*PART III.13.E*

*Supplementary Information Sheet on aid for maritime transport*

*It is recommended that this supplementary information sheet is completed, in addition to the “General information” form in Part I, for the notification of any measure covered by the Authority´s guidelines on State aid to maritime transport*[[1]](#footnote-1)*(“the Guidelines”).*

1. *Information on the type of scheme*

 Does the scheme constitute or include:

 (a) [ ]  Tonnage Tax

 (b) [ ]  a reduction in social contributions

 (c) [ ]  a reduction in local taxes

 (d) [ ]  a reduction in registration fees

 (e) [ ]  aids for training

 (f) [ ]  aids for transferring lorries from roads to sea ways

 (g) [ ]  a public service contract or award procedure thereof

 (h) [ ]  aids of social character

 (i) [ ]  other, please describe:

 Click here to enter text.

2. *Information on eligibility*

 For categories (a) (b) (c) (d) (e) (f) under point 1, please reply to 2.2 to 2.7:

 2.1. What are the eligibility criteria for companies?

 Click here to enter text.

 2.2. What are the eligibility criteria for boats? In particular, is there an obligation in relation to the flag? What are the flag-related obligations for the fleet of companies entering tonnage taxation scheme after 31 March 2004? Do flag-related obligations apply to the entire fleet of the beneficiary company or only owned fleet and fleet chartered in on bare-boat terms?

 Click here to enter text.

 2.3. What are the eligibility conditions for the fleet chartered out on bare-boat terms?

 Click here to enter text.

 2.4. What are the eligibility conditions for time- or voyage-chartered fleet?

 Click here to enter text.

 2.5. Where appropriate, what are the eligibility criteria for seafarers?

 Click here to enter text.

 2.6. Describe the list of eligible activities. In particular, does the regime concern:

|  |  |
| --- | --- |
| [ ]  tug activities? | [ ]  dredging activities? |

 More generally, are shipping activities other than maritime transport of goods and passengers covered by the aid scheme?

 Click here to enter text.

 2.7. What are the ring-fence measures to avoid spill-over into other activities of the same company?

 Click here to enter text.

 For category (g) under point 1:

 2.8. What are the public services obligations, the method for calculating the compensations, the different offers submitted in the tender and the reasons for the choice of the designated company?

 Click here to enter text.

 For category (h) under point 1:

 2.9. What are the routes concerned, the populations of users concerned and the conditions attached to the award of individual grants?

 Click here to enter text.

3. *Information on aid intensity*

 3.1. What mechanisms are in place to ensure the respect of the aid ceiling specified in Chapter 11 of the Guidelines? How are the relevant records kept?

 Click here to enter text.

 For category (a) under point 1, please reply to 3.2 to 3.7:

 3.2. What are the rates used to calculate the taxable income per 100 NT?

 Up to 1000 NT… Click here to enter text.

 Between 1001 and 10000 NT…Click here to enter text.

 Between 10001 and 20000 NT…Click here to enter text.

 More than 20001 NT… Click here to enter text.

 3.3. Are companies obliged to set up separate accounts when operating both eligible and non-eligible activities?

 Click here to enter text.

 3.4. What treatment is applied to groups of companies and intra-group transactions?

 Click here to enter text.

 3.5. To what extent are the revenues from ancillary activities covered by tonnage tax scheme?

 Click here to enter text.

 3.6. Are there special taxation rules for ships entering tonnage taxation in a situation when their market value exceeds their tax value?

 Click here to enter text.

 3.7. Is the normal tax level under EFTA States' general tax rules applied to remuneration of directors and shareholders of the shipping companies?

 Click here to enter text.

 For categories (b) (c) and (d) under point 1, please reply to 3.8 to 3.10:

 3.8. What is the aid intensity in terms of percentage of the social/fiscal contributions or of the tax or fees that the seafarer or the shipowner should have normally been subject to?

 Click here to enter text.

 3.9. Or to what level in absolute terms have the contributions, fees or taxes referred to in point 3.8 been limited?

 Click here to enter text.

 3.10. In case of dredgers and tugboats, is the aid strictly limited to maritime transport part of activities?

 Click here to enter text.

 3.11. For category (e) under point 1: What is the aid intensity in terms of the cost of the training or the salary of the trainee?

 Click here to enter text.

 3.12. For category (f) under point 1: What is the amount of aid per tonne kilometre transferred?

 Click here to enter text.

 3.13. For category (h) under point 1: What is the amount of individual grants?

 Click here to enter text.

1. The Authority´s Guidelines on State aid to maritime transport, as adopted by Decision No 62/04/COL, published in OJ L 240, 13.9.2007, p. 9 and EEA Supplement No 43 on the same date. [↑](#footnote-ref-1)