is an “unofficial” 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**.

The authentic and therefore legally binding version, is the Greek version of this Notification.

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(2) Terms contained in this Notification and not otherwise defined herein shall have the meaning attributed to such terms in the Law.

*Date of
payment.*

3. Notwithstanding the provisions of paragraphs 3(2) and 4 of the Notification of 2012, in relation to the date on which the tonnage tax and the Cyprus registry maintenance annual fee are due for payment, and without prejudice to the other provisions of the Notification of 2012, for the fiscal year of 2013 in particular, the tonnage tax and the Cyprus registry maintenance annual fee shall be due for payment on the 15th April 2013.

Issued at Limassol on the 26th March 2013

NICOLAOS L. CHARALAMBOUS
Acting Director
Department of Merchant Shipping

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