



Merchant Shipping Directorate



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

### *Merchant Shipping Notice 150 Rev.1*

*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.

Those shipping organizations falling within the scope of regulation 4 of the said Regulations, shall submit an annual declaration to the Commissioner for Revenue, in the form set out in [Annex 1](#) to this Notice and in the form set out in [Annex 2](#) to this notice to the Registrar General.

Declarations in terms of Annex 1 of this Notice shall be signed by a Director of the shipping organisation falling within the scope of the Regulations and 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 Directorate also wishes to inform all concerned that in line with the approval of the Commissioner for Revenue in Malta, Merchant Shipping Organisations shall be able to sign and submit the Annex 1 based on financial results of the shipping organisation that have been audited in any jurisdiction to a standard similar to that accepted in Malta, either as a standalone entity or as part of a consolidated group of companies.

Shipping organisations are also reminded of their duty 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 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: <https://legislation.mt/eli/sl/234.43/eng/pdf> .

The Declaration contained in Annex 1 may be downloaded from the following link: <https://www.transport.gov.mt/Shipping-tax-declaration-Final230612.docx-f8793>

The Annual Return contained in Annex 2 may be downloaded from the following link: <https://www.transport.gov.mt/Annex-2-TM-Tonnage-Tax-Return.xlsx-f5893>

These amendments shall be effective from 1 July 2023 for Year of Assessment 2020.

Merchant Shipping Directorate

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Merchant Shipping Directorate  
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Transport Malta is the Authority for Transport in Malta set up by Act XV of 2009