

**TITLE 21**

**MARITIME LAW**

**THE LIBERIAN MARITIME FEES AND TAXES  
REGULATIONS**



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Regulations made by the Commissioner of Maritime Affairs in exercise of the powers conferred upon him by Sections 11 and 19 of Chapter 1 of Title 21 of the Laws of The Republic of Liberia (the Maritime Law) and signed and approved as required by Section 11 thereof and having effect from June 19, 2002.

**1. Title and Commencement.**

These Regulations may be cited as the Liberian Maritime Fees and Taxes Regulations and shall come into operation on June 19, 2002

**2. Registration Fee.**

**(1) Prescribed Fee.** Subject to Regulation 18, the fee prescribed for the purposes of Sections 53 and 69 of the Maritime Law shall be \$2,500.

**(2) Domestic Watercraft.** Vessels of less than 500 net tons and engaged exclusively in fishing from ports of Liberia, or solely in coastwise trade between ports of Liberia or those of Liberia and other West African nations, shall pay a registration fee computed in accordance with the Domestic Watercraft Law.

**(3) Fee on registration after Bareboat Registration.** A vessel transferring to a foreign registry from the Liberian registry but which continues in the same ownership and continues to pay the annual tax required by Regulation 3 may be readmitted to Liberian registration without payment of a registration fee, provided she is in all other respects eligible for re-registration.

**3. Annual Tax.**

**(1) Method of Calculation.** Subject to Regulation 18 and the provisions of this regulation, the prescribed annual tax in respect of a Liberian vessel for the purposes of Section 54 of the Maritime Law shall be calculated at the rate of \$0.40 per net ton.

**(2) Minimum Payment.** Notwithstanding paragraph (1), the minimum payment for the purposes of Section 54 of the Maritime Law shall be not less than the annual tax calculated in accordance with paragraph (1) for a vessel of 2,200 net tons.

**(3) Domestic Watercraft.** Vessels of less than 500 net tons and engaged exclusively in fishing from ports of Liberia, or solely in coastwise trade between ports of Liberia or those of Liberia and other West African nations, shall pay annual tax computed in accordance with the Domestic Watercraft Law and shall not be liable to the payment of any tax under these regulations.

**(4) Dual Tonnage.** Where dual gross and net tonnage are assigned in a vessel's Certificate of Measurement, the annual tax shall be computed in respect of the greater of the two net tonnages;

**(5) Unique Design and Special Purpose Vessel.** The net tonnage of unique design and special purpose vessels shall be stipulated for purposes of Section 54 of the Maritime Law and this Regulation.

**(6) Structural Alteration.** With respect to any vessel which has been admitted to Liberian registry and thereafter undergoes structural alteration or readmeasurement resulting in a change in net tonnage there shall, in respect of any increase, be paid prior to re-entry into service a prorated reassessment of the annual tax.

**(7) Tax Proration and Exemption.** Notwithstanding paragraphs (1) and (2) of this Regulation:

(a) The annual tax for the first calendar year following the year in which a vessel is registered shall be computed prorata for the period from the first anniversary date of registration until the close of the calendar year; and

(b) Subject to the conditions specified by Regulation 8, a vessel which is withdrawn from service and laid up from January 1 through December 31 of any calendar year shall be granted an exemption from the annual tax otherwise due for each succeeding year thereafter until the vessel re-enters service, upon which date the tonnage tax then due and payable shall be computed prorata for the remainder of that calendar year.

**4. Fee prescribed for the purposes of Sections 56 and 66(1) of the Maritime Law.**

Subject to Regulation 18, the fee prescribed for the purposes of Sections 56 and 66(1) of the Maritime Law shall be the fee determined in accordance with Regulation 2.

**5. Fee prescribed for the purposes of Section 77 of the Maritime Law.**

Subject to Regulation 18, the following fees shall be paid by the owners of vessels for securing a change of name as provided for in Section 77 of the Maritime Law:

(a) For vessels ninety net tons and under, \$25;

(b) For vessels over ninety and under five hundred net tons, \$50;

(c) For vessels over five hundred and under one thousand net tons, \$75;

(d) For vessels over one thousand and under five thousand net tons, \$100;

(e) For vessels five thousand net tons and over, \$150.

**6. Fees prescribed for the purposes of Section 105(2) of the Maritime Law.**

The fees prescribed for the purpose of Section 105(2) of the Maritime Law shall be those specified

in respect of the documentation of a vessel in a Marine Notice issued for this purpose by the agent appointed under Section 13 of the Maritime Law.

**7. Late Payment Penalty.**

(1) **Obligation to pay in full on time.** Any tax, fee, penalty or other charge payable under the Maritime Law, these Regulations or a Marine Notice issued by the agent appointed under Section 13 of the Maritime Law shall be remitted in full when due as provided in Section 83 of the Maritime Law.

(2) **Penalty Rate.** With effect from 1 January 1987, any amount unpaid after the due date shall incur a penalty equal to a percentage of the amount due, according to the following scale:

90 days overdue	- 11.11%,
120 days overdue	- 22.22%,
180 days overdue	- 33.33%,

and the debtor shall be liable for payment of the outstanding amount plus any penalties without regard to other measures taken to ensure payment.

**8. Tax Exemption for Laid-up Vessels.**

(1) **Commencement.** The owner of a vessel eligible for a tonnage tax exemption under Section 54(3)(b) of the Maritime Law shall obtain the issuance of a Provisional Certificate of Registry in Laid-up Status, and shall surrender and deliver to the Commissioner or Deputy Commissioner or his appointed representative the Permanent Certificate of Registry and all other Liberian certificates issued to the vessel. The date of delivery of all certificates by the owner shall be the date of withdrawal from service for purposes of determining the commencement of the tax exemption period.

(2) **Termination.** The date of surrender and re-delivery of the Provisional Certificate of Registry in Laid-up Status by the owner to the Commissioner or Deputy Commissioner shall be the date the vessel re-enters service for purposes of terminating the tax exemption period.

**9. Marine Safety Inspection.**

(1) **Costs of Inspection.** For the purpose of funding marine inspection and matters related thereto, as provided for in the Maritime Law and Regulation 7.191 of the Maritime Regulations, the owner of a registered vessel shall with respect to each inspection regularly due or otherwise required:

- (a) For each vessel of less than 500 gross tons and engaged solely in either the Liberian fishery or the coastwise trade between ports of Liberia, or only between those of Liberia and other West African nations, pay a fee of \$250; and
- (b) For each other vessel shall pay a fee of \$1,200

(2) **Annual Billing.** Vessels required to be regularly inspected annually or more often will be

invoiced annually for fees in advance with respect to all regular inspections falling due within a calendar year.

**(3) Pre-certification Inspection.** When an inspection is required as a condition for the issuance of a document or certificate, the fee for such inspection shall be paid prior to the issuance of the document or certificate.

**(4) Incidental Costs – Reimbursement.** The owner of a vessel boarded under Regulation 7.191 shall pay incidental travel costs when the boarding officer must travel outside his station area to reach the vessel; and if a boarding is for the purpose of examining rectification of a deficiency, release of a vessel from detention, restoration of documents, etc., the owner of the vessel so boarded shall pay all costs incidental thereto in addition to any inspection fee due under this Regulation.

**(5) Annual Adjustment.** The fee provided for in paragraph (1)(b) shall be adjusted annually by publication in a Marine Notice on the first day of each succeeding year, with calendar year 1995 being the base year, in accordance with the inflation index in the form of the Producer Price Index of the United States Federal Reserve, and any adjustment will take effect from the date of publication of the Notice.

#### **10. Costs of Marine Investigation, International Participation and Nautical Training.**

**(1) Annual Fees.** The annual fee prescribed in respect of a registered vessel in accordance with Regulation 2.40 of the Maritime Regulations shall be \$0.07 per net ton plus \$1,000.

**(2) Nautical Training.** The prescribed rate in accordance with Regulation 2.40(2)(c) of the Maritime Regulations for the purposes of nautical training shall be \$0.01 per net ton.

**(3) Credit for Liberian Crew.** The prescribed rate in accordance with Regulation 2.40(3) of the Maritime Regulations for the purposes of computation of credit in respect of a Liberian national shall be \$0.01 per net ton.

#### **11. Documentation of Vessels.**

The fees in respect of documentation of vessels shall be those set out from time to time in Marine Notices issued for this purpose by the agent appointed under Section 13 of the Maritime Law.

#### **12. Recordation in any Index and Registering of Instruments.**

The fees in respect of:

- (a) The recordation in respect of any vessel in any index;
- (b) The registering of any documents required or permitted to be registered under the Maritime Law or the Maritime Regulations;
- (c) The inspection of any index which is a public index or of any instrument forming a



part of the public record in respect of a registered vessel;

- (d) The provision of any copy of or certified copy of an extract from any index or any registered instrument, as provided for in the Maritime Law or Maritime Regulations,

shall be those set out from time to time in Marine Notices issued for this purpose by the agent appointed under Section 13 of the Maritime Law.

**13. Radio Communications.**

The fees in respect of radio communications shall be those set out from time to time in Marine Notices issued for this purpose by the agent appointed under Section 13 of the Maritime Law.

**14. Documentation of Seafarers.**

The fees in respect of documentation of seafarers shall be those set out from time to time in Marine Notices issued for this purpose by the agent appointed under Section 13 of the Maritime Law.

**15. Manning Certificates.**

The fees in respect of the issue and reissue of manning certificates shall be those set out from time to time in Marine Notices issued for this purpose by the agent appointed under Section 13 of the Maritime Law.

**16. Publications.**

The fees and charges in respect of publications, including the Combined Publications Folder (CPF) RLM-300, shall be those set out from time to time in Marine Notices issued for this purpose by the agent appointed under Section 13 of the Maritime Law.

**17. Special Services.**

The fees and charges in respect of special services shall be calculated in accordance with the rates set out from time to time in Marine Notices issued for this purpose by the agent appointed under Section 13 of the Maritime Law.

**18. Power to Vary.**

**(1) Authorized by the Commissioner for Maritime Affairs.** Where so authorized by the Commissioner for Maritime Affairs, the agent appointed under section 13 of the Maritime Law may vary the fees and taxes specified in Regulations 2(1), 3(1) and (2), 4, 5 and 10 in respect of a vessels of particular categories or a particular vessel, in respect of different times, different periods of time and in different circumstances:

Provided that such variation shall be authorized only where:

- (a) The Commissioner is satisfied that it is the interest of the Maritime Program of Liberia to do so; and
- (b) The effect in respect of a particular vessel is to reduce the fee, or the total fee, that would otherwise be payable under those Regulations in respect of that vessel, or that category of vessels, at that time, for that period of time, or in those circumstances in which the variation will have effect.

**(2) Terms of Commissioner's Authorization.** An authorization given under this Regulation shall be in writing addressed to the agent and may be of general application or may be restricted as specified in the authorization and make different provisions in respect of different vessels or different categories of vessels, different times and different periods of time, and different circumstances and may provide to the agent discretion to apply the authorization as may be in the best interests of the development and maintenance of the Maritime Program of Liberia.

**(3) Power to Vary Marine Notice.** The agent appointed under Section 13 of the Maritime Law may add to, delete from and otherwise vary the list of fees and charges specified in Regulations 6, 9 and 11 to 17:

Provided that, where the effect of such variation is to increase the fee or the rate at which the fee is calculated, the agent shall make prior publication of the variation to the owner of any registered vessel no later than one month before the variation is scheduled to take effect.

#### **19. Invoicing and Collection.**

All fees, taxes and charges due under the provisions of these Regulations, except under Regulations 2(2) and 3(3), shall be invoiced and collected by the Office of Deputy Commissioner of Maritime Affairs.



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