

Deloitte.

Global Aviation & Transport Services

Shipping tax overviews.

Audit. Tax. Consulting. Financial Advisory.



About Deloitte

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The Deloitte Shipping & Ports Group specialises in providing professional services to the water transportation industry and reaches across the whole spectrum – cruise lines, ferries, cargo shipping, ports, and harbour authorities. Our main objectives are to understand the complex environment in which our clients operate and to develop solutions which assist them in resolving issues affecting them and the industry.

Scope of Deloitte's Global Shipping & Ports Group

	Passenger & Freight Transport			
	Aviation	Rail	Road	Water
Transport Services	Airlines	Passenger & Freight Services	Buses, Car Rental, Trucking, Logistics, Postal Services	Cruise Lines, Ferries, Cargo Shipping
Infrastructure Operators	Airports, Ground Handling	Track, Stations & Signal Operators	Road & Highway Operators	Ports
Ancillary Services & Regulatory Authorities	Air Traffic Control, Civil Aviation Authorities	Rail Authorities		Harbour Authorities

Shipping tax overviews

For any country today, a growing shipping sector is an essential transportation medium in a world where prosperity is often tied to international trade. Ships and ports handle 90% of the world's cargo and provide a highly efficient and flexible means of transport for a variety of goods. World maritime trade is at the threshold of a new era. Governments who would like to grow their countries into major shipping centres have put in place new taxation options which could transform the viability of many shipping companies. Special tax benefits and introduction of the tonnage tax regimes have been vital to achieve aggressive growth objectives. By offering advantageous tax regimes and relatively relaxed vessel ownerships, the so-called "flags of convenience" or "open registries" have attracted about half of the world's tonnage.

For example, since the introduction of tonnage tax in the UK, there has been a 250% increase in the UK registered fleet and a doubling of the UK based fleet.

The Deloitte Shipping & Ports Group has conducted a comprehensive study of tax incentives available to shipping companies around the world. The aim of the study is to explain the tax incentives available to shipping companies in a country and to help companies select the most effective tax regime to operate in, around the globe.

There are countries in the world where special tax incentives apply. Some general tax regimes could also be attractive. For example, tax incentives could be in the form of Tonnage Tax in several countries (e.g. Germany, India, Netherlands, USA, etc),

or special tax regimes (e.g. Cyprus, Malta, Singapore, etc). Tonnage tax is the tax levied on the tonnage of shipping companies, as opposed to the normal corporate tax, which is based on the profits earned by them. It is an alternative method of calculating corporation tax on the profits earned by companies which operate ships and elect to join the tonnage tax regime. Tonnage tax companies pay tax based on the net tonnage of the ship operated rather than by reference to the profits earned from such operations.

This document serves as an introduction to the comprehensive study of each country. Detailed tax overviews have been completed for the following countries. For more information on a specific country, please contact the shipping tax practitioners below.

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Argentina



The income earned on the conduct of international traffic, shipping and related activities between Argentina and foreign countries by shipping companies organized outside Argentina and the income earned by foreign ship owners on the time charter or on the round trip/voyage charter of vessels is considered as Argentine-source income and such income is subject to a 3.5% withholding.

Income earned by foreign companies on the rental of containers for transportation of goods within Argentina or from the latter on to foreign countries is considered as Argentine-sourced income and such income is subject to a 7% withholding.

Agents or representatives in Argentina of the aforesaid companies are to be jointly and severally liable for payment of income tax. The abovementioned withholding tax rates may not apply in the case of companies established in third countries with which Argentina has concluded international treaties.

The income earned by shipping companies organised in Argentina is fully subject to payment of income tax in Argentina.

The starting point for assessing taxable income is the profit or loss shown in the financial statements, which is then adjusted by adding up non-deductible expenses and deducting non-taxable or exempt income and/or allowable deductions not accounted for in the accounting records. Treaties to avoid Double Taxation have been signed with several countries.

Australia



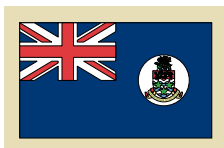
Australia's Double Tax Agreements with other countries often provide non-resident companies with an exemption from Australian tax in relation to fees received for the transport of passengers or goods to or from Australia. This means that such shippers may only be subject to Australian tax on fees received for the transport of passengers or goods between two or more points within Australia. If the shipper has its principal place of business outside Australia, then 5% of the fees are deemed to be taxable income derived by the non-resident in Australia and subject to the current corporate tax rate of 30%. This would result in an effective tax rate of 1.5% for the shipper on the gross income earned from freight activities confined solely to Australia (i.e. 5% deemed taxable income x Australia's current corporate tax rate of 30%). Otherwise, if the shipper has a permanent establishment in Australia, it would be subject to income tax at 30% on the fees received net of allowable deductions.

Belgium



Belgian companies or Belgian branches of foreign companies active in the maritime sector can opt for a special tonnage tax regime, whereby the taxable basis is determined on a lump-sum of the net tonnage of the vessels. In order to apply for the Belgian tonnage tax regime, the company should explicitly file a request with the Belgian tax authorities. Upon approval of the request, the tonnage tax regime will apply for a period of 10 years.

Cayman Islands



Special tonnage tax rules apply to ships registered in the Cayman Islands. The Cayman Islands Government has constructed a regulatory regime that is highly favourable to offshore operations, especially since there is no taxation in Cayman other than stamp duty and import duties.

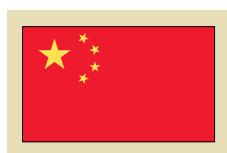
Chile



According to Chilean VAT Law, shipping services except for international shipping and domestic passenger transport are VAT taxable. Shipping companies which transport freight and passengers to and from Chile will be considered exporters for the chartering and for the temporary possession of ships under the Chilean flag, in their commercial transactions to non domiciled persons or entities. The importance of being considered exporter under the Chilean VAT Law lies on fact that exporters are entitled to recover the VAT surcharged on the acquisition of property or services or imports connected to their exports activity. Payments and amounts credited to account made to non domiciled persons or entities for services related to the main line of business of the payer, could be exempt from the Additional Withholding Tax.

Income deriving from services rendered in Chile by foreign non domiciled companies or individuals, in connection with 1) Sea freights, commissions or participation in sea freights to or from Chilean ports, and also services for ships and cargoes in national or foreign ports necessary to execute such transport, and 2) Chartering, sub-chartering, freight, usufruct or any form of assignment of the use or possession of foreign ships, designed or used for coastal traffic trade services, is taxed with the Additional Withholding Tax at a rate of 5% and 20%, respectively.

China



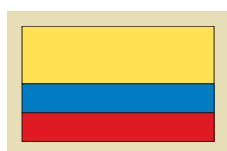
PRC Business tax ("BT"), enterprise income tax ("EIT"), vessel tonnage tax are the major corporate taxes applicable to shipping companies. BT is generally imposed at 3% on the gross transportation revenue received for providing shipping services within Chinese territory, or transporting goods or passengers from the Chinese territory to outside Chinese territory.

A foreign invested shipping company in China is also subject to enterprise income tax on its taxable income in a calendar year. Taxable income is calculated as the excess of revenue over deductible expenses, depreciation and amortization charges and allowable losses brought forward. The standard EIT rate is 33%, which is made up of 30% state tax and 3% local tax. If a foreign-invested company is engaged in energy, transportation and port construction projects or engaged in transportation (not including passenger transportation) with an operating period of more than 10 years, it could be entitled to some preferential income tax incentives.

For a foreign shipping company, according to the treaties to avoid double taxation or ocean shipping agreements entered into by China with other countries, it may be entitled to BT and EIT exemption on its income of international ocean shipping services. Otherwise, a foreign shipping company is subject to BT and EIT at 3% and 1.65% respectively on the gross revenue for international transporting goods, passengers or postal articles from Chinese ports.

Foreign registered vessels when sailing at a Chinese port, Chinese registered vessels leased and used at a Chinese port by foreign companies, vessels used by foreign invested enterprises in China should be subject to vessel tonnage tax based on the net tonnage of vessels used and fixed unit tax rate.

Colombia



The treaties entered into by Colombia with other countries to avoid double taxation have been confined to the area of ocean navigation and air navigation and the treatment of income tax in respect to these economic activities. These treaties have been entered into with Germany, Argentina, Chile, United States of America, Brazil, Italy and Venezuela. Generally, in these agreements the tax power of each one of the signatory countries is limited in respect to the taxable object. So if a shipping company of a certain nationality earns profits from its business, it will only be taxed on its income generated from the business in its country of origin, regardless of the fact that it may perform part of its activity in another country.

Croatia



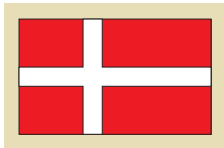
The new Croatian Corporate Tax Act, in force from January 2005, has prescribed that the company registered for and engaged in shipping shall not pay corporate income tax on profit derived from using ships in international navigation. Currently, this rule has not been fully defined and raises certain issues in practical application, i.e. it is still not clear which expenditures would be tax-deductible when using ships in international navigation.

Cyprus



One of the main factors expected to drive forward the shipping industry in Cyprus is the country's favourable tax regime which has been maintained even after the accession to the European Union. Registration fees in Cyprus are low and compare favourably with those in other registries. The current tax regime for shipping companies was introduced in 1963 for the first time and will expire in the year 2020 (unless it is renewed). The regime offers a ship owner (including a bareboat charter) complete tax exemption on all profits and dividends arising from the operation of Cyprus flag ships. No corporation tax is payable on the income of a ship owner of a Cyprus flag ship from the operation of such ships in any shipping activity between Cyprus and ports abroad or between foreign ports. Profits distributed by ship owning companies operating Cyprus flag ships are not considered as "dividends" for special contribution for defence purposes and they are not subject to the 15% special contribution for defence which normally applies. No stamp duty is payable on bills of sale and mortgages on ships and related documents. No capital gains tax is payable on the sale or transfer of a ship or shares in a shipping company. Any income arising from the provision of ship-management services is subject to a special ship management tax calculated at 25% of the tonnage tax rates. Ship managers, at their option, may elect to be taxed under corporation tax at a special tax rate of 4.25%. Dividends distributed out of profits generated from ship-management activities are totally tax exempt and are not subject to the 15% special contribution for defence which normally applies.

Denmark



The tonnage tax regime was introduced in 2000. This special tax rule has introduced a fixed profit tax for sea-going shipping business and sometimes for related businesses. This tax is determined on the basis of net registered tonnage in order to arrive at the taxable profit. The Danish tonnage tax regime provides a low effective tax rate on income of qualifying shipping companies. The tonnage tax regime is an optional regime.

Germany



A German shipping company may opt between the general tax system and the tonnage tax system. This choice is binding for a period of at least ten years. After this period, the shipping company can renew its choice. The German tonnage tax regime provides a low effective tax rate on income of qualifying shipping companies. Taxable profit based on tonnage is calculated on the basis of the amounts per operating day of the vessel under consideration.

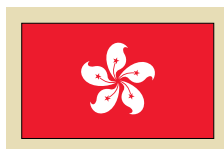
Greece



Tonnage tax in Greece exempts the individual and corporate ship owners of income tax liabilities on the profits derived from operating Greek registered vessels. Shareholders of Greek or foreign ship owning companies are (under conditions) not subject to Greek tax on the dividends/capital gains earned from their participation in these companies.

Greek offices or branches of foreign legal entities (irrespective of their type) that are exclusively engaged in the management, exploitation, chartering, insurance, and brokerage of Greek or foreign vessels above 500 GRT (which are not routed in domestic routes) or in the representation of foreign ship-owning companies, (the so-called "Law 89/67 Offices") are exempted from all taxes, duties, contributions or withholdings imposed either by the Greek State or a third party on the income thereby earned in the course of furtherance of their qualifying activities.

Income received by shareholders or partners from a Holding Company which exclusively holds shares in companies owning vessels with the Greek flag (or with a foreign flag provided that they are registered with NAT for social security purposes) are exempt from any tax, duty, contribution or withholding in Greece. Foreign companies owning vessels not flying the Greek flag whose management is entrusted to a Greek company or a Greek Law 89/67 Office of a foreign company are exempt from any and all taxes in Greece on their shipping profits earned outside Greece. Moreover, the dividends distributed by such companies (either directly or through a mediating holding company) are exempt from income tax at the shareholder level.

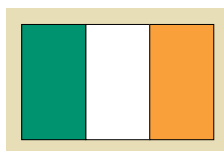
Hong Kong

As an incentive to encourage ship owners to register their ships in Hong Kong, income derived from the international operation of ships registered under the Hong Kong Merchant Shipping (Registration) Ordinance are exempt from profits tax.

India

The Tonnage Tax regime was announced to encourage the domestic ship owners to increase their fleet and expand the country's total tonnage. The important point is that the Tonnage Tax Regime is optional and not mandatory. The lock-in period is 10 years once opted for Tonnage Tax regime.

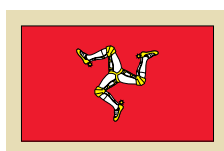
Shipping companies are otherwise taxed at 33% (a surcharge of 10% of Income Tax is levied, if the Taxable Income exceeds Rs. 1 million). There is certain requirement of providing on board training opportunities for the trainee seamen as part of Tonnage Tax liability.

Ireland

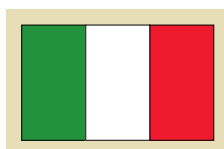
"Tonnage Tax" in Ireland is not a tax but an alternative method by which qualifying shipping companies may calculate their profits for corporation tax purposes. In order for a company to qualify under the tonnage tax regime it must:

- a) Be within the charge to corporation tax;
- b) Operate qualifying ships; and
- c) Carry on the strategic and commercial management of those ships in the State.

If a valid election is made, profits arising from qualifying shipping activities will be calculated using a tonnage method and then subject to a 12.5% rate of corporation tax. The profits are calculated by reference to the tonnage of ships used in a company's shipping trade. The tonnage profits in effect replace the accounting profits for the purposes of calculating the company's tax liability.

Isle of Man

A zero rate of tax was introduced in 2002 on the trading of qualifying companies where they undertake shipping activities. Profits relating to certain specified activities will qualify for the 'zero rate' treatment, although incidental investment income under certain circumstances would also qualify for the zero rate. Income from interest from the bank or building society could qualify as working capital towards shipping activities and hence attracts no tax.

Italy

The Italian legislation has granted to shipping companies some specific tax benefits provided that the vessels are registered in the International Register. The Italian Tonnage Tax regime is applicable for ten fiscal years from the period of election. After this period the shipping company can renew its choice. Taxable income arising from use of the ships is 80% to 100% tax exempt from Corporate income tax and fully tax exempt for Regional income tax. Capital gains realised from the sale of ships registered for at least three years can benefit of the same tax exemption regime.

Korea (Republic of)

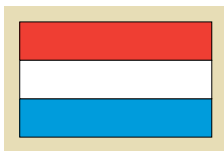
The tonnage tax regime in Korea has to be opted for by a company and the choice is valid for five years. This special tax rule has introduced a 'fixed profit' tax for sea-going shipping business and sometimes for related businesses which is determined on the basis of net registered tonnage in order to arrive at the taxable profit.

Latvia



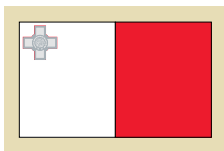
A Latvian shipping company may choose the tonnage tax system for ten years. The tonnage tax system is a corporate income tax, which is calculated and paid by the tonnage taxpayer on the basis of a ship's net tonnage. The fixed profit tax is determined on the basis of net registered tonnage in order to arrive at the taxable profit. The income upon which the tonnage tax is imposed shall be calculated by summing up the calculated income for each ship utilized for activities associated with tonnage tax.

Luxembourg



A Luxembourg-based shipping company is taxable as any other Luxembourg-based company along with a specific exemption from Municipal Business Tax. In addition, shipping companies can benefit from common Luxembourg tax rules and more specifically, reinvestment reserve and capital expenditure tax credit.

Malta



Malta offers a regime with complete tax exemption to ship owners, charterers and financiers of Maltese ships of over 1,000 net tons. These ships qualify as 'exempted ships'. The use of English as an official language in all legislation, very competitive vessel registration charges, and Malta's recent accession to the European Union has placed Malta in the top five ship registers globally. The ship owning or operating company is exempt from income tax on any gains or profits derived from the ownership or operation of these ships. No income tax is payable on dividends paid by the company to the shareholders. No succession or any other duties are payable on the transfer of shares of the owning company. No stamp duty or any other duties are payable in respect of any instruments involving the sale, transfer or assignment of shares in the owning company or the allotment of any newly issued shares or on the registration of an exempted ship. There is no tax on interest payable by the ship owning company to non-residents in respect of any loan raised or any debt due for the purpose of acquiring or operating a ship.

Mexico



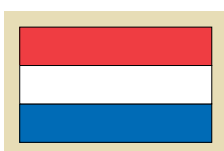
The Mexican tax system does not provide for particular tax regimes applicable to shipping companies. These companies are subject to the same Mexican corporate taxes as any other company. However some benefits applicable to the industry include income and asset tax exemption for shipping companies. Also, in terms of owned vessels, the value that is used for calculating asset tax is usually 20% of the total value of the asset. Shipping companies in Mexico that use maritime diesel are also allowed to credit the corresponding excise tax against other taxes, such as income tax, asset tax, value added tax and income tax withholdings.

Monaco



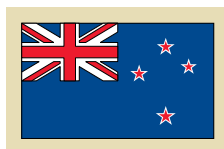
There is no tonnage tax in Monaco. Monaco welcomes shipping companies whatever the nationality of the ship owners. Most of shipping companies are established as service provider entities and, as such, are subject to a low level of taxation. International shipping activities carried out by foreign shipping companies, including leasing, chartering and transportation, are exempted from corporate income tax in Monaco, if the same exemption is granted to Monaco shipping companies. Benefits made by Monaco shipping companies in the countries which have granted such reciprocal exemption, shall be included in the basis of the corporate income tax due in Monaco.

Netherlands



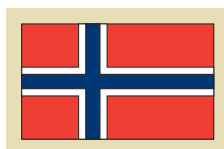
The tonnage tax regime was introduced in the Netherlands in 1996. A Dutch shipping company may opt between the "ordinary" tax system and the tonnage tax system. This choice is valid for ten years. After this period, the shipping company can renew its choice. The Dutch tonnage tax regime provides a low effective tax rate on income of qualifying shipping companies. Shipping companies must apply for the tonnage tax regime and qualifying companies are required to receive permission from Dutch Tax Authorities to use the regime. The tonnage tax regime has a special tax rule that has introduced a fixed profit tax for sea-going shipping business. This tax is determined on the basis of net registered tonnage in order to arrive at the taxable profit. Recently (2006) the tonnage tax system is opened and relaxed for commercial managers, ship managers, timecharterers. Also dredger companies could, under circumstances, use tonnage tax.

New Zealand



New Zealand has special tax benefits available for shipping companies. Income derived from shipping cargo or passengers outside New Zealand by a shipping operator resident in any of the following countries is specifically exempted from New Zealand tax: Barbados; Bermuda; Brazil; Chile; Greece; Hong Kong; Israel; Liberia; Netherlands Antilles; New Caledonia; Panama; Papua New Guinea; Poland; Tonga; and Vanuatu. For shipping operators resident in other countries, 5% of the amount payable for the carriage of goods from New Zealand is treated as taxable income, with no deduction allowable in relation to that income.

Norway



A Norwegian company may opt between the ordinary tax system and the tonnage tax regime. If a company adopts the Norwegian tonnage tax regime, there is no restriction in how long the company can choose to stay within the regime. The company can resign from the regime whenever it wants to, but there might be a tax for leaving the regime. A withdrawal from the system will always occur from 1 January. Under the Norwegian tonnage tax regime there will be no tax on the income from the shipping activity as long as the company is within the regime. Financial income under the regime will be taxed with 28%. There will also be a tonnage tax.

Portugal



Portuguese shipping companies benefit from CIT taxation on a 30% basis regarding profits exclusively associated to the shipping activity and from a Stamp Tax ("ST") exemption on external financing operation with regard to ships, containers and other ship equipment acquisition, hired by shipping companies, regardless the fact the hiring is made through national financial institutions.

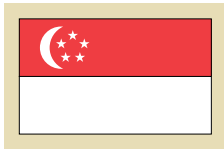
On the other hand, according to article 13 of the Portuguese CIT code, the profits made by non resident shipping companies, with regard to the shipping activity, are exempted from CIT, as long as a reciprocal and equivalent exemption is granted to resident shipping companies and the reciprocity under analysis is acknowledged by the Minister of Finance, under an administrative rule published in the Official Journal.

Qualifying shipping companies licensed to operate in the Madeira Free Trade Zone ("MFTZ") are eligible for exemption from CIT until December 31, 2011, with respect to profits from their off-shore operations.

The present regime of tax benefits allows the incorporation of new entities within the ambit of Madeira's IBC up until 2006, granting significantly reduced corporate tax rates of 2% in 2005 and 2006 and 3% from 2007 to 2011. However, in order to qualify for the tax reductions, companies licensed to operate within Madeira's IBC have to comply with pre-established requirements as detailed in our overview.

A ST exemption on documents, books, papers, contracts, operations, acts and products foreseen in the ST Code General Table is granted under the special regime applicable to MFTZ, as well a Municipal Property Tax exemption with respect to buildings or parts of buildings directly used for the shipping company's purposes. Finally, we note that the wages of the crew of vessels registered in Madeira's International Shipping Register are also exempt from income taxes.

Singapore



Income derived by a company is generally taxable in Singapore at the corporate income tax rate of 20% where such income is sourced in Singapore or is received in Singapore from outside Singapore. However, special tax benefits apply to shipping companies. Generally, income of a shipping enterprise derived from the carriage (other than within the limits of port of Singapore) of passengers, mails, livestock or goods by sea-going Singapore registered ships, or shipped in Singapore by foreign ships (other than transshipment income), is exempt from tax.

A shipping company that is tax-resident in Singapore can also apply for the Approved International Shipping Enterprise (AISE) Scheme which provides for the exemption of income derived from the operation/charter of the shipping company's fleet of foreign ships. This incentive also applies to approved ship leasing companies that lease and subsequently charter out ships on a bareboat basis. Time and bareboat charter fees derived by a non-resident are generally subject to a reduced final withholding tax rate. Charter fees made by an AISE to a non-resident for the charter of a foreign ship are however exempted from withholding tax.

There is also no imposition of withholding tax in respect of container leasing fees paid. In order to attract more ships to be registered in Singapore, automatic withholding tax exemption on interest payable on offshore loans taken to acquire a group of Singapore-registered ships is offered. Furthermore, for a period of 5 years from the financial year ended 2004, gains from disposal of vessels owned by an AISE are also exempt from Singapore income tax. This exemption is also available to non-AISE shipping enterprises but only limited to the sale of Singapore-registered ships.

South Africa



There are currently no tax incentives for shipping companies in South Africa, but the government plans to introduce these in 2006.

Spain



Since 2002, the Corporate Income Tax Law has included special rules for shipping companies that operate their own or leased vessels, in relation to the activity of navigation on the high seas; with the particular feature that the income arising from this activity is not determined using the direct assessment system (income less expenses) but the objective assessment system. The tax base of shipping companies applying for the objective assessment system is determined by applying a special scale to each vessel's net register tonnage.

Turkey



The tonnage tax system is not applied in Turkey. Shipping corporations are taxed at two stages, at the first stage the income is subject to 30% corporation tax. If no profit is distributed this is the effective tax rate. Dividend withholding tax shall be applied only if dividends are distributed and the standard withholding tax rate on dividends is 10%. Gains derived by operating activities of vessels and turn over of vessels are exempt from corporation tax and withholding tax. However, if a shipping company has any gains derived from activities other than operation of vessels these gains are taxable depending on general taxation system.

United Arab Emirates



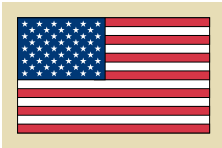
There is currently no tonnage tax system or any other taxes on the operations of shipping companies in the UAE.

United Kingdom



A UK shipping company may opt between the “ordinary” corporation tax regime and the tonnage tax regime. An election to enter the tonnage tax regime has a duration of 10 years. Tonnage tax is an alternative method of calculating corporation tax on the profits earned by companies which operate ships and elect to join the tonnage tax regime. Tonnage tax companies pay tax based on the net tonnage of the ship operated rather than by reference to the profits earned from such operations. In this way, the UK tonnage tax regime provides a low effective rate of tax on shipping profits of qualifying shipping companies. It offers shipping companies greater certainty, simplicity and commercial flexibility.

United States of America



A corporation engaged in shipping operations is subject to the generally applicable U.S. corporate tax system or, in some cases, it may elect into a new system that was recently instituted, the “tonnage tax regime.” The tonnage tax regime excludes certain income from shipping activities from the generally applicable U.S. Federal corporate tax, and imposes in lieu thereof a flat “tonnage tax. Corporations may elect to use the tonnage tax regime, as opposed to being subject to the general U.S. Federal corporate income tax rules, if the corporation owns U.S. flag vessels.

To be eligible to make the election to use the tonnage tax regime, a corporation must be the “operator” of one or more “qualifying vessels”: partially or fully self-propelled U.S. flag vessels of at least 10,000 deadweight tons that are used exclusively in “United States foreign trade” during the election period. The tonnage tax is computed by multiplying the top corporate tax rate (currently at 35%) by the corporation’s “notional shipping income” from each qualifying vessel. Income attributable to activity that is subject to the tonnage tax is not subject to any other U.S. Federal income tax. Losses, deductions and credits related to qualifying shipping activities are disallowed, including interest expense in the ratio that the fair market value of the taxpayer’s qualifying vessels bears to the fair market value of its total assets.

Venezuela



In the case of international transport of merchandise (cargo) and passengers, between Venezuela and other countries, the Venezuelan Income Tax Law mandates that 10% of half of the profits obtained within a fiscal year, by freight or ticket, shall be considered as territorial income, and thus, taxed in Venezuela. Regarding profits obtained by a shipping company, incorporated and domiciled overseas or incorporated overseas and domiciled in Venezuela, the Venezuelan Income Tax Law mandates that the taxable basis shall be represented by 10% of the gross income.

Shipping tax overviews

No overviews have been produced for these countries as they do not have any special tax incentives:

- Bermuda
- Bosnia & Herzegovina
- Egypt
- Estonia
- Israel
- Lithuania
- Philippines
- Switzerland
- Ukraine

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