
Commission approves Belgian tax measures for maritime transport

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The European Commission has approved under EU State aid rules the prolongation until end 2022 of various Belgian support measures for maritime transport. The scheme encourages shipping companies to register their ships in Europe and so ensure higher social, environmental and safety standards.

Belgium has also committed to a number of changes to its scheme to prevent any discrimination between shipping companies and registries of different European Economic Area (EEA) States and to avoid undue competition distortions.

Under the Belgian scheme, a shipping company is taxed on the basis of ship tonnage (i.e. based on size of shipping fleet) rather than the actual profits of the company. In particular, tonnage taxation will be applied to a shipping company's

- core revenues** from shipping activities, such as cargo and passenger transport;
- certain **ancillary revenues** that are closely connected to shipping activities (which are now capped at a maximum of 50% of a ship's operating revenues); and
- revenues from **towage** and **dredging** as well as **onshore ship management** activities, subject to certain conditions.

The Belgian scheme requires that if a shipping company wants to benefit from the scheme, a significant part of its fleet flies the flag of an EU or EEA State.

In this respect, the Belgian authorities have committed to extend the benefit of tonnage tax to **all** eligible ships that fly an EEA flag. This will prevent any discrimination between shipping companies and registries of different EEA States and preserve internal market rules on freedom of establishment.

The Commission assessed the amended measures under EU State aid rules, in particular its Guidelines on State aid to maritime transport. It concluded that the Belgian scheme is in line with EU State aid rules, because it will provide incentives to maintain maritime jobs within the EU, whilst preserving competition within the EU Single Market. More specifically, it will encourage shipping companies to register their

ships in Europe and thus commit to high social, environmental and safety standards.