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## No. S 1013

### MERCHANT SHIPPING ACT 1995

#### MERCHANT SHIPPING (FEES) (AMENDMENT NO. 2) REGULATIONS 2022

In exercise of the powers conferred by section 213(1) of the Merchant Shipping Act 1995, the Maritime and Port Authority of Singapore, with the approval of the Minister for Transport, makes the following Regulations:

#### **Citation and commencement**

1.—(1) These Regulations are the Merchant Shipping (Fees) (Amendment No. 2) Regulations 2022 and, except for regulation 6, come into operation on 1 January 2023.

(2) Regulation 6 is deemed to have come into operation on 31 December 2021.

#### **Amendment of regulation 2**

2. In regulation 2 of the Merchant Shipping (Fees) Regulations (Rg 17) (called in these Regulations the principal Regulations), after paragraph (5), insert —

“(6) Where goods and services tax (called in these Regulations GST) is chargeable under the Goods and Services Tax Act 1993 in respect of any matter specified in these Regulations, GST is calculated based on the rate in force at the time the matter is supplied.”.

#### **New regulation 2A**

3. In the principal Regulations, after regulation 2, insert —

#### **“Partial waiver in 2023 due to increase in GST**

2A. In respect of the fee for any matter specified in these Regulations that is chargeable with GST, an amount equivalent

to 1% of the fee (exclusive of GST) is waived for the period between 1 January 2023 and 31 December 2023 (both dates inclusive).”.

### Amendment of First Schedule

#### 4. In the First Schedule to the principal Regulations —

(a) in Part I, replace items 1, 2 and 3 with —

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|---|---|
| “ 1. Replacement of a Certificate of Registry   | \$32.40 (inclusive of GST).   |
| 2. Inspection of the register   | \$10.80 (inclusive of GST).   |
| 3. On a mortgage or transfer or transmission of mortgage according to the tonnage of the ship or shares (for example, the mortgage of a 1/64 share in a ship of 6,400 tons is to be reckoned as the mortgage of 100 tons) | \$51.84 (inclusive of GST) plus \$1.08 (inclusive of GST) per 100 tons or part of every 100 tons.”; |

(b) in Part II, in item 2, replace paragraph (b) with —

“(b) in relation to a vessel that does not fall within the meaning of a “ship” under section 21(4)(a) of the Goods and Services Tax Act 1993:

Tonnage ( <i>tons</i> )		Fee		
Exceeding	Not Exceeding	Initial survey	Periodic survey (inclusive of GST)	Renewal survey (inclusive of GST)
0	100	\$3,750	\$896.40	\$1,165.32
100	1,000	\$3,750 plus \$360 per 100 tons or part of every 100 tons	\$896.40 plus \$91.80 per 100 tons or part of every 100 tons	\$1,165.32 plus \$119.34 per 100 tons or part of every 100 tons
1,000	5,000	\$6,990 plus \$650 per 500 tons or part of every 500 tons	\$1,722.60 plus \$216 per 500 tons or part of every 500 tons	\$2,239.38 plus \$280.80 per 500 tons or part of every 500 tons
Exceeding 5,000		\$12,190 plus \$650 per 5,000 tons or part of every 5,000 tons	\$3,450.60 plus \$216 per 5,000 tons or part of every 5,000 tons	\$4,485.78 plus \$280.80 per 5,000 tons or part of every 5,000 tons”;

(c) in Part II, in item 4, replace paragraph (b) with —

“(b) in relation to a vessel that does not fall within the meaning of a “ship” under section 21(4)(a) of the Goods and Services Tax Act 1993:

Tonnage (tons)		Fee		
Exceeding	Not Exceeding	Initial survey	Renewal survey (inclusive of GST)	Intermediate / Annual survey and endorsement (inclusive of GST)
0	100	\$1,230	\$626.40	\$356.40
100	1,000	\$1,230 plus \$60 per 100 tons or part of every 100 tons	\$626.40 plus \$32.40 per 100 tons or part of every 100 tons	\$356.40 plus \$21.60 per 100 tons or part of every 100 tons
1,000	5,000	\$1,770 plus \$180 per 500 tons or part of every 500 tons	\$918 plus \$97.20 per 500 tons or part of every 500 tons	\$550.80 plus \$64.80 per 500 tons or part of every 500 tons
Exceeding 5,000		\$3,210 plus \$180 per 5,000 tons or part of every 5,000 tons	\$1,695.60 plus \$97.20 per 5,000 tons or part of every 5,000 tons	\$1,069.20 plus \$64.80 per 5,000 tons or part of every 5,000 tons

(d) in Part II, in item 5, replace paragraph (b) with —

“(b) in relation to a vessel that does not fall within the meaning of a “ship” under section 21(4)(a) of the Goods and Services Tax Act 1993:

Tonnage (tons)		Fee			
Exceeding	Not Exceeding	Initial survey	Renewal survey (inclusive of GST)	Annual survey and endorsement (inclusive of GST)	Intermediate survey (inclusive of GST)
0	100	\$3,650	\$626.40	\$334.80	\$486
100	1,000	\$3,650 plus \$260 per 100 tons or part of every 100 tons	\$626.40 plus \$64.80 per 100 tons or part of every 100 tons	\$334.80 plus \$32.40 per 100 tons or part of every 100 tons	\$486 plus \$54 per 100 tons or part of every 100 tons
1,000	5,000	\$5,990 plus \$420 per 500 tons or part of every 500 tons	\$1,209.60 plus \$162 per 500 tons or part of every 500 tons	\$626.40 plus \$75.60 per 500 tons or part of every 500 tons	\$972 plus \$86.40 per 500 tons or part of every 500 tons
Exceeding 5,000		\$9,350 plus \$420 per 5,000 tons or part of every 5,000 tons	\$2,505.60 plus \$162 per 5,000 tons or part of every 5,000 tons	\$1,231.20 plus \$75.60 per 5,000 tons or part of every 5,000 tons	\$1,663.20 plus \$86.40 per 5,000 tons or part of every 5,000 tons

(e) in Part II, in item 9(b)(ii), replace “\$64.20 (inclusive of GST of \$4.20)” with “\$64.80 (inclusive of GST)”;

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- (f) in Part II, in item 9(b)(iv), replace “\$42.80 (inclusive of GST of \$2.80)” with “\$43.20 (inclusive of GST)”;
  - (g) in Part II, in item 10, replace “\$192.60 (inclusive of GST of \$12.60)” with “\$194.40 (inclusive of GST)”;
  - (h) in Part II, in item 18, replace “\$32.10 (inclusive of GST of \$2.10)” with “\$32.40 (inclusive of GST)”;
  - (i) in Part III, in item 7, replace “\$19.26 (inclusive of GST of \$1.26)” with “\$19.44 (inclusive of GST)”;
  - (j) in Part III, in item 10, replace “\$11.77 (inclusive of GST of \$0.77)” with “\$11.88 (inclusive of GST)”;
  - (k) in Part IV, in item 6, replace “\$16.05 (inclusive of GST of \$1.05)” with “\$16.20 (inclusive of GST)”;
  - (l) in Part IV, in item 7, replace “\$46 (inclusive of GST of \$3.01)” with “\$46.43 (inclusive of GST)”;
  - (m) in Part IV, in item 8, replace “\$10.70 (inclusive of GST of \$0.70)” with “\$10.80 (inclusive of GST)”;
  - (n) in Part VI, in items 1 and 2(b), replace “\$1,337.50 (inclusive of GST of \$87.50)” with “\$1,350 (inclusive of GST)”;
  - (o) in Part VIII, in item 2, replace “\$14.98 (inclusive of GST of \$0.98)” with “\$15.12 (inclusive of GST)”.

## Replacement of Second and Third Schedules

5. In the principal Regulations, replace the Second and Third Schedules with —

### “SECOND SCHEDULE

Regulation 2(2)

#### ANNUAL ADMINISTRATIVE FEE FOR SHIPS

<i>First column</i>		<i>Second column</i>
<i>Tonnage (tons)</i>		
<i>Exceeding</i>	<i>Not Exceeding</i>	<i>Annual administrative fee (inclusive of GST)</i>
0	299	\$121.12
299	2,000	\$302.80
Exceeding 2,000		\$605.60

### THIRD SCHEDULE

Regulation 2(3)

#### ANNUAL ADMINISTRATIVE FEE FOR TANKERS

<i>First column</i>		<i>Second column</i>
<i>Tonnage (tons)</i>		
<i>Exceeding</i>	<i>Not Exceeding</i>	<i>Annual administrative fee (inclusive of GST)</i>
0	299	\$242.24
299	2,000	\$423.92
Exceeding 2,000		\$726.72

## Replacement of references to provisions of Acts because of 2020 Revised Edition

6. In the First Schedule to the principal Regulations, in Part II —  
 (a) in item 2(a), replace “(Cap. 117A)” with “1993”; and

(b) in items 2(b), 4(a) and (b), 5(a) and (b) and 9(b)(i), (ii), (iii) and (iv), after “Goods and Services Tax Act”, insert “1993”.

*[G.N. Nos. S 98/98; S 344/98; S 216/2004; S 387/2005;  
S 670/2008; S 202/2010; S 682/2011; S 683/2011;  
S 737/2013; S 227/2014; S 670/2016; S 300/2017;  
S 163/2020; S 354/2022]*

Made on 27 December 2022.

NIAM CHIANG MENG  
*Chairperson,  
Maritime and Port Authority of  
Singapore.*

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