



सत्यमेव जयते

भारत सरकार / GOVERNMENT OF INDIA

पोत परिवहन मंत्रालय / MINISTRY OF SHIPPING

नौवहन महानिदेशालय / DIRECTORATE GENERAL OF SHIPPING

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Tonnage Tax Circular no.2 of 2017

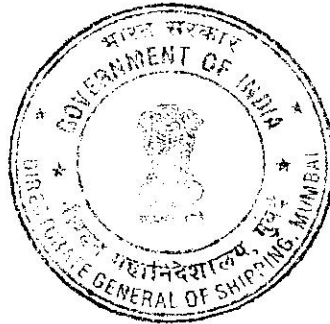
No. 1-TTC (1)/2017


Date: 01.11.2017

Subject: **Payment of Goods & Service Tax (GST) on Administrative Cost payable by the Shipping Cos. opting for Tonnage Tax**

Collection of Administrative Cost for compliance of 'Minimum Training Requirement' (MTR) for Shipping Cos. opting for Tonnage Tax was prescribed vide Tonnage Tax Circular No. 1 of 2009.

2. A partial modification is now being done of Tonnage Tax Circular no. 1 of 2009 dated 02.03.2009 issued by Dy. Director General of Shipping regarding payment of Goods & Service Tax as applicable from time to time as per GST rulings.
3. The Shipping Cos. opting for Tonnage Tax will have to pay GST presently at 18% (9% SGST plus 9% CGST) on the Administrative Cost w.e.f. 1st July, 2017. Such GST along with Administrative Cost will have to be paid to Maritime Training Trust.
4. Maritime Training Trust Registration No. under GST is '**27AABTM4048D1ZS**'
5. This is issued with the approval of the Director General of Shipping.




(Ashish Wankhede)
Dy. Director General of Shipping