

## Remember the refund: Ship registration fee – deadline 31 July 2018

Effective as of 1 May 2018, the rules on fees for registration of ships and ship mortgages in Section 11 and 12 in the Act on Registration Fees were repealed. Previously, the fee was 0.1 percent of the transfer sum and the mortgage amount, respectively.

Registration fees paid when registering a ship or ship mortgage between 1 January 2018 to 30 April 2018 may be sought refunded by filing an application with the customs and tax administration (SKAT). The authorities must receive the application by 31 July 2018. The original ship's deed or mortgage deed and other information and documentation must be enclosed with the application.

The amendment of the rules on registration fees follows the recent amendment of Section 2 of the Maritime Act in December 2017. The amendment introduced more transparent and simpler rules on the requirements for foreign shipping companies to be established and have activities in Denmark, in order to register ships in the Danish International Shipregistry ("DIS"). The legislative changes constitute significant steps towards making DIS and Danish flag more attractive globally for ship owners.



**ULLA FABRICIUS**  
ATTORNEY AT LAW,  
PARTNER

(+45) 77 40 10 12  
UF@NJORDLAW.COM