

THE SWEDISH REGISTRY

- NEW OPPORTUNITIES,
AGREEMENTS AND
TONNAGE TAX SYSTEM



**Sjöfartens
Arbetsgivareförbund**
Ett förbund inom **TRANSPORTFÖRETAGEN**



The Swedish flag – competitive conditions

The Swedish flag is becoming more competitive. It stands for quality shipping with recurring top positions on the Paris MoU list and is also on the Tokyo MOU's grey list and is part of the United States Coast-guard Qualship 21 program.

The Swedish maritime strategy states that Sweden should have Europe's best regulatory framework for shipping. Several measures are already taken, leading the way forward:

- Delegation to the classification society

Since 2016, almost all certificates have been delegated to classification societies, which means a reduction of state supervision fees by approximately 80%.

- Tonnage tax system

Since January 1 2017, it is possible to be included in the Swedish tonnage tax system.

- Net model

A strong and competitive system for Swedish flagged vessels.

- Collective agreements

Competitive collective agreements with special focus on cargo ships.

- Customer-oriented entry procedure to the Swedish flag

Simplification of registration.

Establishment of a single entry to the Swedish flag.

One single entry point to join the Swedish flag

Swedish Flag Entry Point (in Swedish: Inflaggningslotsen), offers one single entry point for those wishing to join the Swedish flag and is making the flag more accessible. The Swedish Flag Entry Point has been established by the Swedish Transport Agency and provides information and guidance – and can also provide contact with all relevant agencies, such as the Swedish Tax Agency, Swedish Maritime Administration, the Swedish Transport Agency and the Delegation for shipping support.

For more information: www.transportstyrelsen.se/en/shipping/Vessels/fly-the-swedish-flag/

The Swedish Registry January 1 2017





Tonnage tax system

On 28 September 2016, the Swedish Parliament decided to introduce a Swedish tonnage tax system starting from fiscal year January 1 2017. Tonnage tax is an alternative to the traditional corporate taxation system.

You can decide to join the tonnage tax system at any time, but you sign up for a minimum of ten years. A standard income is calculated on an estimated earning capacity i.e. the company/corporate group receives a fixed amount on which ordinary corporate tax is calculated.

Interest is paid on the untaxed reserve, which is part of the financing of the system.

Requirements

- At least 20% of the fleet must be registered in the EU/EEA
- The ships should have their strategic and economic leadership in Sweden

Collective agreement for cargo ships

Trade association and trade union: Seko sjöfolk

A new central collective agreement has been met with the trade union on Seko sjöfolk, which includes:

- More competitive TAP salaries from April 1, 2017
- Minimum TAP level is 75% of the positions on board
- Possible to employ personnel from Philippines, Burma and Russia

Trade union: MOA, (in Swedish: Sjöbefälsföreningen, SBF)

The TAP Agreement with the MOA (SBF) does not contain any percentage limitations. However, the master and technical manager should be Swedish citizens. Furthermore, MOA (SBF) and the Swedish Shipowners' Association work for the regeneration of Swedish commanders. Hence, a certain number of junior appointments should be manned by Swedes.

New possibility to employ officers from Burma and the Philippines.



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