



Merchant Shipping Directorate



Transport Malta

## ANNUAL RETURN OF SHIPPING ORGANISATIONS BENEFITTING FROM THE TONNAGE TAX REGIME

### *Merchant Shipping Notice 150*

*Notice to Shipowners, Ship Operators, Managers, Masters,  
Owners' Representatives and Recognised Organisations*

The Directorate wishes to draw the attention of all concerned to the reporting obligations contained in the Merchant Shipping (Taxation and Other Matters Relating to Shipping Organisations) Regulations.

To this effect, those shipping organisations falling within the scope of regulation 4(4) of the said Regulations and approved as such, shall submit an annual declaration to the Commissioner for Revenue, in the form set out in [Annex 1](#) to this Notice. Furthermore, a declaration shall be submitted to this Directorate in the form set out in [Annex 2](#) to this Notice. Both declarations shall be submitted at the same time.

Declarations in terms of Annex 1 of this Notice shall be submitted in electronic format to the Commissioner for Revenue by the applicable deadline. Declarations in terms of Annex 2 shall be submitted to the Directorate by the same deadline in electronic format to [shipreg.tm@transport.gov.mt](mailto:shipreg.tm@transport.gov.mt).

The duty of shipping organisations falling under the scope of the above-mentioned Regulations to ensure that they are in compliance with the applicable requirements of the Regulations, as well as the consequences of failure to comply are clearly stated in the Regulations. It is reminded that any false or inaccurate statement given in the referred Declaration/Form is subject to the applicable penalties laid down by the relevant provisions of the Laws of Malta.

The full text of the Merchant Shipping (Taxation and Other Matters Relating to Shipping Organisations) Regulations may be downloaded from the following link: <http://www.justiceservices.gov.mt/downloaddocument.aspx?app=lom&itemid=9628>.

The Declaration contained in Annex 1 may be downloaded from the following link: <https://www.transport.gov.mt/Annex-1-Declaration-in-lieu-of-a-tax-return.docx-f3823>

The Declaration contained in Annex 2 may be downloaded from the following link: <https://www.transport.gov.mt/Annex-2-TM-Tonnage-Tax-Return.xlsx-f3824>

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Merchant Shipping Directorate  
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