



<b>(B2) Ships or inland vessel chartered in on bareboat charter terms for more than three years</b>								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>(B3) Ships or inland vessel chartered in on bareboat charter terms for less than three years</b>								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>(B4) Other ships or Inland vessel chartered in [other than those referred to at (B1), (B2) and (B3) above]</b>								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

<b>(C) Details of Ships or Inland vessel chartered out</b>					
Sl. No. (1)	Name of the ship/inland vessel (2)	Net tonnage (3)	Date of commencement of charter (4)	Period of charter (5)	Whether qualifying or not (6)
<b>(C1) Ships or inland vessel chartered out on bareboat charter-cum-demise terms</b>					
(1)	(2)	(3)	(4)	(5)	(6)
<b>(C2) Ships or inland vessel chartered out on bareboat charter terms for more than three years</b>					
(1)	(2)	(3)	(4)	(5)	(6)
<b>(C3) Ships or inland vessel chartered out on bareboat charter terms for less than three years</b>					
(1)	(2)	(3)	(4)	(5)	(6)

12. Other details to be provided as separate annexures: (refer Note 6)

### **PART B**

#### **Statement of particulars to be furnished only in case of renewing of option for tonnage tax scheme**

Sl. No.	Particulars	
1.	Date(s) of exercising earlier option(s) along with date(s) of order approving the option	<i>(dd/mm/yyyy)</i>
2.	Details regarding earlier options:	
	(i) Whether the company ceased to be a qualifying company at any time during earlier option(s).	<i>Yes/No</i>
	(ii) Whether any default was made in complying with the provisions of section 232(1) to (20) (if yes, give details).	
	(iii) Whether the company was excluded from the scheme under section 234(4) to (7) (if yes, give details).	
	(iv) Whether the company voluntarily opted out of the tonnage tax scheme (if yes, give details).	

3.	Other details to be provided as separate enclosure:	(refer Note 6)
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**DECLARATION\*\***

I, \_\_\_\_\_ (full name in block letters) having Permanent Account Number ....., do hereby declare that what is stated in this application and the Annexure hereto is true to the best of my information and belief. I further confirm that:

- (1) \_\_\_\_\_ [Name of the company] is an Indian company within the meaning of section 2(28).
- (2) The place of effective management of the company within the meaning of section 235(h)(ii) is in India.
- (3) The company owns \_\_\_\_\_ qualifying ship(s).
- (4) The main object of the company is operation of ships or inland vessels. Copy of Memorandum of Association of the company is enclosed.
- (5) I certify that the applicant company is a unit of an International Financial Services Centre and has filed the application within three months from the date on which the deduction under section 147 is no longer applicable.

2. I ..... further declare that I am making this application in my capacity as \_\_\_\_\_ and I am also competent to make this application and verify it.

Place :

Date :

Signature

Name:

**Notes:**

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/Block/Sector, iv. Pin/ZIP Code, vi. Area/locality, vii. District, viii. State.
3. Fill 'residential status' as (i) Resident (ii) Non-resident (iii) Resident but not ordinarily resident.
4. Enclose a copy of the certificate of incorporation.
5. Enclose evidence in support of the claim.
6. The following details shall be provided as annexures, with respect to relevant Sl. No. of Part A or Part B as mentioned below:

Annexure	With respect to	Particulars
A-1	Part A (Row No. 10)	In respect of each of the ships, details of which are being given in item 10, a copy of the following certificates, as may be relevant, in case of each qualifying ship should be enclosed: (i) Certificate of registration under the Merchant Shipping Act, 2025 (24 of 2025) and tonnage certificate under the relevant rules made under the Merchant Shipping Act, 2025 (24 of 2025); (ii) Certificate of registration under the Merchant Shipping Act, 2025 and international tonnage certificate issued under the provisions of the Convention on Tonnage Measurement of Ships, 1969 as specified in the relevant rules made under the Merchant Shipping Act, 2025 (24 of 2025); (iii) Permission obtained from the Director-General of Shipping to charter in a ship in case of ships registered outside India
A-2		In case of inland vessel registered in India, a certificate issued under the Inland Vessels Act, 2021 (24 of 2021).
A-3	Part B (Row No. 1)	Copy of the order(s)

7. Part A is to be filled up both in case of exercising the option and while renewing the option. However, Part B is to be filled up only in cases where an application is being filed for renewing the option.
8. This application should be filed with the Joint Commissioner of Income-tax, having jurisdiction over the applicant company.
9. All the columns in the application must be filled in. Part A and Part B (if applicable) of the Annexure must be filled in, failing which the application shall be treated as incomplete.
10. \*\*Before signing the declaration every person should satisfy himself that the application, the accompanying statements and documents are, to the best of his knowledge and belief, correct and complete in all respects. Any person making any false statement shall be liable to be prosecuted under section 482.
11. The application shall be signed and verified on behalf of the company by the managing director of the company, or where for any unavoidable reason such managing director is not able to sign and verify this Form, or where there is no managing director, by any director.
12. For the purposes of Signing and verification of the application
  - (a) where the company is being wound up, whether under the orders of a court or otherwise, or where any person has been appointed as the receiver of any assets of the company, the statement shall be signed and verified by the liquidator referred to in Section 322(1);
  - (b) where the management of the company has been taken over by the Central Government or any State Government under any law, the statement of the company shall be signed and verified by the principal officer thereof.
13. Some of the information in the form would be pre-filled to the extent possible.
14. Amounts to be filled in ₹ unless otherwise provided.