



भारत सरकार / GOVERNMENT OF INDIA  
पत्तन, पोत परिवहन और जलमार्ग मंत्रालय  
MINISTRY OF PORTS, SHIPPING AND WATERWAYS



नौवहन महानिदेशालय, मुंबई  
DIRECTORATE GENERAL OF SHIPPING, MUMBAI

DGS CIRCULAR NO. 06 OF 2023

File no. MTT/16-17/Misc 07

Dated: 22.02.23

**Sub: System for administration of Minimum Training Requirement for Tonnage Tax Company in terms of Section 115VU of Income Tax Act, 1961 and guidelines issued vide Notification published in Gazette vide S.O. 1436 (E) dated 30.12.2004 as amended in Gazette Notification S.O. 2132(E) dated 12.12.2007 - Corrigendum to Tonnage Tax Cell Circular no. 1 of 2009 dated 02.03.2009**

1. Whereas para 4 of the Gazette Notification S.O. 2132(E) dated 12.12.2007 states that the amount of administrative cost payable by a tonnage tax company to the Maritime Training Trust and stipend payable by the tonnage tax company to the trainee officer shall be prescribed by the Director General of Shipping from time to time.
2. Whereas, TTC Circular no. 1 of 2009 dated 02.03.2009 was issued by the tonnage tax cell of this Directorate. Para 4 of the said circular determines the administrative cost and stipend payable by the tonnage tax company / trainee officer.
3. Whereas, as per para 4 of Tonnage Tax Circular no. 01 of 2009 dated 02.03.2009, from the FY 2008-09 onwards, the administrative cost payable by a tonnage tax company shall be Rs. 500/- per month per trainee, irrespective of the size of the vessel. The administrative cost payable by a tonnage tax company to the Trust shall be paid in advance for six (6) months.
4. Whereas, there will be a partial modification in the above said circular –  
**i) Administrative Cost –**  
From the FY 2023-24, the administrative cost payable to Maritime Training Trust by a tonnage tax company shall be Rs. 1,000/- per month per trainee plus applicable GST, irrespective of the size of the vessel. The administrative cost payable by a tonnage tax company to the Trust shall be paid in advance for six (6) months.



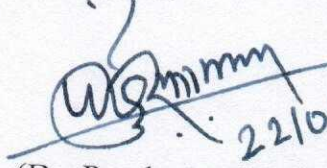
**ii) Penalty payment in lieu of obligation for training –**

The penalty payment in lieu of obligation for training for non-compliance of minimum training requirement payable by a tonnage tax company remains unchanged. No GST will be charged on the penalty amount.

**iii) Stipend -**

The requirement of minimum stipend of Rs. 5000/- per month, with increments, as specified in the indenture payable to the trainees remains unchanged. The tonnage tax companies may however; augment the stipend at their own discretion and such modifications may be informed to the Directorate.

5. This issues with the approval of Director General of Shipping & Additional Secretary to Govt. of India.

  
22/02/2023

(Dr. Pandurang K. Raut)

Dy. Director General of Shipping (MTT)

To,

1. INSA
2. ICCSA
3. Computer Cell - for placing in DGS Website
4. All tonnage tax opted companies