



# Maritime tax schemes

Position

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The tonnage tax scheme and remittance reduction maritime shipping are essential for having a maritime sector in the Netherlands. The Netherlands must restore the global fiscal level playing field by including offshore ships.

## Why is this important?

The Netherlands offers three fiscal schemes for the shipping industry: the tonnage tax scheme, the remittance reduction for maritime shipping, and random depreciations for seagoing ships. It is essential to maintain these maritime fiscal schemes, this way it is possible to ensure that Dutch shipowners continue to manage their fleet in the Netherlands. These schemes are crucial for the Dutch shipping industry, Dutch seafarers, and the broader Dutch maritime sector.

## Fiscal regulations

### Tonnage tax regime



The tonnage regime has been in place in the Netherlands since 1996. Since then, nearly all countries with a maritime sector have implemented a similar tonnage regime.

The tonnage tax regime is a profit tax system specifically designed for maritime shipping. Shipping companies and ship managers can choose to apply either the standard profit tax regime or the tonnage regime for a 10-year period. Coordination with the tax authorities is mandatory to apply for one of the profit tax systems.

The most recent update to the Dutch regime was back in 2010. Since then, the shipping industry has evolved significantly, with new types of ships entering into service. Several of these newer types of ships, that should fall under the current tonnage regime are not included. For instance, ships used in the construction of offshore wind farms fall outside the current scope, due to the nature of their work.

## Wage tax reduction scheme for seafarers



The Wage tax reduction scheme **enables Dutch shipowners to compete in the global shipping industry through a relief of labour cost. Besides being an important fiscal scheme for a level global playing field it also improves the labour market position of Dutch seafarers.**

The aim of the scheme is threefold:

- 1 Strengthening the labour market position of Dutch seafarers;
- 2 Strengthening the competitive position of Dutch shipowners;
- 3 Strengthening the Dutch maritime cluster through Dutch seafarers moving on to shore-based positions after their careers on board.

Without this scheme, Dutch seafarers would disappear from the fleet, with all its consequences for the entire Dutch maritime cluster. Many Dutch seafarers who continue their careers ashore do so in the Dutch maritime cluster because the knowledge and expertise gained at sea is very valuable for the shipping companies.

## Random depreciations



**Shipowners with seagoing ships that do not qualify for the tonnage tax regime can apply a random depreciation to these ships. This allows them to accelerate the depreciation of the ship's purchase costs for tax purposes, thereby reducing their taxable profit.**

However, this fiscal advantage is temporary, as no further depreciation can be claimed once the ship has been fully depreciated for tax purposes. As a result, the fiscal profit increases after full depreciation, meaning the shipowner will have to pay more tax from that point onward.

The arbitrary depreciation of seagoing ships complements the tonnage tax regime. Shipowners who are subject to tax in the Netherlands but cannot use the tonnage tax regime can still benefit from this scheme, providing them with a temporary financial advantage.

# How should we solve it?

The tonnage tax scheme and wage tax facility for shipping are in need of major maintenance. Currently, the tonnage tax regime can only be applied to ships which perform transport activities and only a number of specifically named ship types. The KVNR advocates to change the current manner of including ships. All ship types should be included and the maritime industry should create a list of non-qualifying ships that should be excluded from these tax schemes.

This will level the fiscal playing field for Dutch based shipowners in competing with other maritime countries around the world.

This will level the fiscal playing field with the maritime countries around us. In any case, as a result, work boats, dredgers, chase and guard ships, subsea rock installation (SRI) vessel and other ships used for naval assistance, as well as transport ships that, for example, transport CO2 from land to a storage location at sea, should become qualifying ships for the tonnage tax regime and the wage tax facility for maritime shipping.

This also applies to the wage tax reduction scheme for seafarers. The scheme contributes to the competitive position of Dutch shipowners and seafarers with their European and global competitors. It is therefore important to make and keep the scheme as attractive as possible. One way of doing this is by making the remittance reduction option as optimal as possible and extending the scope of the scheme to offshore.

## State of affairs - November 1, 2024

**October 3, 2024:** During a debate in the House of Representatives, the Minister of Infrastructure and Water Management (IenW) + pledged to consult with the State Secretary of Finance on how to shape the extension of the schemes to offshore ships. These consultations should take place in the autumn of 2024. The KVNR looks forward to the ministers' conclusions.

**2023:** In February 2023, the House of Representatives also passed a motion by Chris Stoffer (SGP), instructing the government to bring ships operating offshore fully under the scope of the tonnage tax regime and the wage tax reduction scheme for seafarers. Of course, this must be worked out within European state aid frameworks.

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