

## Registration fees and tonnage tax

A.i The fee on registration and the annual fee for all ships shall be as follows:

Ship	Fee on registration	Annual	
		Basic fee	Tonnage Tax
<b>(i) Ships less than 24 metres length overall</b>			
a. Fishing vessels of category A, B and C	€ 70	€ 25	€ 36
b. Commercial Yachts	€ 115	€ 150	€ 175
c. Pleasure Yachts less than 50 gross tonnage	€ 115	€ 25	€ 175
<b>All other ships less than 24 metres length overall</b>			
d. Less than 50 gross tonnage	€ 115	€ 25	€ 200
e. of 50 gross tonnage or more		€ 150	
<b>Ships of 24 metres length overall or more:</b>			
(ii) Pleasure yachts	25 cents per net tonnage subject to minimum of € 187.50	€ 255	40 cents per net tonnage subject to minimum of € 400
(iii) Commercial yachts which do not fall under category (iv)	Rates as appear in section B	€ 625 for year of registration	Rates as appear in section B
		€ 1095 thereafter	
(iv) Non-propelled barges, bareboat charter registered in a foreign registry, laid up or under construction excluding ships in category (ii)	Rates as appear in section B subject to reduction as appear in section C	€ 150	Rates as appear in section B subject to reduction as appear in section C
(v) Commercial vessels and fishing vessels less than 2500 gross tonnage, and do not fall under categories (ii), (iii) and (iv) above		€ 255	
<b>(vi) All other ships of 24 metres length overall or more and do not fall under categories (ii), (iii), (iv) and (v) above</b>			
Ships less than 300 gross tonnage	Rates as appear in section B subject to reduction as appear in section C	€ 370 for year of registration	Rates as appear in section B subject to reduction or increase as appear in section C
Ships of 300 gross tonnage or more		€ 840 thereafter	
		€ 625 for year of registration	
		€ 1095 thereafter	

A.ii. Subject to the provisions of article 7(4) of this Act, when there is a change in the particulars or category of a registered ship and the new applicable fee payable on registration or annually is higher than that already payable, the provisions of article 19(7) of this Act in respect of laid up vessels shall apply *mutatis mutandis*.



B. The rates per net tonnage payable on registration and annual tonnage tax when referred to in section A:

Ship of Net Tonnage (NT)		Fee on Registration	Annual Tonnage Tax
Exceeding	Not Exceeding		
0	2,500	€ 625	€ 1000
2,500	8,000	€ 625 plus 25 cents for every NT in excess of 2,500 NT	€ 1,000 plus 40 cents for every NT in excess of 2,500 NT
8,000	10,000	€ 2,000 plus 7 cents for every NT in excess of 8,000 NT	€ 3,200 plus 19 cents for every NT in excess of 8,000 NT
10,000	15,000	€ 2,140 plus 7 cents for every NT in excess of 10,000 NT	€ 3,580 plus 14 cents for every NT in excess of 10,000 NT
15,000	20,000	€ 2,490 plus 7 cents for every NT in excess of 15,000 NT	€ 4,280 plus 12 cents for every NT in excess of 15,000 NT
20,000	30,000	€ 2,840 plus 7 cents for every NT in excess of 20,000 NT	€ 4,880 plus 9 cents for every NT in excess of 20,000 NT
30,000	50,000	€ 3,540 plus 7 cents for every NT in excess of 30,000 NT	€ 5,780 plus 7 cents for every NT in excess of 30,000 NT
Exceeding 50,000		€ 4,940 plus 7 cents for every NT in excess of 50,000 NT	€ 7,180 plus 5 cents for every NT in excess of 50,000 NT



C. Reduction or increase on the rates per net tonnage on registration and annual tonnage tax, when referred to in section A:

Age of Ship		Reduction on Fee on Registration %	Reduction or Increase on Annual Tonnage Tax %	
Exceeding	Not Exceeding			
Years				
0	5	50	- 30	
5	10	25	- 15	
10	15	-	-	
15	20	-	+ 5	
20	25	-	+ 10	Subject to minimum increase of €1,500
25	30	-	+ 25	
Equal to or exceeding 30		-	+ 50	

D. Registration fees for any one year paid after the anniversary of registration for that year shall be increased by ten per cent.

Pre-registration inspections are subject to a charge provided for in Merchant Shipping Notice 90.

The unit of currency is the Euro.

