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(पोत परिवहन विभाग)

अधिसूचना

नई दिल्ली, 30 दिसम्बर, 2004

का.आ. 1436(अ).— आयकर अधिनियम, 1961 की धारा 115 फ प (वी यू) के अनुसरण में, केन्द्रीय सरकार, आयकर अधिनियम, 1961 के अध्याय- XII -छ (जी) के अनुसार टनभार कर-प्रणाली अपनाना चुनने वाली नौवहन कम्पनियों द्वारा प्रशिक्षण सुलभ करवाए जाने के बारे में, एतद्द्वारा 01 जनवरी, 2005 से प्रभावी निम्नलिखित मार्गदर्शी सिद्धान्त अधिसूचित करती है :-

1. टनभार कर चुनने वाली कम्पनी सभी जहाज़ों पर अथवा अपने किसी भी अर्हकारी जहाज़ पर प्रशिक्षणार्थी अधिकारी रखेगी और यह सुनिश्चित करेगी कि किसी वित्तीय वर्ष में प्रशिक्षण से संबंधित कार्य के कुल दिन, न्यूनतम प्रशिक्षण से संबंधित अपेक्षा पूरी करने की दृष्टि से आवश्यक प्रशिक्षण के कार्य के दिनों से कम नहीं हों ।

स्पष्टीकरण :

इन मार्गदर्शी सिद्धान्तों के प्रयोजन से,

(क) प्रशिक्षणार्थी अधिकारी का अभिप्राय, नौवहन-महानिदेशक द्वारा प्रकाशित समुद्री-शिक्षण और प्रशिक्षण-आकलन के बारे में नियम - पुस्तक में विनिर्दिष्ट अथवा नौवहन-महानिदेशक द्वारा समय-समय पर निर्धारित मार्गदर्शी सिद्धान्तों के अनुसार समुद्र में चल रहे जहाज़ पर कार्य करना आरंभ करने की दृष्टि से अपेक्षित अर्हताएँ रखने वाला व्यक्ति है ।

(ख) न्यास का अभिप्राय, भारतीय राष्ट्रीय पोत-स्वामी-संघ के परामर्श से, नौवहन-महानिदेशालय द्वारा स्थापित समुद्री प्रशिक्षण न्यास है ।

(ग) किसी वित्तीय वर्ष में न्यूनतम प्रशिक्षण से संबंधित आवश्यकता निम्नानुसार होगी :

(1) टनभार-कर चुनने वाली कम्पनी के अपने ही जहाज अथवा चार्टर किए गए जहाज (स्पेस अथवा स्लॉट चार्टरों को छोड़कर) के मामले में प्रशिक्षण से संबंधित कार्य के दिनों की संख्या, किसी वित्तीय वर्ष में टनभार-कर चुनने वाली कम्पनी द्वारा ऐसे जहाज चलाए जाने के दिनों को (1) न्यूनतम सुरक्षा-जन-प्रबंध-दस्तावेज़ के अनुसार अथवा उसके यथानुपात में प्रत्येक दस (10) अनुपूरक के संबंध में एक (1) प्रशिक्षणार्थी अधिकारी के आधार पर, अपेक्षित प्रशिक्षणार्थी अधिकारियों की संख्या से गुणा करने पर आने वाली संख्या के बराबर होगी;

(2) स्पेस चार्टरों अथवा स्लॉट चार्टरों के मामले में, कार्य के दिनों की संख्या, टनभार-कर चुनने वाली कम्पनी के स्लॉट / स्पेस चार्टरों के निवल टनभार में निवल टनभार गुणनखंड (फैक्टर) का भाग देकर और उससे आने वाली संख्या को टनभार चुनने वाली कम्पनी द्वारा वित्तीय वर्ष के दौरान जहाज़ों को चलाए जाने के दिनों की संख्या से गुणा करके एवं खण्ड 15 के अनुसार उस वित्त वर्ष से ठीक पहले के वित्तीय वर्ष में रही, आगे लायी गयी कमी को शामिल करके परिकलित की जाएगी ।

स्पष्टीकरण 1 : इस खण्ड के प्रयोजन से, स्लॉट/स्पेस चार्टरों का निवल टनभार, आयकर अधिनियम 1961 की धारा 115 फ छ (वी जी) के बारे में स्पष्टीकरण के संबंध में राजपत्र में जारी अधिसूचना के अनुसार यथा परिकलित निवल टनभार होगा ।

स्पष्टीकरण 2 : निवल टनभार गुणनखण्ड (फैक्टर), नौवहन-महानिदेशालय द्वारा, वाणिज्यिक-पोत-परिवहन-अधिनियम, 1958 के अनुसार पंजीकृत सभी अर्हकारी जहाज़ों का प्रत्येक वित्तीय वर्ष का, पहले के वित्तीय वर्ष की समाप्ति पर कुल निवल टनभार के रूप में परिकलित, अधिसूचित किया गया गुणनखण्ड (फैक्टर) होगा, जिसमें पहले के वित्तीय वर्ष की समाप्ति पर ऐसे जहाज़ों की कुल संख्या का भाग दिया जाएगा और उसे नौवहन-महानिदेशक द्वारा प्रत्येक वित्त वर्ष के आरंभ होने के 60 दिनों के भीतर अधिसूचित किया जाएगा ।

(घ) " भारतीय राष्ट्रीय पोत-स्वामी-संघ " का अभिप्राय, कंपनी अधिनियिम, 1956 की धारा 25 के अनुसार पंजीकृत भारतीय पोत स्वामी संघ है ।

(ड़) " वित्तीय वर्ष " का अभिप्राय, 01 अप्रैल से 31 मार्च तक की अवधि से है ।

2. टनभार कर चुनने वाली कम्पनी समुद्र में चल रहे सभी जहाज़ों अथवा अपने किसी अर्हकारी जहाज़ पर अपने निजी संसाधनों से, अथवा उपर्युक्त न्यास द्वारा रखे जा रहे रोस्टर में प्रशिक्षणार्थी

अधिकारी के रूप में पैनल में रखे गए प्रशिक्षणार्थी अधिकारियों में से, प्रशिक्षणार्थी अधिकारी भर्ती करेगी और समुद्री -शिक्षण और प्रशिक्षण-आकलन के बारे में नियम-पुस्तक एवं/ अथवा नौवहन-महानिदेशक द्वारा समय-समय पर निर्धारित प्रशिक्षण से संबंधित मार्गदर्शी सिद्धान्तों के अनुसार प्रशिक्षणार्थी अधिकारियों को प्रशिक्षण सुलभ करवाएगी ।

3. समुद्र में चल रहे जहाज़ पर ऐसे सभी प्रशिक्षणार्थी, न्यूनतम सुरक्षा-जन-प्रबंध-दस्तावेज़ के अनुसार काम पर रखे गए अधिकारियों के अतिरिक्त होंगे । समुद्र में चल रहे किसी अर्हकारी जहाज़ पर किसी भी प्रशिक्षणार्थी अधिकारी का, नौवहन -महानिदेशक द्वारा निर्धारित न्यूनतम सुरक्षा-जन-प्रबंध-दस्तावेज़ से संबंधित अपेक्षाएँ निश्चित करने के प्रयोजन से शुमार नहीं किया जाएगा ।

4. ऐसे प्रशिक्षणार्थी अधिकारी द्वारा भुगतान किए जाने योग्य प्रशिक्षण-शुल्क और ऐसे प्रशिक्षणार्थी अधिकारी तथा टनभार-कर चुनने वाली कम्पनी द्वारा उपर्युक्त न्यास को भुगतान किए जाने योग्य प्रशासनिक लागत तथा टनभार-कर चुनने वाली कम्पनी द्वारा प्रशिक्षणार्थी अधिकारी को भुगतान किए जाने योग्य वृत्तिका की धनराशि, नौवहन-महानिदेशक द्वारा समय-समय पर निर्धारित की जाएगी ।

5. खण्ड (4) के अनुसार, किसी प्रशिक्षणार्थी अधिकारी द्वारा उपर्युक्त न्यास को भुगतान किए जाने योग्य छः(6) माह का प्रशिक्षण-शुल्क अग्रिम रूप से दिया जाएगा और किसी प्रशिक्षणार्थी द्वारा भुगतान किया जाने वाला ऐसा शुल्क तथा प्रशासनिक प्रभार, टनभार-कर चुनने वाली कम्पनी द्वारा उपर्युक्त न्यास के नाम से लिया जाएगा और उसे तुरंत उपर्युक्त न्यास के पास जमा करवा दिया जाएगा । टनभार-कर चुनने वाली कम्पनी की, उपर्युक्त धनराशि मिलने के देर से देर सात (7) दिनों के भीतर उपर्युक्त धनराशि को उपर्युक्त न्यास के पास जमा करवा देने तथा उसका रेकॉर्ड रखने की ज़िम्मेदारी होगी ।

6. उपर्युक्त न्यास की निधि, नौवहन-महानिदेशक द्वारा क़ायम किए जाने वाले टनभार - कर -प्रकोष्ठ (सैल) से संबंधित प्रशासनिक व्यय वहन करने तथा भारतीय नाविक अधिकारियों के प्रशिक्षण और नियोजन के संवर्धन तथा खण्ड 10 के अनुसार शुल्क की वापसी का भुगतान करने हेतु प्रयुक्त की जा सकेगी ।

7. किसी प्रशिक्षणार्थी अधिकारी को प्रशिक्षण सुलभ करवाया जाना, ऐसा प्रशिक्षण पूर्ण हो जाने अथवा समाप्त हो जाने पर, ऐसे प्रशिक्षणार्थी अधिकारी को नौकरी दे दिए जाने की गारंटी के रूप में नहीं माना जाएगा ।

8. किसी प्रशिक्षणार्थी अधिकारी द्वारा प्रशिक्षण लेना पूर्ण कर लिए जाने पर, उसके द्वारा टनभार-कर चुनने वाली कम्पनी द्वारा यथा अपेक्षित अधिकतम एक वर्ष की अवधि तक टनभार-कर चुनने वाली कम्पनी में कार्य किया जाना अपेक्षित होगा। प्रशिक्षणार्थी अधिकारी द्वारा यह दायित्व पूरा नहीं कर लिए जाने तक वह विश्व में किसी भी अन्य नौवहन कम्पनी में कार्य करने का पात्र नहीं होगा और उसे प्रशिक्षण हेतु स्वीकार किए जाने से पहले टनभार-कर चुनने वाली कम्पनी के पक्ष में इस आशय का वचनबंध-पत्र प्रस्तुत करना होगा, परन्तु, यदि टनभार-कर चुनने वाली कम्पनी ने उसके द्वारा प्रशिक्षण पूरा कर लिए जाने के एक माह के भीतर उसे नौकरी नहीं दी तो यह शर्त लागू नहीं होगी।

9. जिस मामले में कोई प्रशिक्षणार्थी अधिकारी, टनभार-कर चुनने वाली किसी कम्पनी में अपना प्रशिक्षण पूर्ण कर लेने पर, उस कम्पनी में अवकाश की अवधि को घटाकर, कम से कम तीन वर्ष की अवधि तक लगातार कार्यरत रहे तो उस मामले में वह ऐसी तीन वर्ष की अवधि पूर्ण कर लेने पर अपने द्वारा उपर्युक्त न्यास को भुगतान किए गए शुल्क की वापसी का दावा करने का हकदार होगा और उपर्युक्त न्यास द्वारा ऐसे शुल्क का भुगतान करके ऐसे दावे का निबटारा कर दिया जाएगा, बशर्ते कि ऐसा दावा तीन वर्ष की अवधि पूर्ण कर लिए जाने के छः माह के भीतर कर दिया जाए और टनभार-कर चुनने वाली कम्पनी से उस आशय का उपयुक्त प्रमाण-पत्र प्रस्तुत कर दिया जाए।

10. यदि संबंधित टनभार-कर चुनने वाली कम्पनी द्वारा प्रशिक्षणार्थी अधिकारी को निरन्तर तीन क्रमिक वर्षों तक कोई नौकरी नहीं दी जाए तो प्रशिक्षणार्थी अधिकारी अपने द्वारा भुगतान किए गए शुल्क की वापसी की माँग करने का हकदार होगा, बशर्ते कि ऐसा दावा उस तारीख से छः माह के भीतर कर दिया जाए, जिस तारीख को नौकरी या अविच्छिन्न नौकरी नहीं दी गई हो।

11. निम्नलिखित अवधियाँ उस अवधि के रूप में मानी जाएँगी जिसके दौरान टनभार-कर चुनने वाली कम्पनी द्वारा प्रशिक्षण प्रदान किया गया -

(i) वह अवधि, जब टनभार-कर चुनने वाली किसी कम्पनी की, एक प्रशिक्षणार्थी अधिकारी या अधिक प्रशिक्षणार्थी अधिकारियों की अपेक्षाएँ, उपर्युक्त न्यास द्वारा रखे जा रहे रोस्टर में दर्ज अधिकारियों की अनुपलब्धता के कारण, उपर्युक्त न्यास द्वारा इस बारे में लिखित रूप से किसी अनुरोध

की पावती भेजे जाने की तारीख से ऐसे अनुरोध के उत्तर-स्वरूप प्रशिक्षणार्थियों की उपलब्धता की तारीख तक पूरी नहीं हो पाएँ ।

(ii) वह अवधि, जब कोई प्रशिक्षणार्थी अधिकारी, समुद्र में चल रहे किसी अर्हकारी जहाज़ में प्रशिक्षण के लिए रिपोर्ट करने में विलम्ब हो जाने के कारण अथवा टनभार-कर चुनने वाली कम्पनी के नियंत्रण से परे, किसी भी अन्य कारण से विलम्ब हो जाने पर अनुपस्थित हो, जबकि ऐसे विलम्ब के बारे में संबंधित कम्पनी द्वारा नौवहन-महानिदेशक को सूचित कर दिया गया हो ।

(iii) जिस मामले में प्रशिक्षण के अनुसूचित कार्यक्रम के अनुसार पूर्ण हो जाने के सिवाय, किसी अन्य कारण से प्रशिक्षण समाप्त कर दिया जाए तो उस मामले में प्रशिक्षण समाप्त कर दिए जाने की तारीख से भारत में आने वाले अगले पत्तन पर किसी दूसरे प्रशिक्षणार्थी अधिकारी को प्रतिनियुक्त किए जाने की तारीख के बीच की अवधि, बशर्ते कि टनभार-कर चुनने वाली संबंधित कम्पनी ने ऐसा प्रशिक्षण समाप्त किए जाने के 30 दिन के भीतर उसके बारे में नौवहन-महानिदेशक को सूचित कर दिया हो ।

12. (i) टनभार-कर चुनने वाली कम्पनी, प्रशिक्षण आरंभ किए जाने के 30 दिन के भीतर नौवहन-महानिदेशक को प्रत्येक प्रशिक्षणार्थी अधिकारी के संबंध में प्रशिक्षण की अनुसूचित अवधि और उस अर्हकारी जहाज / उन अर्हकारी जहाज़ों के बारे में सूचित कर देगी, जिस/जिन पर उसे रखा जाएगा और वह उपर्युक्त के संबंध में हुआ कोई बदलाव, 15 दिन के भीतर नौवहन-महानिदेशक को सूचित कर देगी ।

(ii) टनभार-कर चुनने वाली कम्पनी, प्रशिक्षण पूर्ण हो जाने की तारीख से 30 दिन के भीतर नौवहन-महानिदेशक को प्रशिक्षण की वास्तविक अवधि और उस अर्हकारी जहाज /उन अर्हकारी जहाजों के बारे में सूचित कर देगी, जिस/जिन पर प्रत्येक प्रशिक्षणार्थी अधिकारी को तैनात किया गया था ।

13. टनभार-कर चुनने वाली कम्पनी, वित्तीय वर्ष समाप्त होने के 45 दिन के भीतर, निम्नलिखित विवरण प्रस्तुत करते हुए नौवहन-महानिदेशक को एक वार्षिक विवरणी प्रस्तुत करेगी -

(क) खण्ड (1) के बारे में स्पष्टीकरण (ग) के अनुसार, वित्तीय वर्ष विशेष से संबंधित प्रशिक्षण से जुड़ी अपनी न्यूनतम अपेक्षा का परिकलन ;

(ख) उस अवधि का ब्यौरा जिसके दौरान वास्तव में प्रशिक्षण सुलभ करवाया गया और उसके साथ प्रत्येक प्रशिक्षणार्थी अधिकारी के संबंध में प्रशिक्षण से संबधित कार्य के दिनों से संबंधित जानकारी का सारांश ;

(ग) वह अवधि, जिसे खण्ड 11 के अनुसार उस अवधि के रूप में माना गया जिसके दौरान प्रशिक्षण सुलभ करवाया गया;

(घ) प्रशिक्षण से जुड़ी अपनी न्यूनतम अपेक्षा पूरी करने में रही कमी यदि कोई हो; और

(ङ.) खण्ड 15 (i) के अनुसार, अनुवर्ती वित्तीय वर्ष में आगे लायी जाने वाली कमी यदि कोई हो;

(च) वह कमी जिसके संबंध में खण्ड 15 (ii)/ खण्ड 16 के अनुसार भुगतान किया जाना हो ।

14. (i) जिस मामले में नौवहन-महानिदेशक खण्ड 13 के अनुसार वार्षिक विवरणी में प्रस्तुत ब्यौरे से संतुष्ट नहीं हों तो वह उस मामले में टनभार-कर चुनने वाली कम्पनी से यह अपेक्षा करते हुए उसे एक नोटिस देंगे कि वह उसमें विनिर्दिष्ट किसी ब्यौरे को ऐसे समय के भीतर प्रस्तुत कर दे जो 30 दिन से कम नहीं हो और 60 दिन से अधिक नहीं हो तथा वह टनभार-कर चुनने वाली ऐसी कम्पनी को उसकी सुनवाई किए जाने का एक अवसर देंगे ।

फिर भी, इस बारे में नौवहन-महानिदेशालय को कम्पनियों द्वारा गलत रिपोर्ट भेजे जाने पर नौवहन-महानिदेशालय को ऐसी कम्पनियों द्वारा भेजी गई ऐसी विवरणियों के मामले को फिर से देखने और उसकी फिर से छान-बीन करने और वह आवश्यक कार्रवाई करने का अधिकार होगा, जो उचित समझी जाए ।

(ii) टनभार-कर चुनने वाली कम्पनी द्वारा प्रस्तुत साक्ष्य के बारे में सुनवाई करने और उसके द्वारा प्रस्तुत विवरण पर विचार करने के बाद, नौवहन-महानिदेशक टनभार-कर चुनने वाली कम्पनी द्वारा प्रशिक्षण से जुड़ी अपेक्षाओं का निर्वाह किए जाने की जाँच-पड़ताल करेंगे और यह दर्शाते हुए एक प्रमाण-पत्र जारी करेंगे कि संबंधित वित्तीय वर्ष के संबंध में टनभार-कर चुनने वाली कम्पनी द्वारा प्रशिक्षण से संबंधित अपेक्षाओं का निर्वाह किया गया है या नहीं तथा प्रशिक्षण से संबंधित अपेक्षाओं का निर्वाह नहीं किए जाने की स्थिति में वह उपर्युक्त प्रमाण-पत्र में प्रशिक्षण से संबंधित न्यूनतम अपेक्षा का निर्वाह किए जाने में रही अनुवर्ती वित्तीय वर्ष में आगे ले जायी जाने वाली कमी के दिनों की संख्या और ऐसी कमी के दिनों की संख्या दर्शाएंगे जिनके संबंध में खण्ड 15/16 के अनुसार अतिरिक्त भुगतान किया जाना होगा।

15. (i) टनभार-कर चुनने वाली किसी कम्पनी द्वारा किसी वित्तीय वर्ष में प्रशिक्षण से संबंधित न्यूनतम अपेक्षा का निर्वाह किए जाने में, न्यूनतम अपेक्षा के 25 प्रतिशत तक रही किसी कमी के मामले में ऐसी कमी के दिनों की संख्या अनुवर्ती वित्तीय वर्ष में आगे ले जायी जाएगी ।

(ii) टनभार-कर चुनने वाली किसी कम्पनी द्वारा किसी वित्तीय वर्ष में प्रशिक्षण से संबंधित न्यूनतम अपेक्षा का निर्वाह किए जाने में न्यूनतम अपेक्षा के 25 प्रतिशत से अधिक रही कमी के मामले में वह टनभार-कर चुनने वाली कम्पनी, उपर्युक्त न्यास को उस प्रशिक्षण-शुल्क की धनराशि की 15 गुणी धनराशि का भुगतान करेगी जो उपर्युक्त न्यास को प्रशिक्षण से संबंधित दायित्व के निर्वाह में कोई भी कमी नहीं रहने पर प्रशिक्षणार्थी अधिकारियों से मिलती ।

(iii) टनभार-कर चुनने वाली कम्पनी, उप-नियम (ii) के अनुसार, उपर्युक्त आदेश मिलने की तारीख से 30 दिन की अवधि समाप्त होने के बाद के ठीक अगले दिन से शुरू होने वाली और ऐसे दंड का भुगतान किए जाने के दिन समाप्त होने वाली अवधि में, प्रत्येक माह अथवा उपर्युक्त अवधि में शामिल माह के हिस्से के संबंध में एक प्रतिशत की दर पर साधारण ब्याज का भुगतान करने की दायी होगी ।

स्पष्टीकरण - इन मार्गदर्शी सिद्धान्तों के प्रयोजन से, प्रशिक्षण से संबंधित न्यूनतम अपेक्षा का निर्वाह किए जाने में पहले के किन्हीं वित्तीय वर्षों से आगे लायी गयी कमी पर प्रशिक्षण से संबंधित न्यूनतम अपेक्षा के 25 प्रतिशत का परिकलन करने की दृष्टि से विचार नहीं किया जाएगा ।

16. टनभार-कर चुनने वाली किसी कम्पनी द्वारा अपने ही जलयानों की किसी किस्म विशेष अथवा अपने व्यापार के पैटर्न के कारण, प्रशिक्षण से संबंधित अपेक्षा का निर्वाह नहीं किए जा सकने की स्थिति में ऐसी टनभार-कर कम्पनी को उपर्युक्त न्यास को इस अधिसूचना के अनुसार, अपने दायित्व का निर्वाह नहीं किए जा पाने के फलस्वरूप, प्रशिक्षण शुल्क की उस धनराशि की 10 गुणी धनराशि का भुगतान करना होगा जो उपर्युक्त न्यास को प्रशिक्षणार्थी अधिकारियों से, उन्हें प्रशिक्षण के लिए स्वीकार कर लिए जाने की स्थिति में प्रशासनिक लागत से संबंधित धनराशि के अतिरिक्त, मिली होती ।

17. इन मार्गदर्शी सिद्धान्तों के अनुसार, प्रशिक्षण से संबंधित अपेक्षाएँ 01.01.2005 से लागू होंगी । यह अपेक्षा, इस वित्तीय वर्ष की शेष रही अवधि की आनुपातिक (यथानुपाती) होगी । यदि किसी नौवहन कम्पनी ने प्रशिक्षणार्थियों को प्रशिक्षण सुलभ करवाने के लिए पहले ही स्वीकार कर लिया हो तो ऐसे प्रशिक्षणार्थी अधिकारियों के प्रशिक्षण का, 01.01.2005 के बाद आगे जारी रखा जाना इन मार्गदर्शी सिद्धान्तों के अनुसार अनुपालन के रूप में माना जाए, बशर्ते कि 01.01.2005 से भुगतान किए जाने योग्य प्रशासनिक प्रभार का प्रशिक्षणार्थी अधिकारियों और टनभार-कर चुनने वाली कम्पनी द्वारा 31.01.2005 को या उससे पहले भुगतान कर दिया जाए ।

18. नौवहन-महानिदेशक, टनभार -कर चुनने वाली कम्पनी को कम से कम 10 दिन का लिखित नोटिस देने के बाद, यह सत्यापित करने की दृष्टि से टनभार-कर चुनने वाली ऐसी कम्पनी के अभिलेखों की जाँच-पड़ताल कर सकते हैं कि उसके द्वारा वार्षिक विवरणी में दी गई जानकारी सही है या नहीं । टनभार-कर चुनने वाली कम्पनी अपने अभिलेखों और प्रलेखन की जाँच-पड़ताल किए जा सकने और उसे सुकर बनाए जाने की दृष्टि से उपयुक्त प्रणाली की व्यवस्था करेगी ।

टिप्पणी: नौवहन - महानिदेशक, विभिन्न प्रपत्रों और टनभार-कर चुनने वाली कम्पनियों द्वारा प्रशिक्षण से जुड़ी न्यूनतम अपेक्षाओं का निर्वाह किए जाने की व्यवस्था विनिर्दिष्ट करने सहित अन्य संबंधित पहलुओं के बारे में आगे अलग से और परिपत्र/अनुदेश अधिसूचित करेंगे ।

[फा. सं. एस डी-11018/12/2002-एम डी]

सुशील कुमार, संयुक्त सचिव

MINISTRY OF SHIPPING, ROAD TRANSPORT AND HIGHWAYS

(Department of Shipping)

NOTIFICATION

New Delhi, the 30th December, 2004

S.O. 1436(E).—In pursuance of Section 115VU of the Income Tax Act, 1961, the Central Government hereby notifies the following guidelines effective from 1st January, 2005 for providing training by Shipping Companies opting for Tonnage Tax scheme under Chapter XII-G of the Income Tax Act, 1961.

1. A tonnage tax company shall have trainee officers on board all or any of its Qualifying Ships and shall ensure that the aggregate of training man-days on all Qualifying Ships in a financial year is not less than the minimum training requirement.

Explanation:

For the purposes of these Guidelines,

(a) A 'trainee officer' means a person possessing the requisite qualifications specified under the Manual on Maritime Education & Training Assessment (META) published by the Director General of Shipping and / or as per guidelines prescribed by the Director General of Shipping, from time to time, to be a "trainee officer" to join on board a ship.

(b) The "Trust" means The 'Maritime Training Trust' settled by the Directorate General of Shipping in consultation with INSA.

(c) The 'minimum training requirement' for a financial year shall be:

(1) in case of ship owned or chartered-in by the tonnage tax company , (other than space or slot charters), the number of man-days shall be equivalent to the number of days for which such ships are operated by the tonnage tax company during the financial year multiplied by number of trainee officers required on such ships based on one (1) trainee officer for every ten (10) complement as per the Minimum Safe Manning Document or pro rata thereof:

(2) in case of space charters or slot charters, the number of man-days to be calculated by dividing the Net Tonnage of slot/space charters of the tonnage tax company by the Net Tonnage Factor and multiplying the result by number of days for which such ships are operated by the tonnage tax company during the financial year and shall include any shortfall of the immediately preceding financial year brought forward in accordance with clause 15.

Explanation 1: For the purpose of this clause, the Net Tonnage of slot/space charters shall be Net Tonnage as calculated under the notification issued in the official gazette vide Explanation to section 115 VG of the Income Tax Act, 1961.

Explanation 2: The 'Net Tonnage Factor' shall be the factor notified by the Director General of Shipping for each financial year calculated as the aggregate Net Tonnage of all qualifying ships registered under the Merchant Shipping Act, 1958 at the end of the preceding financial year divided by the total number of such ships at the end of the preceding financial year and shall be notified by the Director General of Shipping within 60 days from the beginning of each financial year.

(d) "Indian National Shipowners' Association" means the association of Indian ship-owners registered under section 25 of the Companies Act, 1956.

(e) 'Financial year' means the period beginning on April 1 and ending on March 31.

2. A tonnage tax company shall recruit trainee officers on board all or any of its qualifying ships from their own resources or from persons empanelled in the roster maintained by the Trust as a trainee-officer and shall provide the training in accordance with the Manual on Maritime Education & Training Assessment (META) and/ or as per training guidelines prescribed by the Director General of Shipping, from time to time.

3. All such trainee officers on board shall be in addition to the minimum safe manning document. Any trainee officer on the board of a Qualifying Ship shall not be taken into account for the purpose of determining the minimum safe-manning requirements prescribed by the Director General of Shipping.

4. The amount of training fees payable by such trainee-officer and the administrative cost payable by the trainee officer and the tonnage tax company to the Trust and stipend payable by the tonnage tax company to the trainee-officer shall be prescribed by the Director General of Shipping, from time to time.

5. The training fees payable by a trainee-officer to the Trust under clause (4) shall be paid in advance for six (6) months and such fees, together with administrative charges paid by a trainee-officer, shall be collected by the tonnage tax company in the name of the Trust and forthwith deposited with the Trust. It will be the responsibility of the tonnage tax company to so deposit the amount with the Trust not later than seven (7) working days from the receipt thereof and maintain the records for the same.

6. The Trust funds may be used for meeting all the administrative expenses relating to the Tonnage Tax cell to be created by the Director General of Shipping and for the promotion of training and employment of Indian seafaring officers and for payment towards refund of fees in accordance with clause 10.

7. The provision of training to a trainee-officer shall not be considered as guarantee of employment to such trainee-officer on completion or cessation of such training.

8. On completion of training by a trainee-officer, he shall be required to work with the tonnage tax company for such period, not exceeding one year, as may be required by the tonnage tax company. Until he completes this obligation, the trainee officer shall not be entitled to work with any other shipping company in the world and an undertaking to this effect shall be furnished by the trainee officer in favour of the Tonnage Tax company before being accepted for training, provided that this condition would not apply if the tonnage tax company does not offer him a job within a month of completion of training.

9. Where a trainee-officer on completion of training with a tonnage tax company, works with that tonnage tax company for a consecutive period of at least three years (subject to deducting leave periods), he shall be entitled to claim a refund of fees paid by him to the Trust on completion of such period of three years and such claim would be paid and settled by the Trust provided such claim is made within six months of the completion of the period of three years and on production of an appropriate certificate to that effect from the tonnage tax company.

10. If the trainee officer is not offered an employment for three consecutive years by the concerned tonnage tax company, the trainee officer is entitled to seek refund of the fees paid, provided such claim is made within six months of the date on which the employment or continued employment is not offered.

11. The following periods shall be deemed as the period during which training is imparted by the tonnage tax company -

(i) The period, when the requirements of a tonnage tax company for one or more trainee officers are not met due to non-availability of officers registered in the roster maintained by the Trust, starting from the date of acknowledgement by the Trust of a request in writing till the date of availability of trainee-officers in response to such request.

(ii) The period for which a trainee officer is absent on the board of a Qualifying Ship due to delay in reporting by the trainee-officer or a delay for any reason beyond the control of the tonnage tax company, where such delay has been intimated by the company to the Director General of Shipping.

(iii)Where the training is terminated due to any reason other than the scheduled completion of the training, the period between such termination and deputation of another trainee officer at the next port of call in India provided the tonnage tax company has given notice to the Director General of Shipping within 30 days of such termination.

12. (i) The tonnage tax company shall intimate the Director General of Shipping about the scheduled period of training in respect of each of the trainee officers and the Qualifying Ship(s) on which he would be deployed, within 30 days of the start of training and any change therein, within fifteen (15) days.

(ii) The tonnage tax company shall intimate the Director General of Shipping about the actual period of training as well as the Qualifying Ship(s) on which each trainee officer was deployed within 30 days of the date of completion of training.

13. The tonnage tax company shall furnish an annual return to the Director General of Shipping within 45 days of the end of the financial year, providing the following details –

(a) The calculation of its minimum training requirement for the financial year in accordance with Explanation (c) to clause (1);

(b) The period for which it has actually imparted training supported by a summary of the man-days of training with respect of each of the trainee officer;

(c) The period for which it is deemed as imparting the training under clause 11;

(d) The shortfall, if any, in meeting its minimum training requirement; and

(e) The shortfall to be carried-forward, if any, under clause 15(i) to the subsequent financial year.

(f) The shortfall for which payment has to be made under clause15(ii)/clause 16

14. (i) Where the Director General of Shipping is not satisfied with the details submitted in the annual return in accordance with clause 13, he shall serve on the tonnage tax company a notice requiring it to produce within such time, not being less than 30 days and not being more than 60 days, any particulars specified therein and shall provide an opportunity of hearing to the tonnage tax company.

However, in case of any mis-reporting by companies on this account Directorate General of Shipping shall have the right to reopen and reinvestigate the case and take necessary action as deemed fit.

(ii) After hearing such evidence and after taking into account such particulars as the tonnage tax company may produce, the Director General of Shipping shall determine the compliance by the tonnage tax company of the training requirements and shall issue a certificate stating whether or not the tonnage tax company has complied with the training requirements in respect of the relevant financial year and in case of non-compliance, specifying the number of days of shortfall in meeting the minimum training requirement to be carried forward to the subsequent financial year and the number of days of shortfall in relation to which additional payment may be payable in accordance with clause (15)/clause (16).

15 (i). In case of a shortfall in meeting the minimum training requirement by a tonnage tax company for any financial year is upto twenty five percent of the minimum requirement, the number of days of such shortfall shall be carried-forward to the subsequent financial year.

(ii) In case of a shortfall in meeting the minimum training requirement by a tonnage tax company exceeding twenty-five percent of the minimum training requirement for any financial year, the tonnage tax company shall pay to the Trust 15 times the training fees that the Trust would have received from trainee officers, if there was no shortfall in lieu of the obligation for training.

(iii) The tonnage tax company shall be liable to pay simple interest at one percent for every month or part of a month comprised in the period commencing from the day immediately following the expiry of 30 days from the date of receipt of the order under sub-rule (ii) and ending with the day on which such penalty payment is made.

Explanation- For the purpose of these Guidelines, any shortfall in meeting the minimum training requirement brought forward from any preceding financial years shall not be considered for calculating twenty-five percent of the minimum training requirement.

16. In the event that the tonnage tax company is not in a position to meet any training requirement by virtue of the type of vessels it owns or its trading pattern, such tonnage tax company shall pay Ten (10) times such training fees that the Trust would

have received from trainee officers, if they had been accepted for training, in addition to the administrative cost to the Trust in lieu of their obligation hereunder. The Directorate General of Shipping shall on the merit of each case grant exemption to the Tonnage Tax Company on not being able to meet the minimum training requirement and opt to pay fees as provided hereunder, in lieu of training.

17. Training requirements under these guidelines shall be applicable from 01-01-2005. The requirement would be proportional to the balance period of the financial year. If any shipping company has already accepted trainees, the continuance of such trainee officers, after 01-01-2005, may be accepted as a compliance under these guidelines, provided that the administrative charges and fees payable from 01-01-2005 is paid by the trainee officers and the tonnage tax company on or before 31-01-2005.

18. The Director-General of Shipping after giving notice in writing of not less than ten days to the tonnage tax company, can examine the records of such tonnage tax company to verify that the information given in relation to the annual return is correct. The tonnage tax company shall make provision for a suitable system to enable and to facilitate the checking of its records and documentation.

Note: The Director General of Shipping will notify the further circular/instructions on other relating aspects including various forms and describing the system for administering the minimum training requirements by tonnage tax companies separately.

[F. No. SD-11018/12/2002-MD]

SUSHEEL KUMAR, Jt. Secy.

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System for administration of Minimum Training Requirement for Tonnage Tax Company in terms of sec.115VU of Income Tax Act 1961 and guidelines issued vide Notification published in Gazette vide S.O. 1436(E) dated 30.12.04.

Tonnage Tax Cell Circular No. 2 of 2005

No.1-TT(1)Cell/2005 **Dated: January 28, 2005**

Subject: System for administration of Minimum Training Requirement for Tonnage Tax Company in terms of sec.115VU of Income Tax Act 1961 and guidelines issued vide Notification published in Gazette vide S.O. 1436(E) dated 30.12.04.

1.Introduction :

This circular describes the system for administering the Minimum Training Requirements to which shipping companies are obliged to comply after option has been exercised for election to the Tonnage tax regime under Chapter XII-G of the Income Tax Act 1961 as amended by Finance Act 2004. It complements and provides background to the Guidelines issued by the Central Government vide SO 1436 (E) dtd.30th December 2004.

The training requirement is an important feature of the Tonnage Tax regime to increase the pool of trained Indian seafaring officers.

2. Elements of the Scheme :

The main elements of the scheme are:

i. the Basic Training Commitment (BTC), an annual plan produced by the company, setting out the tonnage tax company's training obligation.
ii. the Annual Adjustment (AA), a retrospective update of the Basic Training Commitment made every year in respect of the preceding year, to account for any changes in training obligation arising as a result of a net increase/decrease in the number of vessels entered in the tonnage tax regime to arrive at Minimum Training Requirement for that financial year;
iii. Payment In Lieu Of Training (PILOT), by the tonnage tax company to the Maritime Training Trust (Trust), if necessary to meet the obligation under Minimum Training Requirements;
iv. Training fee payable by the trainee officer, administrative cost payable by trainee officer and tonnage tax company in equal proportion and stipend to be paid by the tonnage tax company to the trainee officers

3. Maritime Training Trust (Trust):

The Directorate General of Shipping has already taken action to set up the trust for the benefit and promotion of Indian seafaring officers;

The Trust shall be managed, administered and maintained by a Board of Trustees and shall consist of a maximum of five trustee as per the trust deed.

Initial trustees are:

i. Director General of Shipping (Ex-officio)
ii. Senior Deputy Director General of Shipping (Ex-officio)
iii. Shri Yudhishthir Khatau, MD, Varun Shipping (INSA Nominee)
iv. Shri S. Hajara, Director (P&A),The Shipping Corp.of India (INSA Nominee)
v. Shri S. Venkiteswaran, Senior Advocate (Independent Nominee)

The registered office of the Trust shall be at MUMBAI or at such other place in India as the Trustees may from time to time decide. The day to day activities of the Trust shall be looked after by Chief Executive Officer (CEO). Mr. A. Raghavan has been appointed as the first CEO .

At present the Head Quarters of the Trust is at:

Indian National Shipowners Association

22, Maker Tower-F, Cuffe Parade,

Mumbai-400005.

Tel No. 022 - 22182103

Fax:022 22182104.

Email: mttmumbai@rediffmail.com

Main features of the Trust are as follows:

3.1 Objects:

i. Providing facilities for adequate training to Indian seafaring officers;
ii. To provide all necessary facilities for training and employment of shore-based and ship board officers and also to make India a leading supplier of maritime manpower to the Indian and world shipping;
iii. To encourage Indian citizens to take to sea and for training Indian seafaring officers, by offering necessary incentives, employment avenues and opportunities in India or abroad;
iv. Advancement of any other object of general utility for training and employment of required Indian seafaring officers;
v. To institute and award fellowships, scholarships, studentships, medals and prizes in the matter of training Indian seafaring officers;
vi. To make provision for research and advisory services and, for that purpose, enter into arrangements and agreements with institutions and bodies, inside and outside of India, in the matter of training Indian seafaring officers;
vii. To maintain or establish a separate cell as part of the Trust, (to be called as 'TT Cell') located in the Directorate General of Shipping, to implement all aspects of the Guidelines issued by the Central Government, issuance of certificates and compliance of various formalities provided in the Act and the Guidelines issued by the Central Government and incur all expenditure on employing required staff and providing necessary furniture, fixtures, appliances, equipment, telephones, computers and other paraphernalia required for an office
viii. To do such acts as may become necessary in the event of amendment of the Income-Tax Act relating to tonnage tax and /or the Guidelines issued by the Central Government issued there under.
ix. To do all such acts and things as may be necessary, incidental or conducive to the attainment of all or any of the Objects of the Trust;

3.2 Powers and Functions :

In furtherance of the Objects of the Trust and not otherwise, the Board of Trustees shall hold and stand possessed of the Trust properties upon the following trusts, subject to the powers, declarations, conditions and provisions hereinafter expressed contained and concerning the same:

i. To collect, get in and receive fees and other charges for providing training or otherwise from trainee officers, interest, dividend, rent, profit, and other income of the Trust Fund from time to time as and when the same becomes due and payable;
ii. To deal with such fees received, in the manner as provided in the Guidelines issued by the Director-General of Shipping, and appropriate the residual amount to the corpus of the Trust;
iii. To pay out of the income of the Trust Fund all out-goings, payable in respect of the Trust Fund including all ground rent, rates, taxes relating any immovable property forming part of the Trust Fund, premium for insurance, including for professional indemnity of the Trustees, or any other costs, charges, expenses and outgoings of and incidental to the management, administration and maintenance of the Trust Fund and execution of the Trusts herein contained including wages and salaries of employees.
iv. To pay, out of the income of the Trust, for setting up of an office establishment as its separate cell in the Directorate General of Shipping and to provide required staff, furniture, fixtures, appliances, equipment, telephones, computers and other paraphernalia required for an office, for the purpose of carrying out and implementing all aspects of work in accordance with the Act read with the Guidelines issued by the Director-General of Shipping, including issuance of certificates and compliance of various formalities provided in the Act and the Guidelines, and incur all expenditure in that behalf.
v. To invest all the amounts received and appropriate additions and accretions to the corpus of the Trust.
vi. To employ (including appoint, dismiss, reappoint) such staff (who shall not be a Trustee) as are necessary for the proper pursuit of the objects of the Trust and to make all reasonable and necessary provision for the payment of pensions, gratuity and superannuation to staff and their dependants.
vii. To delegate to any one or more of the Trustees the transaction of any business or the performance of any act required to be transacted or performed in the execution of the trust and which is within the professional competence of such Trustee or Trustees: Provided that the Trustee shall exercise reasonable supervision over any Trustee or Trustees acting on their behalf under this provision and shall ensure that all their acts and proceedings are fully and promptly reported to them.
viii. To do all such other lawful things as are necessary for the achievement of the above objects.

PROVIDED ALWAYS that the beneficiaries of the Trust hereby created shall not be restricted to any community or caste or creed but the Trust shall be for the benefit of the Indian nationals.

And for the attainment of the Objects of the Trust and purposes the Board of Trustees shall subject as herein provided have the power: -

i. to co-operate with or assist trusts, societies and institutions which have one or more similar objects;
ii. to carry and conduct all activities and to do all acts and things as may be necessary or desirable;
iii. to donate the net income of the Trust Fund or any part thereof and also the part or parts of the corpus, i.e. Trust Fund or any part thereof to any Trust, society or institution which has one or more same or similar objects; or
iv. to amalgamate with other Trust having one or more same or similar objects.

4.Minimum Training Requirements (MTR) :

Election for the tonnage tax scheme oblige the tonnage tax company to train specified numbers of trainee Indian seafaring officers to meet "Minimum Training Requirements" (MTR). The tonnage tax companies are; of course, free to provide training to more numbers of trainee seafaring officers over and above the specified MTR to meet their requirements.

The 'Minimum Training Requirement' for the relevant financial year shall be:

(1) in case of ship owned or chartered-in by the tonnage tax company (other than space or slot charters), the number of man-days shall be equivalent to the number of days for which such ships are operated by the tonnage tax company during the financial year multiplied by number of trainee officers required on such ships based on one (1) trainee officer for every ten (10) complement as per the Minimum Safe Manning Document or pro rata thereof:

(2) in case of space charters or slot charters, the number of man-days to be calculated by dividing the Net Tonnage of slot/space charters of the tonnage tax company by the Net Tonnage Factor and multiplying

the result by number of days for which such ships are operated by the tonnage tax company during the financial year

and shall include any shortfall of the immediately preceding financial year brought forward in accordance with clause 15 of the Guidelines issued by the Central Government. It is clarified that any candidate accepted by the tonnage tax company for training shall be facilitated to complete the candidate's required period of training. This should be done in consecutive years before any other trainee is recruited.

Explanation 1: For the purpose of this clause, the Net Tonnage of slot/space charters shall be Net Tonnage as calculated under the notification issued in the official gazette vide explanation to Sec115VG of the Income Tax Act, 1961.

Explanation 2: The 'Net Tonnage Factor' shall be the factor notified by the Director General of Shipping for each financial year calculated as the aggregate Net Tonnage of all Qualifying ships registered under the Merchant Shipping Act, 1958 at the end of the preceding financial year divided by the total number of such ships at the end of the preceding financial year and shall be notified by the Director General of Shipping within 60 days from the beginning of each financial year.

5.The Training Commitment :

To implement the MTR, companies shall be required to produce a Basic Training Commitment (BTC) setting out their specific known training obligation and how it is to be met, and to submit periodic Annual Adjustments (AA) as specified in Para 7 of this circular for any change in training obligation arising due to additional vessels acquired/deleted or chartered in/out during the year

6. Basic Training Commitment (BTC) and Timing :

The BTC, which will run from 1st April to 31st March, is to be submitted to Tonnage Tax Cell of the Directorate General of Shipping within 30 days on an annual basis i.e. by 30th April.

A company's initial BTC will need to be submitted to DGS within 30 days after publishing of the Guidelines issued by the Central Government (Note: Initially the formal application for election to tonnage tax is to be made between 1st October 2004 and 31st December 2004. The training obligation for this year (2004-05) will be restricted from 1st January 2005 to 31st March 2005).Subsequent annual BTCs should be submitted to DGS not later than 30th April each year.

The BTC should relate to all vessels expected to be entered in the tonnage tax regime (owned/ chartered-in, Sslot/space chartered) at the date the training commitment is to come into force. It represents the minimum level of training to be provided during the year by the tonnage tax company.

6.1 BTC formats :

BTCs are set out in standard format.Form 1,1(i)&1(ii) and require the following information for each vessel within the tonnage tax regime:

i. Ship Name, Official No
ii. Type of Ship
iii. Net Tonnage
iv. Numbers of complement as per the Minimum Safe Manning Document
v. Calculation for deemed tonnage for slot/space charter

For this financial year BTC forms should be submitted to DGS by 15th February,2005 and for subsequent years BTCs should be submitted to DGS not later than 30th of April each year.

Based on the above details, and as per Clause1 explanation (c) (1) & (c)(2) of the Guidelines issued by the Central Government, the tonnage tax company's basic training commitment in Man-Days will be provisionally set. Copies of the relevant tonnage certificates for every qualifying vessel and Safe Manning Document for each vessel should be attached with Form No.1.

6.2 Approval of the BTC :

1. On receipt of the BTC, Tonnage Tax Cell will check whether it meets the criteria for the scheme and will formally communicate its provisional approval or otherwise to the companies within 30 days of their receipt.

2. Should TT Cell disagree with the level of training provided for on a company's BTC, the tonnage tax company will have the right to appeal to the Director General of Shipping (DGS) with in thirty (30) days of receipt of such intimation. DGS will examine the same within next thirty days and give their decision, which will be binding.

7.The "Annual Adjustment" (AA) :

(i.) The Annual Adjustment (AA) is a retrospective update of the minimum training obligation made in the year .It accounts for actual training performance against the BTC, and for any additional training obligation arising as a result of a net increase/decrease in the number of qualifying ships operated during the preceding year.

(ii.) In the event that a tonnage tax company significantly changes the number of vessels entered in the tonnage tax during the course of a year (e.g. as a result of an acquisition or deletion), as an exceptional procedure, it may apply to the Director General of Shipping to approve a revised BTC for the balance of the year. The tonnage tax company would need to demonstrate to the Director General of Shipping (DGS) that there were good reasons for evoking such a procedure, rather than reflecting the changed situation in the following year's BTC.

(iii.) Because of practical constraints on companies' ability to take on additional trainee officers at short notice, any shortfalls against the BTC and/or incremental training obligation arising during the course of the BTC for a year normally will be discharged by carrying forward or through a payment, in lieu of shortfall, made to the Maritime Training Trust as stipulated under clause 15 of the Guidelines issued by the Central Government.

7.1 Annual Adjustment (AA) format :

Information as required under AA should be submitted to Tonnage Tax Cell within 30 days of the end of each year. These are set out in standard format covering following details: Form-2

i. The agreed BTC during the period Form-1
ii. Any changes in the agreed BTC arising as a result of a net increase/decrease in the number of vessels entered in the tonnage tax during the financial year.

8. Information Required by Directorate General of Shipping:

i. (i) The tonnage tax company shall intimate the Tonnage Tax Cell about the scheduled period of training in respect of each of the trainee officers and the Qualifying Ship(s) on which he would be deployed, within 30 days of the start of training and any change therein, within 15 days. Form-3(i)
ii. (ii) The tonnage tax company shall intimate the Tonnage Tax Cell about the actual period of training as well as the Qualifying Ship(s) on which each trainee officer was deployed within 30 days of the date of completion of training. Form-3(ii)

9.Actual Training Imparted

The tonnage tax company shall submit with the annual return the summery of the actual man-days of training imparted during the financial year with respect to each trainee officer and the ships he has served.Form-4

10.Period within which training is deemed to be imparted:

It will be the tonnage tax company's obligation to ensure the selection of the proposed trainee officers well in time from their own resources or from the roaster maintained by the MTT. The onus of proving that the genuine efforts were made to get such trainee officers rests with the tonnage tax company.

In order to contend that no trainee officer was available from any source, the concerned tonnage tax company will have to produce acceptable proof of the efforts undertaken by them to remit such trainee officer and a written confirmation from the MTT that no names were available in the roaster. In the later case, the date to be reckoned for any exemption shall be date of such written confirmation. MTT will issue such confirmation after obtaining clearance from the Tonnage Tax Cell of the Directorate.

The following periods shall be deemed as the period during which training is imparted by the tonnage tax company Form-5.

i. The period during which the tonnage tax company could not get any trainee officer despite due diligence Form-5(i).
ii. The period for which a trainee officer is absent on the board of a Qualifying Ship due to delay in reporting by the trainee-officer or a delay for any reason beyond the control of the tonnage tax company, where such delay has been intimated by the company to the Director General of Shipping. Form-5(ii))

11.Annual Return :

The tonnage tax company shall furnish an annual return to the Director General of Shipping within 45 days of the end of the financial year, providing the following details Form-6

i. The calculation of its minimum training requirement for the financial year in accordance with Clause 1 Explanation (c) of the Guidelines issued by the Central Government; Form-2
ii. The period for which it has actually imparted training supported by a summary of the man-days of training with respect of each of the trainee officer Form-4
iii. The period for which it is deemed as imparting the training under clause 11 of the Guidelines issued by the Central Government; Form-5
iv. The shortfall, if any, in meeting its minimum training requirement; and
v. The shortfall to be carried-forward, if any, under clause (15)(i) of the Guidelines issued by the Central Government, to the subsequent financial year.
vi. The shortfall for which payment in lieu of training has to be made, under clause 15(ii),15(iii) and 16 of the Guidelines issued by the Central Government

12.Assessing Compliance with the Minimum Training Requirements:

Based on the information as submitted in annual return Form-6 as per clause 13 of the Guidelines issued by the Central Government, Tonnage Tax Cell will assess the compliance of the company with respect to Minimum Training requirements.

Where the Tonnage Tax Cell is not satisfied with the details submitted in the annual return in accordance with clause 13 of the Guidelines issued by the Central Government, he shall serve on the tonnage tax company a notice requiring it to produce within such time, not being less than 30 days and not being more than 60 days, any particulars specified therein and shall provide an opportunity of hearing to the tonnage tax company.

However, in case of any mis-reporting by companies on this account, Tonnage Tax Cell shall have the right to reopen and reinvestigate the case and take necessary action as deemed fit.

After hearing such evidence and after taking into account such particulars as the tonnage tax company may produce, the Tonnage Tax Cell shall determine the compliance by the tonnage tax company of the training requirements and shall issue a certificate stating whether or not the tonnage tax company has complied with the training requirements in respect of the relevant financial year and in case of non-compliance, specifying the number of days of shortfall in meeting the minimum training requirement to be carried forward to the subsequent financial year and the number of days of shortfall in relation to which additional payment may be payable in accordance with clause 15 of the Guidelines issued by the Central Government.

The tonnage tax company if aggrieved with the decision of Tonnage Tax Cell, may appeal to the Director General within 15 days of the date of intimation of Tonnage Tax Cell. The decision of the Director General shall be final and binding.

13.Monitoring (tracking the trainees) :

Tonnage Tax companies are required to track trainee officers in order to identify the shortfalls against the BTC at the end of each six-month period and take appropriate remedial action.

The TT Cell may check the form

periodically. Form-7

14. Training Fee, Administrative cost and Stipend :

The amount of training fees payable by such trainee-officer and administrative cost payable by the trainee officer and the tonnage tax company to the Trust and stipend payable by the tonnage tax company to the trainee-officer shall be prescribed and notified by issuing amendment to this circular by the Director General From time to time.

The training fee payable by the trainee officer in the name of MTT at present shall be:

i. For ships whose GRT is more than 500, Rs. 10,000/- for every month of training and shall be subject to a maximum of Rs. 2,00,000/-. for the entire training period.
ii. For ships whose GRT is less than or equal to 500, Rs. 3,000/- p.m. subject to a maximum of Rs. 1,00,000/- for the entire training period.
iii. The administrative cost shall be ten (10) per cent of the total training fees, which shall be paid by the tonnage tax company and trainee officers in equal proportion.

This amount so collected from trainee officers will be refunded without interest to such trainee officers by MTT, in case they work for such tonnage tax companies for a period of 3 years as provided in clause 9 of the guidelines. Similarly, the stipend payable to such trainee officer at present shall be minimum Rs. 5000/- per month which will be paid directly by the tonnage tax company to the trainee officer.

The training fees and administrative cost prescribed shall be payable by a trainee officer in advance for a period of six months to the MTT. It will be the responsibility of such tonnage tax company to collect and deposit the said amounts with the MTT and obtain the suitable acknowledgement of the same.

Certain tonnage tax companies desire not to charge the training fee or the administrative cost from the trainee officers. In such case, it will be the obligation of the said shipping company to deposit the appropriate training fee and pay the administrative cost to MTT which will be dealt with as if it has been paid by the trainee officers.

15.Payment in lieu of Training (PILOT) :

In the event that the tonnage tax company is not being in a position to meet any training requirement by virtue of the type of vessels it owns, such tonnage tax company shall pay Ten (10) times of such training fees in addition to the their share of the administrative cost to the Trust in lieu of their obligation as per clause 16 of the Guidelines issued by the Central Government.

For other non-compliance, it shall be 15 times of such training fee and the administrative cost as provided in clause 15 of the guidelines.

The Tonnage Tax Company will submit BTC regularly in Form 1,1(i)&1(ii) followed by Annual Adjustment in Form-2 along with detailed reasoning as to why the company is not able to meet its training commitment. The Directorate General of Shipping shall on the merits of the each case grant exemption to the Tonnage Tax Company, for not complying with and permit them to opt to pay as above in lieu of training.

The Director General of Shipping on payment of the required amount will issue compliance certificate as required under the provision of Income tax act1961 section 115VU(2).

Sd/-

(Naresh Salecha)

Sr.Dy. Director General of Shipping

Forms

Forms

, Form-1(i), Form-1(ii) ,Form-2, Form-3(i) ,Form-3(ii) ,Form-4 ,Form-5. ,Form-5(i), Form-5(ii) ,Form-6 ,Form-7

FORM-1(i)

See Para 6.1 of Tonnage Tax Cell Circular No. 2 0f 2005

TONNAGE TAX TRAINING COMMITMENT
Owned/in-Charterd Fleet

Calculation of? Basic Training Commitment

Name of Company: ______________________

Address: ______________________

____

Telephone ______________________
Fax ______________________
Email ______________________
Contact Person ______________________

Financial year ______________________

Sr.Nos.	Ship Name	Owned/ Chartered	Official No.	Type of Ship	Net Tonnage	No of Days ship proposed to be operated in the financial year	Total Complements as per Safe Manning Document	Nos.of Trainiee Officer (H/10)	Minimum Man Days Required G*I
A	B	C	D	E	F	G	H	I	J
TOTAL									

I certify that above information is true and accurate.I also hold myself and company responsible for any factual error and shall be subjected to suitable penal action

____
Authorised Signatory

Place:
Date:

Note: Copies of the Tonnage Certificate and Safe Manning Document to be attached.

FORM- 1(ii)

See Para 6.1of Tonnage Tax Cell Circular No. 2 0f 2005

TONNAGE TAX TRAINING COMMITMENT Slot /Space Chartered Fleet

Calculation of? Basic Training Commitment

Name of Company: ______________________

Address: ______________________

____

____

Telephone ______________________

Fax ______________________

Email ______________________

Contact Person ______________________

Financial year ______________________

Sr.Nos.	Slot/Space charters	Net tonnage @1	Net tonnage factor @2	Qualifying Tonnage C/D	No of Days ship proposed to be operated in the financial year	Minimum Training Requirement (Man-Days) E*F
A	B	C	D	E	F	G
TOT						

I certify that above information is true and accurate.I also hold myself and company responsible for any factual error and shall be subjected to suitable penal action

____

Authorised Signatory

Place:

Date:

@1 The Net Tonnage of slot/space charters shall be Net Tonnage as calculated under the notification issued in the official gazette vide explanation to Sec115VG of the Income Tax Act, 1961.(Copies of detailed Calculations attached

@**2**	Net Tonnage Factor as notified by Director General of Shipping as per para 4(2) Explanation (2) of the TT Cell Circular No.2 of 2005.

FORM 2

See Para 7.1 of Tonnage Tax Cell Circular No. 2 0f 2005

TONNAGE TAX TRAINING COMMITMENT
Actual Minimum Training Commitment after ANNUAL ADJUSTMENT

Name of Company: ______________________

Address: ______________________

Telephone ______________________
Fax ______________________
Email ______________________
Contact? Person ______________________

Financial year ______________________

Brought forward earlier Approved BTC **(Form-)** in man-days		Man-Days
Net(+) Addition /? (-)Deletion due to **Annual adjustment** as given below		Man-Days
Actual Training Commitment after Annual adjustment		**Man-Days**

Annual Adjustment
Details of Ships Added/Removed (Acquired/sold or Chartered in/out During the Year)

Sr.Nos.	Name of Ship	Official No.	Added/ Removed	Date of Addition/ Removal	No of Days Ship actually operated in the financial year	Total Complements as per Safe Manning Document	Nos.of Trainiee Officer (G/10)	Minimum Man Days Required H*F	Man-Days Already committed Earlier	Net(+) Addition/ (-)Deletion Man-Days
A	B	C	D	E	F	G	H	I	J	K
Net Addition / Deletion in training commitment in trainee Man-Days										

I certify that above information is true and accurate.I also hold myself and company responsible for any factual error and shall be subjected to suitable penal action

Authorised Signatory

FORM - 3(i)

See Para 8(I) of Tonnage Tax Cell-Circular No. 2 0f 2005
TONNAGE TAX TRAINING COMMITMENT

Name of Company: ______________________

Address: ____________________________

Telephone ____________________________
Fax
Email
Contact Person

Financial year

This is to inform that Mr./Ms. _______________Rank________CDC No._________INDOS No.______ has joined/transferred to the ship ___________________on______________
His/her training being planned for_________days on board the said vessel.

I certify that above information is true and accurate.I also hold myself and company responsible for any factual error and shall be subjected to suitable penal action

Authorised Signatory

Place:
Date:

FORM-3(ii)

See Para 8(ii) of Tonnage Tax Cell-Circular No. 2 0f 2005

TONNAGE TAX TRAINING COMMITMENT

Name of Company: ______________________

Address: ______________________

____

____

Telephone ______________________

Fax ______________________

Email ______________________

Contact Person ______________________

Financial year ______________________

We certify that following is a full and true statement of details of the Training Imparted to Mr./Ms__________________ Rank _________CDC No.______________ INDOS No.___________________ on board our following ships.

Sl.No.	Name of Ship	Official No.	Period		No. of Days
			From	To	
	Total				

I certify that above information is true and accurate.I also hold myself and company responsible for any factual error and shall be subjected to suitable penal action

____
Authorised Signatory

Place:	______________________
Date:	______________________

Note: Copies of the pages from CDC to be attached for verification

FORM4

See Para 9 of Tonnage Tax Cell-Circular No. 2 0f 2005

TONNAGE TAX TRAINING COMMITMENT

Details of Total Training Acually Imparted

Name of Company ____________________

Address: ____________________

____

____

Telephone ____________________

Fax ____________________

Email ____________________

Contact Person ____________________

Financial year ____________________

Sl. No.	Name of Trainee Officer	Rank	CDC No.	INDOS No.	Training Period #		No. of days
					From	To	
	Total						

Total ____________ Man-Days

I certify that above information is true and accurate.I also hold myself and company responsible for any factual error and shall be subjected to suitable penal action

____

Authorised Signatory

Place: ____________________

Date: ____________________

Verified b ____________________

Encls. Copies of Form- 3(ii)

FORM -6

See Para 11 of Tonnage Tax Cell-Circular No. 2 0f 2005

TONNAGE TAX TRAINING COMMITMENT

Annual Return

Name of Company: ______________________________

Address: ______________________________
____
____

Telephone ______________________________

Fax ______________________________

Email ______________________________

Contact Person ______________

Financial year ______________

1 Period - Minimum Training Required: ______________________ Man-Days
(As per attached Form-2)

2 Period - Actual Training Imparte ______________________ Man-Days
(As per attached Form-4)

3 Period - Training deemed imparted: ______________________ Man-Days
(As per attached Form-5)

4 Short fall in Training Period ______________________ Man-Days
(1 - (2+3)

5 Short fall in Training Period ______________________ Man-Days
carried forward to subsequent year
as per Clause (15)(I)# (upto 25% of Row 1)

6 Short fall in Training Period ______________________ Man-Days
Additional payment required to be paid
as per Clause (15)(ii)# (4-5)

We certify that particulars as given above are correct and true .

I certify that above information is true and accurate.I also hold myself and company responsible for any factual error and shall be subjected to suitable penal action

____
Authorised Signatory

Place: _________
Date: _________

As per Guidelines issued by the Central Government

Last Submission of returns prescribed under tonnage tax regime

Tonnage Tax Circular 8 of 2005

No:1-TTC(8)/2005 **Dated: Nov 28, 2005**

Subject : Last Submission of returns prescribed under tonnage tax regime

1. Ministry of Shipping, Road Transport and Highways had issued a notification vide So No. 1436 (E) dated 30.12.2004 regarding the guidelines for providing training by the shipping companies who opt for tonnage tax scheme under section XII-G of the Income Tax Act,1961. The notification further stipulated that the Director General of Shipping will notify the further circular/instructions on other related aspects including various forms and describing the system for administering the minimum training requirements by tonnage tax companies separately.
2. Pursuant to this provision, the Director General of Shipping had issued detailed guidelines prescribing the system for administration of minimum training requirement including training fee, administrative cost and stipend vide TTC circular no. 2 of 2005 dated 28.01.2005. This circular inter-alia provides the following :-
   i. Basic Training Commitment (BTC)

      The BTC should relate to all vessels expected to be entered in the tonnage tax regime (owned/ chartered-in, slot/space chartered) at the date, the training commitment is to come into force. It represents the minimum level of training to be provided during the year by the tonnage tax opted company. The BTC, which will run from 1st April to 31st March, is to be submitted to Tonnage Tax Cell of the Directorate General of Shipping within 30 days on an annual basis i.e. by 30th April. Accordingly the due date for submission of BTC for the year 2005-06 by tonnage tax opted companies was by 30th April, 2005 (refer para 6 of TTC circular no. 2 dated 28.1.2005).

   ii. Annual Adjustment (AA)

      The Annual Adjustment (AA) is a retrospective update of the minimum training obligation made in the year .It accounts for actual training performance against the BTC, and for any additional training obligation arising as a result of a net increase/decrease in the number of qualifying ships operated during the preceding year by tonnage tax opted companies. Information as required under AA is required to be submitted to Tonnage Tax Cell of the Directorate General of Shipping within 30 days of the end of each year in prescribed form 2 within 30 days of the end of each year. Accordingly the due date for submission of Annual Adjustment for the year 2004-05 by tonnage tax opted companies was by 30th April,2005 (refer para 7.1 of TTC circular no. 2 dated 28.1.2005).

   iii. Annual Return

      The tonnage tax company shall furnish an annual return to the Tonnage Tax Cell of the Director General of Shipping within 45 days of the end of the financial year, providing the details required in form 6. Accordingly the due date for submission of Annual Return for the year 2004-05 by tonnage tax opted companies was by 15th May,2005 (refer para 7.1 of TTC circular no. 2 dated 28.1.2005).

3. Most of the tonnage tax opted companies have not submitted the BTC for the year 2005-06 and the annual adjustment as well as annual return for the year 2004-05 on or before due dates. Some companies have submitted BTC for the year 2005-06 for approval as late as end of September, 2005. **This situation has been reviewed in DGS and it has been decided with immediate effect to levy late submission charges of Rs. 10,000 (Rupees ten thousand only) per week or part thereof for the delay in submission of BTC, Annual Adjustment and Annual Return prescribed in TTC circular no. 2 of 2005 dated 28.1.2005.**
4. This issues with the approval of Director General of Shipping & Secretary to the Govt. of India.
5. Please acknowledge the receipt of the circular.

Sd/-

(Naresh Salecha)

Sr. Dy.Director General of Shipping

Cir. M. 009/08 dt. 11/1/08

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MINISTRY OF SHIPPING, ROAD TRANSPORT AND HIGHWAYS

(Department of Shipping)

NOTIFICATION

New Delhi, the 12th December, 2007

S.O. 2132(E).—In pursuance of Section 115VU of the Income Tax Act, 1961, the Central Government had earlier notified vide S.O.No.1436(E) dated 30.12.2004 the guidelines for providing training by Shipping Companies opting for Tonnage Tax scheme under Chapter XII-G of the Income Tax Act, 1961. The Central Government hereby notified following amended guidelines.

1. A tonnage tax company shall have trainee officers on board all or any of its Qualifying Ships and shall ensure that the aggregate of training man-days on all Qualifying Ships in a financial year is not less than the minimum training requirement.

Explanation: For the purposes of these Guidelines

(a) A 'trainee officer' means a cadet passing out of any DGS approved pre-sea training course and possessing the requisite qualifications specified under he Manual on Maritime Education & Training Assessment (META) published by the Director General of Shipping and/or as per guidelines prescribed by the Director General of Shipping, from time to time, who joins a ship as a 'trainee officer'.

(b) The 'Trust' means the 'Maritime Training Trust' settled by the Directorate General of Shipping in consultation with INSA.

(c) The 'minimum training requirement' for a financial year shall be:

(i) In case of ship owned or chartered-in by the tonnage tax company, (other than space or slot charters), the number of man-days shall be equivalent to the number of days for which such ships are operated by the tonnage tax company during the financial year multiplied by the number of trainee-officers required on such ships based on one and half (1.5) trainee officer for every then (10) complement as per the Minimum Safe Manning Document or pro rata thereof.

(ii) In case of space charters or slot charters, the number of man-days to be calculated by dividing the Net Tonnage of slot/space charters of the tonnage tax company by the Net Tonnage Factor and multiplying the result by number of days for which such ships are operated by the tonnage tax company during the financial year and shall include any shortfall of the immediately preceding financial year brought forward in accordance with clause 12.

Explanation 1: For the purpose of this clause, the Net Tonnage of slot/space charters shall be Net Tonnage as calculated under the notification issued in the official gazette vide Explanation to section 115 VG of the Income Tax Act, 1961, Explanation 2: The 'Net Tonnage Factor' shall be the factor notified by the Director General of Shipping for each financial year calculated as the aggregate Net Tonnage of all qualifying ships registered under the Merchant Shipping Act, 1958 at the end of the preceding financial year divided by the total number of such ships at the end of the preceding financial year and shall be notified by the Director General of Shipping within 60 days from the beginning of each financial year.

(d) 'Indian National Shipowners' Association means the association of Indian shipowners registered under section 25 of the Companies Act, 1956.'

(e) 'Financial Year' means the period beginning on April 1 and ending on March 31.

2 (a) A tonnage tax company shall recruit trainee officers on board all or any of its qualifying ships from their own resources as a trainee-officer and shall provide the training in accordance with the Manual on Maritime Education & Training Assessment (META) and / or as per training guidelines prescribed by the Director General of Shipping, from time to time.

(b) In the event a tonnage tax company is not in a position to meet the training requirement by virtue of the type of vessels it owns or its trading pattern or for other reasons to be specified and approved by the Director General of Shipping, such a company is permitted to recruit trainee officers and shall provide training as per clause 2(a) above in other qualifying vessels of tonnage tax opted companies or in qualifying vessels of Indian flag companies or in qualifying vessels of foreign flag companies whose manning agents are registered with the DGS by having contractual arrangements for training trainee officers with such companies. All payments towards such training arrangements should be fully borne by the tonnage tax company sponsoring such arrangements and no part of the cost of such arrangements should be recovered from the trainee officer.

(c) When a tonnage tax company is meeting the minimum training requirement as per clause 2(b) above, such minimum training requirement would be deemed to be met by only the company whose trainee officers have been so placed on board for training and not for the company by whom the vessel is owned or operated.

3. All such trainee officers on board shall be in addition to the normal ship's complement. Any trainee officer on the board of a Qualifying Ship shall not be taken into account for the purpose of determining the minimum safe manning requirements prescribed by the Director General of Shipping.

4 The amount of administrative cost payable by the tonnage tax company to the Trust and stipend payable by the tonnage tax company to the trainee-officer shall be prescribed by the Director General of Shipping, from time to time.

5. The administrative cost payable by the tonnage tax company to the Trust under clause (4) shall be paid in advance for six (6) months.

6 The Trust funds may be used for meeting all the administrative expenses relating to the Tonnage Tax cell to be created by the Director General of Shipping and for the promotion of training and employment of Indian seafaring officers.

7. On completion of on-board training with a tonnage tax company and successful acquisition of a Certificate of Competency, the trainee officer shall be obliged to offer his first three years of service (after deducting leave periods) to the said tonnage tax company, if the tonnage tax company is desirous of availing of the 3years' service from the trainee officer and provided the said tonnage tax company is ready and willing to employ the said trainee officer under articles on usual terms and conditions as are applicable to the other officers of the company at that level. In consideration of the facility of training offered by the tonnage tax company to the trainee officers, the trainee officer shall submit an undertaking to the tonnage tax company, before being accepted for training, to the effect that he, the trainee officer, shall not serve with any other shipping company on the strength of the Certificate of Competency awarded to him, until he accepts the offer of the tonnage tax company for employment, provided, however, that if the tonnage tax company does not make an offer of appointment within one month of the trainee officer acquiring his Certificate of Competency and reporting to the tonnage tax company, the trainee officer will be deemed to have been released of all his obligations to serve the tonnage tax company, and would be free to seek jobs with any other shipping company. However, the tonnage tax company will inform Indian National Shipowners' Association and Directorate General of Shipping within fifteen days of completion of training if it is not offering the job to the trainee on his acquiring Certificate of Competency. In such case trainee officer may choose the offer received from other Shipping Companies. DG(Shipping) will maintain a list of such trainee officers who are not offered job by the tonnage tax company and facilitate placement of such trainee officers. DG(Shipping) will coordinate and issue further instructions in this regard.

8. The following periods shall be deemed as the period during which training is imparted by the tonnage tax company –

(i) The period for which a trainee officer is absent on the board of a Qualifying Ship due to delay in reporting by the trainee-officer or a delay for any reason beyond the control of the tonnage tax company, where such delay has been intimated by the company to the Director General of Shipping.

(ii) Where the training is terminated due to any reason other than the scheduled completion of the training, the period between such termination and deputation of another trainee officer at the next port of call in India provided the tonnage tax company has given notice to the Director General of Shipping within 30 days of such termination.

9. (i) The tonnage tax comp~y shall intimate the Director General of Shipping about the scheduled period of training in respect of each of the trainee officers and the Qualifying Ship(s) on which he would be deployed, within 30 days of the start of training and any change therein, within fifteen (15) days.

(ii) The tonnage tax company shall intimate the Director General of Shipping about the actual period of training as well as the Qualifying Ship(s) on which each trainee officer was deployed within 30 days of the date of completion of training.

10. The tonnage tax company shall furnish an annual return to the Director General of Shipping within 45 days of the end of the financial year, providing the following details-

(a) The calculation of its minimum training requirement for the financial year in accordance with Explanation (c) to clause (1) ;

(b) The period for which it has actually imparted training supported by a summary of the man-days of training with respect of each of the trainee officer;

(c) The period for which it is deemed as imparting the training under clause 8; .

(d) The shortfall, if any, in meeting its minimum training requirement, and

(e) The shortfall to be carried-forwarded, if any, under 12(i) to the subsequent financial year.

(f) The shortfall for which payment has to be made under clause 12(ii)/clause 13.

11 (i) Where the Director General of Shipping is not satisfied with the details submitted in the annual return in accordance with clause 10, he shall serve on the tonnage tax company a notice requiring it to produce within such time, not being less than 30 days and not more than 60 days, any particulars specified therein and shall provide an opportunity of hearing to the tonnage tax company. However, in case of any mis-reporting by companies on this account Directorate General of Shipping shall have the right to reopen and reinvestigate the case and take necessary action as deemed fit.

(ii) After hearing such evidence and after taking into account such particulars as the tonnage tax company may produce, the Director General of Shipping shall determine the compliance by the tonnage tax company of the training requirements and shall issue a certificate stating whether or not the tonnage tax company has complied with the training requirements in respect of the relevant financial year and in case of non- compliance, specifying the number of days of shortfall in meeting the minimum training requirement to be carried forward to the subsequent financial year and the number of days of shortfall in relation to which additional payment may be payable in accordance with clause (12)/clause (13).

12 (i) In case of a shortfall in meeting the minimum training requirement by a tonnage tax company for any financial year is upto twenty five percent of the minimum training requirement, the number of days of such shortfall shall be carried-forward to the subsequent financial year.

(ii) In case of a shortfall in meeting the minimum training requirement by a tonnage tax company exceeding twenty five percent of the minimum training requirement for any financial year, the tonnage tax company shall pay to the Trust penalty by way of an amount as prescribed by the Director General of Shipping from time to time in lieu of the obligation for training.

(iii)The tonnage tax company shall be liable to pay simple interest at one percent for every month or part of a month comprised in the period commencing from the day immediately following the expiry of30 days from the date of receipt of the order under sub- rule (ii) and ending with the day on which such penalty payment is made.

Explanation - For the purpose of these Guidelines, any shortfall in meeting the minimum training requirements brought forward. from any preceding financial years shall not be considered for calculating more than twenty five percent of the minimum training requirement for the year.

13. In the event that the tonnage tax company is not in a position to meet any trainingrequirement by virtue of the type of vessels it owns or its trading pattern or by arranging training in qualifying vessels of other tonnage tax companies / Indian Companies / foreign companies whose manning agents are registered with the DGS as per clause 2(b), such tonnage tax company may opt to pay penalty to the Trust in lieu of training and the Directorate General of Shipping may on the merit of each case grant exemption to the Tonnage Tax Company from meeting the minimum training requirement and permit it to pay penalty as prescribed by the Director General of Shipping from time to time.

14. Training requirements under these guidelines shall be applicable from 01.04.2007.

15. Saving Clause -

a) The trainee officers engaged by the tonnage tax companies for on board training would continue to be regulated by the relevant provisions Ministry of Shipping Gazette Notification S.O.1436(E) dated 30.12.2004.

b) The trainee officers engaged by the tonnage tax companies for on board training would not be required to pay the training fees for their period of training after 1.4.2007.

16. The Director General of Shipping after giving notice in writing of not less than ten days to the tonnage tax company, can examine the records of such tonnage tax company to verify that the information given in relation to the annual return is correct. The tonnage tax company shall make provision for a suitable system to enable and to facilitate the checking of its records and documentation.

Note: The Director General of Shipping will notify the further circular/instructions on other relating aspects including various forms and describing the system for administering the minimum training requirements by tonnage tax companies separately.

[F. No. SD-11018/12/2002-MD]

RAJEEV GUPTA, Jt. Secy.

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System for administration of Minimum Training Requirement for Tonnage Tax Company in terms of Section 115VU of Income Tax Act, 1961 and guidelines issued vide Notification published in Gazette vide S.O. 1436(E) dated 30.12.2004 as amended in Gazette Notification S.O. 2132(E) dated 12.12.2007- Corrigendum to Tonnage Tax Cell Circular no. 2 of 2005 dated 28.1.2005

Tonnage Tax Cell Circular No.1 of 2009

No:1-TTC(1)/2009	**Dated:02.03.2009**

Subject : System for administration of Minimum Training Requirement for Tonnage Tax Company in terms of Section 115VU of Income Tax Act, 1961 and guidelines issued vide Notification published in Gazette vide S.O. 1436(E) dated 30.12.2004 as amended in Gazette Notification S.O. 2132(E) dated 12.12.2007- Corrigendum to Tonnage Tax Cell Circular no. 2 of 2005 dated 28.1.2005

1. The Gazette Notification dated 30.12.2004 inter-alia stipulated that the Director General of Shipping will notify further circular / instructions on other relating aspects including various forms and described the system for administering the minimum training requirements by tonnage tax companies separately. Accordingly, TTC Circular no. 2 of 2005 dated 28.1.2005 was issued by the tonnage tax cell of this Directorate

2. Para 14 of the said circular determines the training fees, administrative cost and stipend payable by the tonnage tax company / trainee officer.

3. On 12.12.2007 vide Gazette Notification no. S. O. 2132(E), the Central Govt has issued amended guidelines (copy attached) which inter-se covers the following issues which are effective from 1.4.2007 -

i. Increase in minimum training requirement (MTR) from 1:10 to 1.5:10 of the Minimum Safe Manning document of the vessel.
ii. Administrative cost will be payable by the tonnage tax company only.

4. Para 14 and 15 of the TTC circular no. 2 of 2005 dated 28.1.2005 addresses the issue of administrative cost payable by the tonnage tax company and the trainee officer and the penalty for non-fulfillment of the MTR which were earlier related to the training fees. The revised gazette notification dated 12.12.2007 has abolished the training fees. Therefore the quantum of administrative cost and the penalty for non-fulfillment of minimum training requirement payable by a tonnage tax company which were fees related have to be re-fixed and notified by the Director General of Shipping. As per para 4 of the Gazette Notification S.O. 2132(E) dated 12.12.2007, the amount of administrative cost payable by a tonnage tax company to the Trust and stipend payable by the tonnage tax company to the trainee officer shall be prescribed by the Director General of Shipping from time to time. Similarly, para 12(ii) and 13 of the Gazette Notification dated

12.12.2007 empowers the Director General of Shipping to determine from time to time the penalty by way of an amount payable by a tonnage tax company in lieu of the obligation for training. Accordingly, effective from 1.4.2007, the following quantum of administrative cost, penalty and stipend payable by a tonnage tax company are hereby notified -

A. Administrative Cost -
ii.
C. The administrative cost for the FY 2007-08 would be Rs. 750/- per month per trainee for training in ships whose GRT is more than 500 and Rs. 225/- per month per trainee for training in ships whose GRT is less than 500.
D. From the FY 2008-09 onwards, the administrative cost payable by a tonnage tax company shall be Rs. 500/- per month per trainee, irrespective of the size of the vessel. The administrative cost payable by a tonnage tax company to the Trust shall be paid in advance for six (6) months.

B. Penalty payment in lieu of obligation for training (PILOT)

Following shall be the penalty payment in lieu of obligation for training for non-compliance of minimum training requirement payable by a tonnage tax company from the FY 2007-08 onwards -

	Vessel	Penalty amount (in Rs.)
a)	More than 500 GT	The penalty amount for non-fulfillment of MTR shall be Rs. 5000/- per shortfall manday. The penalty amount will be calculated on the entire shortfall in the MTR mandays at the above rate.
b)	Less than 500 GT	The penalty amount for non-fulfillment of MTR shall be Rs. 1500/- per shortfall manday. The penalty amount will be calculated on the entire shortfall in the MTR mandays at the above rate.

c)	Payment in lieu of Training (PILOT) for vessels less than 500 GT - where due to size of vessel or nature of operation, PILOT is approved for specific vessels on receipt of request for the same from the tonnage tax company.	The penalty amount for non-fulfillment of MTR will be Rs. 1000/- per shortfall manday. The penalty amount will be calculated on the entire shortfall in the MTR mandays at the above rate.

Note - No administrative cost will be charged on the penalty amount.

C. Stipend -

The earlier requirement of minimum stipend of Rs. 5000/- per month, with increments, as specified in the indenture payable to the trainees remains unchanged. The tonnage tax companies may however; augment the stipend at their own discretion and such modifications may be informed to the Directorate.

Increase in minimum training requirement from 1:10 to 1.5:10 of the Minimum Safe Manning document of the vessel -

i. As the increased training requirement (1.5:10), effective from 1.4.2007 has been notified in the Gazette on 12.12.2007, it could not have been possible for the tonnage tax companies to adhere to the increased training requirement i.e. additional 0.5:10 with effect from 1.4.2007. Accordingly, the increased training commitment i.e. additional 0.5:10 for the FY 2007-08 will be treated as a separate block and a nominal penalty of @ Rs. 1 per manday would be levied for the shortfall in meeting the minimum training requirement to be fulfilled under this block
ii. As regards, the penalty for non-compliance of minimum training requirement of 1:10 for the FY 2007-08, the provisions of para 4

   (ii) will apply.

iii. Assessment of carry forward shortfall would be as per the minimum training requirement criteria of 1:10 for the FY 2007-08.
iv. For the FY 2008-09 onwards, the penalty for non-fulfillment of the minimum training requirement will be governed as para 4(ii) of this circular.
v. This issues with the approval of Director General of Shipping & ex-officio Additional Secretary to Govt. of India.

Sd/-

(Ashima Gupta)

Dy. Director General of Shipping

For Director General of Shipping

DGS CIRCULAR NO. 06 OF 2023

File no. MTT/16-17/Misc 07 **Dated: 22.02.23**

Sub: System for administration of Minimum Training Requirement for Tonnage Tax Company in terms of Section 115VU of Income Tax Act, 1961 and guidelines issued vide Notification published in Gazette vide S.O. 1436 (E) dated 30.12.2004 as amended in Gazette Notification S.O. 2132(E) dated 12.12.2007 - Corrigendum to Tonnage Tax Cell Circular no. 1 of 2009 dated 02.03.2009

1. Whereas para 4 of the Gazette Notification S.O. 2132(E) dated 12.12.2007 states that the amount of administrative cost payable by a tonnage tax company to the Maritime Training Trust and stipend payable by the tonnage tax company to the trainee officer shall be prescribed by the Director General of Shipping from time to time.

2. Whereas, TTC Circular no. 1 of 2009 dated 02.03.2009 was issued by the tonnage tax cell of this Directorate. Para 4 of the said circular determines the administrative cost and stipend payable by the tonnage tax company / trainee officer.

3. Whereas, as per para 4 of Tonnage Tax Circular no. 01 of 2009 dated 02.03.2009, from the FY 2008-09 onwards, the administrative cost payable by a tonnage tax company shall be Rs. 500/- per month per trainee, irrespective of the size of the vessel. The administrative cost payable by a tonnage tax company to the Trust shall be paid in advance for six (6) months.

4. Whereas, there will be a partial modification in the above said circular –

i) Administrative Cost –

From the FY 2023-24, the administrative cost payable to Maritime Training Trust by a tonnage tax company shall be Rs. 1,000/- per month per trainee plus applicable GST, irrespective of the size of the vessel. The administrative cost payable by a tonnage tax company to the Trust shall be paid in advance for six (6) months.

ii) Penalty payment in lieu of obligation for training –

The penalty payment in lieu of obligation for training for non-compliance of minimum training requirement payable by a tonnage tax company remains unchanged. No GST will be charged on the penalty amount.

iii) Stipend -

The requirement of minimum stipend of Rs. 5000/- per month, with increments, as specified in the indenture payable to the trainees remains unchanged. The tonnage tax companies may however; augment the stipend at their own discretion and such modifications may be informed to the Directorate.

5. This issues with the approval of Director General of Shipping & Additional Secretary to Govt. of India.

22/02/2023

(Dr. Pandurang K. Raut)
Dy. Director General of Shipping (MTT)

To,

1. INSA
2. ICCSA
3. Computer Cell - for placing in DGS Website
4. All tonnage tax opted companies