

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

The Tonnage Tax (Definition of Community ships) Notification of 2010¹

(Notification by virtue of section 2 of the Law with respect to the term “Community ship”)

44(I) of 2010. The Director of the Department of Merchant Shipping of the Ministry of Communications and Works, exercising the powers vested upon him by section 2 of the Merchant Shipping (Fees and Taxing Provisions) Law of 2010, issues the following Notification with respect to the definition of “Community ship” :

Short title.

1. This Notification shall be cited as the Tonnage Tax (Definition of Community ships) Notification of 2010.

Definition of Community ships.

2. “Community ships” in accordance with the 2004 Community Guidelines on State Aid to Maritime Transport, in force, are those ships registered in the registers, specified in Schedule I of the present Notification.

Schedule I.

¹ Editorial Note : Published in the Official Gazette of the Republic of Cyprus No. 4444, Supplement III (I) , dated 30.7.2010. 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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SCHEDULE I

1. All the **first registers of Member States of the European Union** and the **first registers of the European Economic Area (EEA)/EFTA States** , i.e. **Norway, Iceland and Liechtenstein.**

2. In addition, the following registers, located in Member States of the European Union/ EEA:

- **the Danish International Register of Shipping (DIS);**
- **the German International Shipping Register (ISR);**
- **the Italian International Shipping Register;**
- **the Madeira International Ship Register (MAR);**
- **the Canary Islands Ship Register;**
- **the French International Ship Register (RIF);**
- **the Norwegian International Ship Register (NIS);**
- **the Gibraltar Ship Register.**

3. The following registers are NOT considered registers of Community ships:

- *the Kerguelen Register;*
- *the Dutch Antilles' Register;*
- *the Isle of Man Register;*
- *the Bermuda Register;*
- *the Cayman Islands Register.*

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