

## **Act amending the tonnage taxation act and the taxation of seafarers act**

(Extension of the tonnage taxation scheme to a number of special purpose ships)

### **Section 1**

In the tonnage taxation act (*tonnageskatteloven*), cf. consolidated act no. 945 of 6 August 2015, the following amendments shall be made:

1. In *section 1*, the following shall be inserted as *subsection 2*:  
"Subsection 2. Subsection 1 shall also apply to income from activities mentioned in section 8a."
2. In *section 2(1)*, *1<sup>st</sup> sentence*, "sections 6-8" shall be amended to "sections 6-8a".
3. In *section 8(1)*, *1<sup>st</sup> sentence*, "section 6" shall be amended to "section 6 or 8a".
4. In *section 8(1)(iii)*, "piers, bridges, oil installations, wind farms or other offshore installations, laying of pipelines on the seabed," shall be amended to "piers and bridges as well as".
5. After *section 8*, the following shall be inserted before the headline before *section 9*:  
"**Section 8a.** Income from the following types of activities at sea shall, in connection with taxation under this act, be considered equal to income from shipping company activities between various destinations, as mentioned in section 6:
  - 1) Guard service not covered by section 6.
  - 2) Support and service functions not covered by section 6.
  - 3) The construction, repair and dismantling of oil installations, wind farms or other offshore installations at sea. However, in connection with income from activities related to the construction, repair and dismantling of oil installations, the first sentence shall apply only to the extent that the activities are exercised outside Danish territorial waters or continental shelf area.
  - 4) The laying, inspection and repair of pipelines or cables on the seabed as well as digging in this connection.
  - 5) Ice handling not consisting in towage activities covered by section 8(1)(vi).
  - 6) The accommodation of personnel, spare parts or workshop facilities in connection with offshore works."
6. In *section 10(1)*, the following shall be inserted as the *second sentence*:  
"Income as mentioned in section 8a and income that may be related to services closely affiliated hereto, cf. subsection 2, shall also be covered by the tonnage taxation scheme."

## Section 2

In the taxation of seafarers act (*sømandsbeskatningsloven*), act no. 386 of 27 May 2005, as amended inter alia by section 12 of act no. 343 of 18 April 2007 and, most recently, by section 2 of act no. 622 of 14 June 2011, the following amendments shall be made:

1. *Section 5a(1)* shall be repealed.  
Subsequently, subsection 2 shall become subsection 1.
2. The following shall be inserted after *section 5a*:  
"**Section 5b.** Irrespective of the provisions of the tonnage taxation tax (*tonnageskatteloven*), section 5 shall not apply to work on board ships carrying out activities covered by section 8a(i)-(iii) of the tonnage taxation act, activities covered by section 8a(iv) of the tonnage taxation act with the laying, inspection and repair of pipelines on the seabed, including digging in this connection or activities covered by section 8a(v) or (vi) of the tonnage taxation act."

## Section 3

*Subsection 1.* The Minister for Taxation shall determine the entry into force date of the act.

*Subsection 2.* The act shall take effect from and including the income year 2016.

*Marselisborg Castle, 29 December 2015*

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