

REGISTRE INTERNATIONAL FRANÇAIS
FRENCH INTERNATIONAL REGISTER

French International Register INFORMATION GUIDE



LE RIF

The French International Register

Mark your difference and fly the quality flag

June 2014

Sommaire

Information guide

The RIF: the French International Register	5
The “Guichet unique,” your first point of contact	5
Advantages	5
Eligible vessels	6
The RIF: simplified procedures	8
Registering a vessel with the RIF	8
The RIF: financing and taxation	10
Flat-rate tax system based on tonnage.....	10
Applicable VAT	11
The RIF and the oil regime	12
Embarked personnel	13
Crew composition	13
Applicable labour law.....	13
Social protection of seamen	13
Special scheme for seamen (ENIM)	14
Affiliation to the Maritime family allowances fund.....	17
Maritime Labour Convention (MLC 2006).....	19
The RIF in full transparency	21
Summary cost table	21

RIF

The RIF is the French international register of commercial vessels

Within the framework of harmonising Community policies, increasing maritime safety and security, and developing the competitiveness of shipping companies and maritime employment, a register of ocean-going commercial vessels employed in international cabotage and manned professional recreational vessels of over 24 metres – the French International Register – was established by the law of 3 May 2005.

Commercial vessels flying the French flag are ranked in the white list of the Paris Memorandum of Understanding¹ and were at the top of the ranking in 2012 and 2013.

Likewise, the French flag is one of six European flags to meet all of the 2013-2014 performance criteria established by the International Chamber of Shipping (ICS) and International Shipping Federation (ISF) (source: Flag State Performance Table 2013-2014).

Finally, once again, the renewal of the US coast guard label QUALSHIP 21 has been obtained for 2014. These three distinctions confirm the quality of French vessels in terms of safety and compliance with international standards.

In addition to tax advantages and full social protection, the RIF is also the modern symbol of France's commitment to com-

plying with the notion of a “substantial link” between the vessel and the State in accordance with article 91 of the Montego Bay Convention.

The RIF offers attractive registration conditions thanks to the “Guichet unique” and a talented team at your service involved in developing the fleet.

The “Guichet unique”, your first point of contact

The “Guichet unique” is shipowners' first point of contact for any procedure or question relating to registration and the management of vessels and their crews. It brings together personnel from customs administration and maritime affairs administration in one office in Marseille.

The “Guichet unique” offers you a custom service to quickly and easily complete your vessel's registration and management formalities.



A fully competent team is at your service for all aspects, please do not hesitate to contact them :

- + 33 (0)4 96 11 55 10
- rif@developpement-durable.gouv.fr

Advantages

- A **Community register**.
- A register offering a **renowned level of vessel safety and security**.

1. Following its 36th amendment, the Paris Memorandum of Understanding groups 27 maritime administrations and covers the waters of the European coast and North Atlantic Basin, from North America to Europe. It manages the inspections conducted as part of the port State control. The provisions of this text have now been rendered mandatory by directive 2009/16 EC on port State control.

- **Quick and easy administrative procedures:**

A single point of contact, the “Guichet unique”, for all your customs and maritime affairs procedures with formalities free of charge.

- **Attractive tax measures and tax exemption:**

- Exemption from VAT and customs duties on the vessel upon import, on victuals and domestic tax, on oil products, on the delivery of items intended to be incorporated on the vessel, on maintenance, alteration, repair, chartering and rental operations.
- Exemption from annual French flag and sailing duties.
- For crews resident in France and whose vessels are admitted under article L 5553-11 of the transport code: exemption from employer contributions to the seafarers' social protection scheme (ENIM) as well as the “family allowance” contribution representing 5.25% of gross salary.

- **Advantages for the crew**

- Full exemption from income tax for salaried seamen resident in France and on board for more than 183 days over twelve months rolling.
- Validation of benefits with the ENIM (sickness and retirement) for seafarers resident in France.
- Validation of sailing time to obtain or maintain STCW certification.

➔ **Note:**

The income tax exemption for seamen on board RIF vessels only applies to the revenue earned from this activity

Eligible vessels

Eligibility for registration with the RIF applies to commercial vessels:

- employed in international cabotage or ocean-going;
- manned with a crew of which at least 25% are Community nationals according to the minimum safe manning document;
- compliant with the technical regulations applicable to the type of vessel in question (example: passenger ship, cargo ship).

Within the framework of registering under the French flag, in reference to article 219 of the customs code, the vessel must also fulfil ownership conditions.



CONDITIONS TO BE MET TO OBTAIN THE FRENCH FLAG FOR A VESSEL WITH THE RIF

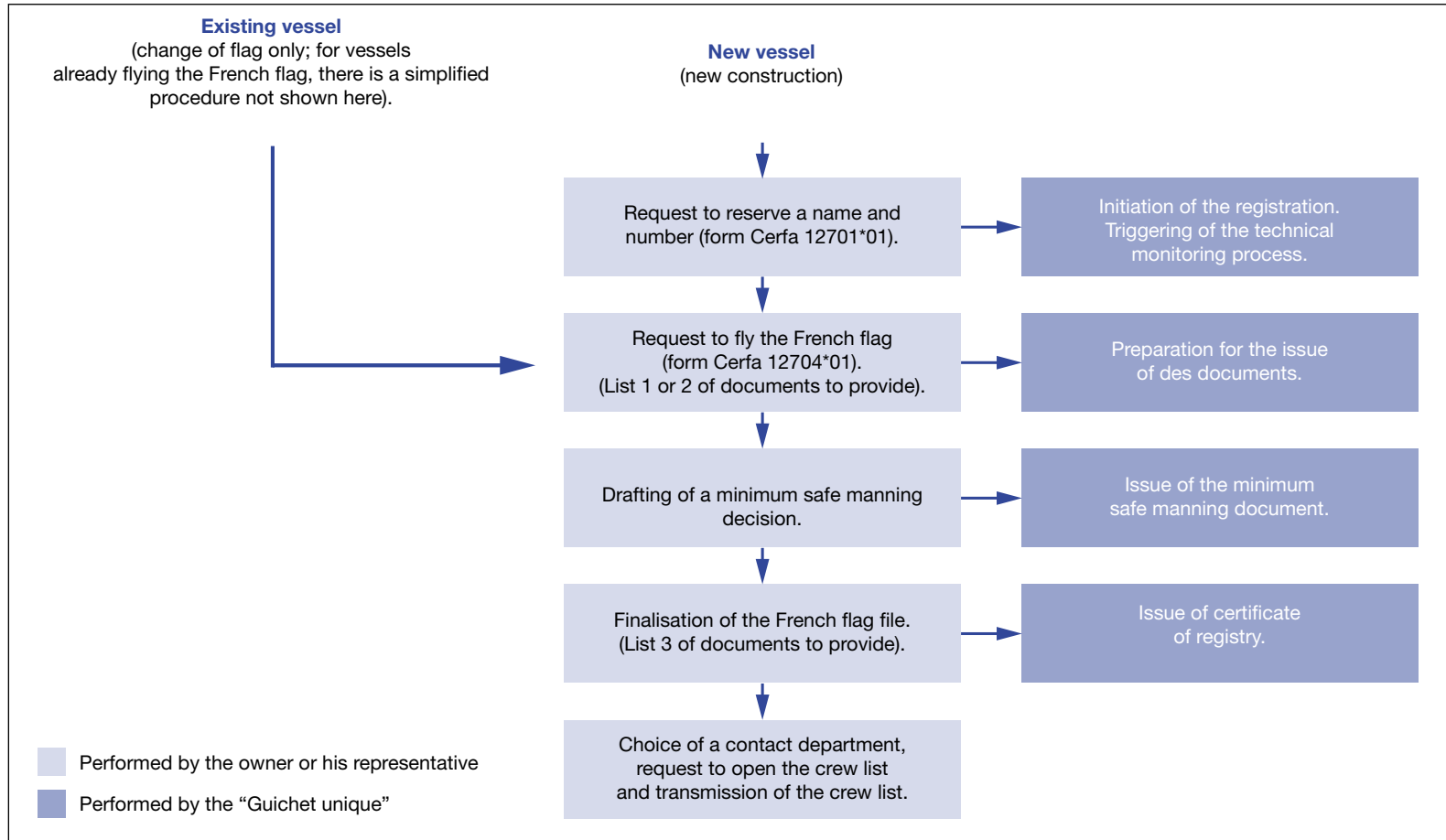
<p>General registration under the French flag</p> <p>For vessels with a length of > 24m, purchased in a third country after having settled the taxes and duties, or purchased in the European Union</p>	Owner(s) of a new or existing vessel	
	For physical persons	Conditions
	If a single owner, be of EEA nationality (one of the EU Member States + Iceland + Norway + Lichtenstein).	The owner (appointed manager if several owners) must reside in France or give an address in France for service of process if living there for less than 6 months per year.
	If several owners, at least half must be of EEA nationality (one of the EU Member States + Iceland + Norway + Lichtenstein).	
	For moral persons	Conditions
	At least 50% of the owner companies must have a head office and/or main establishment in a territory of the European Economic Area (one of the EU Member States + Iceland + Norway + Lichtenstein).	Vessel managed and controlled by the head office or main establishment in France and, failing this, by a permanent establishment of the vessel's owner company, domiciled in France = fixed structure (SIRET No.) staffed with personnel able to establish contracts and represent the moral person(s) to third parties in France.
	Lessee of a new or used vessel intended to be acquired through a leasing contract	
	Physical or moral person(s)	Conditions
Same criteria as for the owner(s).	Same conditions as for the owner(s).	

There is also a special approval procedure allowing foreign-owned vessels to benefit from a temporary French flag, in particular

in the case of a bareboat charter by a company with a permanent establishment in France (see article 219, § 3).

THE RIF: SIMPLIFIED PROCEDURES

Registering a vessel with the RIF



→ List of documents to be provided

1. Existing vessel

- Owner entity's legal status.
- Title deed.
- Copy of the bill of sale if there has been a change of ownership.
- Power of attorney (including the representative).
- Documents relating to the vessel's financing (lease contract, for example).
- Existing tonnage certificates for transcription by the French authorities.
- Certificate of non-registration of a mortgage.
- Deletion certificate issued by the previous flag administration.

2. New vessel

- Buyer's legal status.
- Copy of the construction contract and any addend.
- Power of attorney (including the representative).
- Documents relating to the vessel's financing (lease contract, for example).
- Board of Directors' purchase decision.

3. File finalisation

- Protocol of delivery and acceptance.
- Power of attorney (including the representative).
- Documents relating to the vessel's financing (lease contract, for example).

THE RIF: FINANCING AND TAX

In addition to the provisions relating to the French International Register flag, there are a set of rules intended to promote the financing and acquisition of vessels that will sail under the French flag and their operation, whilst guaranteeing competitiveness comparable with that of other Community flags.

The acquisition of vessels can benefit from accelerated depreciation conditions as part of the lease (article 39 C of the general taxation code). A financing structure can be put into place with an *ad hoc* company generally held by the credit institutions for the acquisition of vessels. This company, benefitting from a loan, makes the vessel available to the shipowner in the form of a bareboat charter with a purchase option at the end of the contract. This scheme reduces the financing cost in so far as the credit institution passes on to the lessee/shipowner a proportion of the savings it makes due to the accelerated depreciation of the vessel by reducing the rent or purchase option.

The vessel depreciation deductible from the *ad hoc* company's taxable revenue is subject to the condition that the latter is registered in France or in an EU Member State or member of the EEA (Iceland, Norway and Liechtenstein).

Deductions can be allowed of up to three times the amount of the rent over a period of 36 months and up to a quarter of the taxable profits at the corporation tax rate.

The provisions of article 39 C of the general taxation code for the financing of vessels allow syndicated loans and tax bases.

The lessee/shipowner has an option to purchase the lessor's shares in the vessel in addition to the purchase option included in

the lease contract. The capital gains on selling the equity shares are exempt from corporation tax subject to a quota of fees and charges equal to 5% of the amount of the capital gain.

Flat-rate tax system based on tonnage

Like a number of European States, in 2003 France introduced a flat-rate tax system based on vessels' tonnage (system N 737/2002, modified by the finance law of 30 December 2005 in accordance with Community guidelines on State aid to maritime transport 2004/C 13/03).

Under the terms of article 209-0 B of the general taxation code, this scheme applies to companies for whom at least 75% of turnover is generated by operating commercial vessels.

If opting for this system, the taxable revenue generated by activities directly linked to the operation of eligible vessels is determined by applying the following scale to each vessel, per day and per net tonnage bracket of 100 universal tonnage units (UMS):

Tonnage in UMS	In €/100 UMS
Taxes up to 1.000	€0.93
From 1 000 to 10.000	€0.71
From 10 000 to 25.000	€0.47
Over 25.000	€0.24

The option is set out for a definitive period of ten years; it can be renewed at the end of this period. The option for the flat-rate tax system is valid for as long as the company undertakes to main-



tain or increase during the ten year period the proportion of net tonnage it operates under the flag of a Member State of the European Community (or European Economic Area).

Eligibility for this system applies to commercial vessels:

- that have a gross tonnage equal to or greater than 50 UMS;
- that are either owned in full or co-owned, with the exception of those on a bareboat charter to companies that are not directly or indirectly linked, or to linked companies that have not themselves opted for the system, or that are bareboat or time chartered;
- that are assigned to the transport of passengers or goods, towing on the high seas, rescue or other maritime assistance activities or the exercise of all other activities that need to be provided at sea;
- that are strategically and commercially managed from France (this condition is deemed to be met once the vessel flies the French flag);
- that have not been purchased during the system's application period from directly or indirectly linked companies that have not themselves opted for this system.

The fixed-rate tax system ceases to apply when:

- the company no longer owns or charters an eligible vessel;
- the company no longer meets the condition of a minimum percentage of turnover generated by operating commercial vessels;
- the company becomes a member of a tax group of which the eligible member companies have not exercised the option.

Applicable VAT

Regulatory provisions

The provisions of directive 2006/112/EC have been transposed into French law by article 262-II (2 and 3) of the general taxation code, under the terms of which the following are exempt from VAT:

- delivery, repair, alteration, maintenance, chartering and rental operations relating to:
 - commercial sea vessels assigned to sailing on the high seas²;
 - vessels used to exercise an industrial activity on the high seas;
- delivery, rental, repair and maintenance operations relating to items to be incorporated on these boats or used for their operation at sea.



2. Wording introduced by article 29-III of the corrective draft finance law for 2010.

Supporting documents to be provided by parties subject to VAT conducting exempt operations for the needs of commercial sea vessels

The suppliers and service providers concerned must comply with certain specific invoicing rules and keep evidence in support of their accounts. They must:

- state the name of the vessel and references on their invoices;
- keep a copy of the deed of registration under the French flag in support of their accounts.

The RIF and the oil regime

Law No. 92-1443 of 31 December 1992 reforming the oil regime set out in article L. 631-1 of the energy code states that:

“All owners of an atmospheric distillation unit in a plant used to refine crude oil on mainland France are obliged to possess, as owner or long-term charterer, a maritime transport capacity flying the French flag proportional to the quantities of crude oil that enter said plant.”

The French International Register meets the law's application conditions in regard to ownership and long-term charter under the French flag.

The next change to the law will cover the extension of the flag obligation to the transport of oil products.



EMBARKED PERSONNEL

Crew composition

At least 25% of the crew of a vessel registered under the RIF must be European Union citizens (% is based on the minimum safe manning document). The captain and his relief must be European Union citizens and either be French nationals or have knowledge of the French language and French maritime legal matters, validated by an equivalence committee.

This is a “professional exam” valid for an unlimited period.

Minimum safe manning

All vessels registered with the RIF are subject to a minimum safe manning document. This is prepared by the RIF's “Guichet unique” at the shipping company's request. The minimum safe manning varies according to the type of vessel and its commercial operation.

Seamen's qualifications

The certificates required are solely those issued within the framework of the STCW 95 convention.

Applicable labour law

The system applicable on board vessels registered with the RIF is stated in book VI of the fifth part of the transport code. Two scenarios need to be distinguished.

When a seafarer's employment agreement is established with a seaman resident in France, the applicable provisions are identical to those of the national flag set out in book V of the fifth part of the transport code and in national law.

For an agreement entered into with a seaman non-resident in France, the legislation that governs the establishment of the seafarer's employment agreement is subject to the law chosen by the parties. Irrespective of the law chosen by the parties, the employment agreement must be established in compliance with the provisions of the Maritime Labour Convention.

Social protection of seamen

The social protection scheme applicable to the French International Register (RIF) will depend on the country of residence of the seafarers.

There is a distinction between the scheme applicable to seafarers who are seamen and those who are not.

The definition of seamen and seafarers is provided by article L. 5511-1 of the transport code:

- Seaman: any person who enters into a contract with a shipowner or embarks for their own account, with a view to occupying on board a vessel a post relating to the running, steering, maintenance and operation of the vessel;
- Seafarer: any seaman or any other person conducting, on board a vessel, a professional activity relating to its operation.

Seamen employed on vessels registered with the RIF are not automatically affiliated with the special social security scheme for

seamen managed by the Seaman's National Health and Social Security Establishment.

The table below lists the different affiliations according to the seaman's country of residence and nationality.

SEAFARERS' COUNTRY OF RESIDENCE	SEAFARERS' NATIONALITY	AFFILIATION
France	Irrelevant.	ENIM (art. L. 5612-1 [1°] CT).
Outside France	UE/EEE/Swiss.	ENIM in principle Exemption: – affiliation to the seamen's country of residence if they reside in the same State as the employer's Head Office (art. L. 5631-2 CT and art. 11-4 and 12 of regulation (EC) 883/2004) ; – affiliation to the sending country if posted to another location: seamen resident in a State other than that of the employer's Head Office (art. L. 5631-2 CT).
	Country with which France has an agreement.	ENIM unless posted to another location (art. L. 5631-2 CT) ¹ .
Outside France	Third country (excl. EU/EEA/Switzerland and country with no agreement or agreement not applicable.	Law of the parties (art. L. 5631-3 CT).

¹. If the seafarers live outside France, the legislation applicable will be determined by the State of which they are nationals, subject to special provisions set out by the applicable agreement.

Seafarers who are not seamen are not affiliated to the ENIM. However, there is the same distinction between resident and non-resident. When they fall under a French system, the scheme to which they are affiliated depends on the nature of the activity performed on board the vessel (general scheme, RSI for the self-employed, etc.).

Special system for seamen (ENIM)

For seafarers affiliated to the ENIM, the details of the benefits provided by the Seaman's National Health and Social Security Establishment are presented and updated regularly on the association's website: www.enim.eu

Provident funds for seamen

The regulation defining provident funds for seamen is mainly derived from the decree of 17 June 1938 relating to the organisation and unification of the seamen's insurance scheme.

Benefits in kind:

The same as for the general sickness insurance scheme (ref.: art. L. 321-1 of the social security code), and in particular: travel expenses, spa treatments and professional retraining.

Cash benefits:

- maritime occupational accident insurance;
- insurance for sickness occurring whilst sailing;
- insurance for accidents and sickness when not sailing;
- family insurance;
- maternity insurance;

- paternity insurance;
- funeral costs;
- food allowance;
- death benefit.

Pensions:

- accident invalidity pension;
- sickness invalidity pension;
- occupational sickness invalidity pension;
- allowances for the cessation of asbestos activities.

Special feature of the maritime sector: in the event of an occupational accident or sickness observed on board the vessel, the seaman benefits from the maximum social protection. The shipowner covers the medical costs and sickness for one month after the disembarkation or repatriation of the injured or sick seaman. In advance of this, the accident or sickness must have been signalled by a detailed report. The shipowner is advised to take out a specific insurance contract to cover this risk.

Old-age insurance for seamen

The seamen's old-age insurance distinguishes between three types of pension (art. L. 5552-1 and onwards of the transport code):

- retirement pension when the seaman has at least 25 years of valid service for pension;
- proportional pension when the seaman has 15 to 25 years of valid service for pension;

- special pension when the seaman has a period of valid service for pension of at least equal to 3 months and less than 15 years.

Method of calculating the pension

The pension amount is determined based on a percentage of the reference fixed salary. Each year of contribution qualifies for 2% of the reference fixed salary. The pension amount is therefore determined using the following formula: $\text{pension} = 2\% \times \text{number of annual instalments} \times \text{reference fixed salary}$.

Ceiling on the number of annual instalments valid for pension

The number of annual instalments taken into account for pension cannot exceed:

- 37.5 annual instalments for:
 - a retirement pension paid from age 55;
 - a retirement pension paid from age 52 and a half, when the seaman already has 37.5 years of contributions;
 - early pension due to incapacity (art. L. 5552-7 of the transport code).

This ceiling can be raised to 40 annual instalments if the seaman warrants bonus loading for war services under articles L. 5552-17 and R.6.

- 25 annual instalments for a retirement pension taken between the ages of 50 and 55.

Determining the reference fixed salary

The pension paid by the seamen's pension scheme is calculated based on the reference fixed salary for the last three years or the best five years.



For more information, visit the RIF website:
www.rif.mer.developpement-durable.gouv.fr
Crew/ENIMbenefits

Methods of calculating service years

In the final calculation of service years valid for pension:

- the share of six months equal to or higher than three months is counted as six months;
- the share of six months less than three months is ignored.

Examples:

- a seaman with 14 years, 8 months and 27 days of service valid for pension: his pension is calculated based on 14 and a half annual instalments;
- a seaman with 14 years, 9 months of service valid for pension: his pension is calculated based on 15 annual instalments.

ENIM contributions and dues

Employer contributions and deductions from seamen's wages are based on the fixed salaries set on 1 April each year by inter-ministerial order.

These fixed salaries correspond to the categories into which the seamen are classified according to the positions they hold on board the vessels (art. 5553-5 of the transport code).

The positions held on board (captain, first mate, chief mechanic, etc.) are assigned to a corresponding category (from 3 to 20).

Fixed salaries



The fixed salaries are re-assessed each year at the start of April.

The current grid can be viewed on the RIF website at the following address:

<http://www.rif.mer.developpement-durable.gouv.fr/contributions-et-cotisations-r74.html>

Rates of contributions and dues

Maritime shipping companies are exempt from the employer's contribution mentioned in article L. 5553-1 of the transport code for the crew and seafarers they employ affiliated to the seaman's old-age insurance and embarked on board commercial vessels flying the French flag assigned to maritime transport activities primarily subject to international competition.

The provisions of the previous paragraph are also applicable to the employer's contributions payable by these companies for

social insurance of French seamen against the risks of accident, sickness and invalidity to the General provident fund for French seamen.

For other activities, the rate of contributions and dues is set by regulations (art. L. 5553-1 of the transport code). These rates are based on the seaman's fixed salary.

Rate of tax for the service years worked by the seamen, affiliated to the special scheme for seamen, embarked on vessels registered with the French International Register (RIF)

REGULATORY REFERENCES	OLD-AGE INSURANCE		PROVIDENT FUND		TOGETHER	
	Shipowner	Seaman	Shipowner	Seaman	Shipowner	Seaman
Decree No. 2007-941 of 15 May 2007	6.80%	10.85%	4.80%	1.25%	11.60%	12.10%

These rates are based on the seaman's fixed salary. As indicated above, for vessels subject to international competition, the shipowner benefits from full exemption from the employer's contribution (removal of the shipowner share of 11.6%). These charges only represent the share dedicated to the special scheme for seamen; other charges are payable, see paragraph on CMAF contributions and dues.

Affiliation to the Maritime family allowances fund

The Maritime family allowances fund (CMAF) is part of the general social security scheme. It is distinguished from other family allowances funds by its professional nature, making it a special body with national jurisdiction for:

- paying family allowances (except RSA and APL) to members of the special social security scheme for seamen;
- conducting social action specific to seamen's families;
- managing the recovery of contributions and dues (family allowances, general social contribution, National housing aid fund, transport tax, contribution to professional training) payable by commercial seamen and yacht crew on mainland France, as well as sea fishermen from mainland France, Guadeloupe, Guyana, Martinique and Reunion.



Family benefits and social action

Once affiliated to the ENIM, the status of seaman qualifies for the Maritime family allowances fund.

Family benefits

The benefits paid by the CMAF are as follows:

- *Children and family*
 - Early childhood benefit.
 - Childbirth allowance.
 - Standard allowance.
 - Supplement for childcare of the parents' choice.
 - Supplement for activity of the parents' choice.
 - Family allowances
 - Family supplement.
 - Allowance for school children.
 - Daily parental presence allowance.
 - Family support allowance.
 - Recovery of maintenance payments.
 - Old-age insurance for stay-at-home parents.
- *Accommodation*
 - Accommodation allowance.
 - Relocation grant.
 - Home improvement loan.
 - Home improvement loan for maternal assistants.

- *Solidarity and integration*
 - Disabled child education allowance.
 - Disabled adult allowance.
 - Old-age insurance for stay-at-home parents.

Social action

The Maritime fund conducts social action specific to seamen's families: free time and holiday aid, aid to families in difficulty, schooling expense aid, housing subsidy, aid to partners (investment/operating cost subsidies for childcare facilities) and home help.

CMAF contributions and dues

The basis of contributions and dues is calculated on the gross remuneration awarded to the seamen. The shipowner must declare the dues payable to the CMAF using monthly or quarterly slips.



Declarations and payments can be made online at www.urssaf.fr

Family allowance contributions

The contribution rate for family allowances is 5.25% of the gross salary paid to the seamen from 1 January 2014.

The maritime shipping companies subject to international competition are exempt from this.



General social contribution and Social debt repayment contribution

The General social and Social debt repayment contribution represents 8% and is based on 98.25% of the gross salary.

Contributions to the unemployment benefit and wage guarantee insurance scheme (AGS)

The total contribution is 6.7%, split between the shipowners for the employer's share of 4.3% and the employee's share of 2.4%.

Other contribution

The CMAF also recovers the National fund for housing assistance (FNAL) for 0.1% based on the social security ceiling.

Maritime Labour Convention (MLC 2006)

The Maritime Labour Convention came into force on 20 August 2013. It applies to all professional vessels. The 14 criteria that determine conformity with the provisions of this convention are:

1. Minimum age.
2. Medical certification.
3. Qualification of seafarers.
4. Seafarers' employment agreements.
5. Use of any licence or certified or regulated private recruitment and placement service.
6. Hours of work or rest.
7. Manning levels for the ship.
8. Accommodation.
9. On board recreational facilities.
10. Food and catering.
11. Health and safety and accident prevention.
12. On board medical care.
13. On board complaint procedures.
14. Payment of wages.

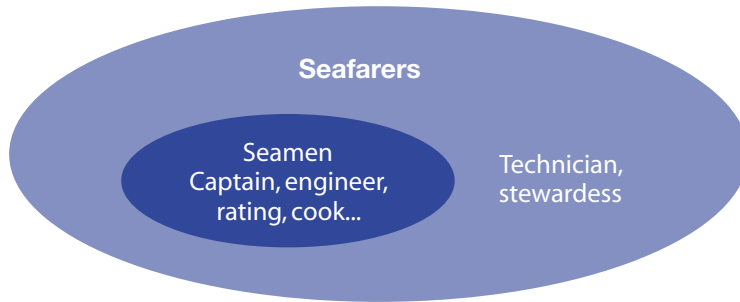
Reminder

The regulation distinguishes between two notions:

- seamen;
- seafarers other than seamen.

Seafarers
(art. L. 5511-1 of the transport code), definition:

“Seafarers”: all persons working on board a vessel, whether they perform their professional activity as an employee or not (self-employed). The distinction between seamen and seafarers other than seamen determines the applicable rules.



– Seamen benefit from the application of the maritime rules and specifics contained in book V of the fifth part of the transport code when they reside in France. For non-residents, refer to the provisions of book VI and article 5612-1, § I. 2. The crew is comprised of all seamen, including the captain.

– To take account of the special nature of working on board ships, seafarers other than seamen resident in France benefit from a certain number of provisions applicable to the seamen, stated in articles L. 5549-1 to L. 5549-6 of the transport code, relating to duration of work, employment agreement and repatriation. For non-residents, refer to the provisions of book VI and article 5612-1, § I.2.

Regulation 4.5 of the Maritime Labour Convention defines the 9 branches to be considered to establish a protection and allowances system. Member States must include at least three of these nine provisions in their regulations. All nine branches are covered by affiliation to the ENIM.

Certification

The convention's provisions are applicable to all commercial vessels, irrespective of their tonnage. However, only vessels with gross tonnage equal to or greater than 500 are subject to certification. Other vessels can be certified if the operator wishes.

This certification is awarded in two phases. To begin with, the operator declares the measures taken to conform to the convention's provisions and is awarded part I of the Declaration of Maritime Labour Compliance (DMLC I). The vessel's compliance is then established following an inspection by the competent authority (CSN). The vessel then receives part II of the declaration and the maritime labour certificate.

THE RIF IN FULL TRANSPARENCY

Cost summary

The table below sets out the costs per item for a vessel registered with the RIF.

	SERVICES	RIF
French flag and vessel registration	Documents issued (French flag deed of registration and certificate of registry).	Free.
	Tonnage certificate (ITC, Suez and Panama).	Payable (tariff set by the qualified classification company).
	Radio licence issued.	Free.
	Mortgage taken out, mortgage statements issued.	0.5‰ of the amount of the mortgage.
	Customs clearance (for vessels acquired outside the EU or EEA).	Payable (tariff set by the customs agent).
Taxation	VAT and customs duties on the vessel upon its import, on victuals and domestic tax, on oil products (TICPE), on the delivery of items intended to be incorporated on the vessel, on maintenance, alteration, repair, chartering and rental operations.	Exempt.

	SERVICES	RIF
Taxation	Annual French flag and sailing duties.	Exempt.
	Corporation tax.	According to the regulations in force.
	Tax on tonnage.	See page 10 of this document.
Crew (all)	Registration and issue of the seaman's book.	Free.
	Validation of credentials, equivalence of certificates.	Free.
	Medical check-ups.	Free.
Social benefits Crew (resident in France)	ENIM/old age insurance. ENIM/provident fund: – occupational accident insurance; – insurance for sickness occurring whilst sailing; – insurance for accidents and sickness when not sailing; – family insurance; – maternity insurance; – paternity insurance; – funeral costs; – food allowance; – death benefit; – travel expenses; – spa treatment; – professional retraining; – accident invalidity pension; – sickness invalidity pension;	Shipowner contributions: – exemption if under art. L. 5553-11 and L. 43-1 + grace period for the shipowner (1 month of medical costs payable by the shipowner + payment of wages for the first 4 months of sickness) Seaman contributions: 12.1% of fixed salary.

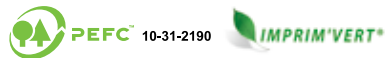
	SERVICES	RIF
	– occupational sickness invalidity pension; – allowances for the cessation of asbestos activities.	
Social benefits Crew (resident in France)	Family allowances.	Exemption of 5.25% of gross salary.
	Unemployment insurance.	Shipowner contribution: 4.3% of gross salary. Seaman contribution: 2.4% of gross salary.
	General social and Social debt repayment contributions.	Seaman contribution: 8% (98.25% of gross salary + 100% of other contributions).
Crew (resident in a State with an agreement with France)	Social protection benefits provided in the State of origin.	Variable according to the State of origin.
Crew (resident in a State with no agreement with France)	Social protection benefits provided in the State of origin.	Variable according to the State of origin.
Operation	Medical advice over the radio.	Free by CCMM Toulouse.

Also refer to:

- Ministry of Ecology, Sustainable Development and Energy:
www.developpement-durable.gouv.fr
- Ministry of the Economy and Finances:
www.economie.gouv.fr
- National association for disabled mariners (ENIM):
www.enim.eu
- Maritime family allowances fund (CMAF):
www.camf.fr
- National frequency agency (ANFR):
www.anfr.fr

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