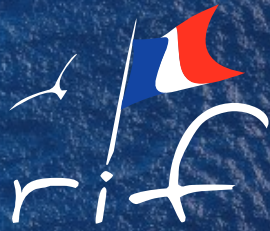


Choose
France™



FRENCH INTERNATIONAL REGISTER

Make the
difference,
fly the
French
Flag



GOUVERNEMENT

*Liberté
Égalité
Fraternité*

Which ships are eligible to the RIF?

- Commercial ships on ocean-going voyages or international cabotage, except passenger ships operating on intra-European regular lines or, based on a regulatory list, on international regular lines.
- Pleasure yachts for commercial use, with a length overall above 15 meters.
- Professional fishing ships, registered for deep-sea fishery, in first category and operating in areas defined by regulations.

Register your ship with RIF and have access to a wide range of benefits!



How to register your ship with RIF? It's simple and free

The team in charge of the RIF Office is your preferred contact point for all steps of the process. A detailed website is available to assist you: **www.rif.mer.gouv.fr**

All formalities are free (registration, etc.), with a quick response and handling of cases. The RIF Office also offers **registration of maritime mortgages** for ships under the French flag. A guarantee of quality appreciated by banks.

Contact the RIF Office before initiating formalities.

For assistance with your project, the team at the RIF Office remains fully available for any information on taxation, crew management or process to register your ship.

An attractive tax regime

With the RIF, you may benefit from an efficient tax system, designed to boost your competitiveness.

By combining different fiscal regimes, achieve the following:

■ **Be more attractive as an employer, thanks to a tax exemption on incomes**, for seafarers working at sea more than 183 days/year on RIF-registered ships (*General Tax Code, Art. 81A*).

This measure, dedicated to the RIF, is applicable with conditions.

■ **Reduce your ship acquisition costs thanks to tax-based leasing** (*General Tax Code, Art. 39 C*)

Principle: an *ad-hoc* company or a *Special vehicle purpose* (SPV) is created to acquire the ship for its use by the shipowner under a bareboat charter with a purchase option when the contract ends. It aims to reduce the acquisition cost, since the lessee/shipowner benefits from a part of the tax savings obtained via the tax-based leasing.

■ **Develop an environmentally friendly fleet thanks to the "Green extra depreciation"** (*General Tax Code, Art. 39 C*).

Principle: This scheme encourages companies to invest by granting an exceptional deduction from taxable profits, which is added to the deduction applied for depreciation. It counts as an additional tax saving.

■ **Obtain tax savings with the tonnage tax** (*General Tax Code, Art. 209-0 B*).

The optional French tonnage tax regime was approved by the European Commission in 2003. It is applicable only to maritime companies subject to corporate tax, with at least 75% of the turnover obtained from the operation of commercial ships.

Under this regime, a flat-rate is applied, its calculation is based on the taxable profits from activities directly related to the operation of specific ships owned in full ownership or in joint ownership or even operated under bareboat or time charters.



The RIF team is available to assist you with your projects and explain the criteria to benefit from these tax arrangements. Do not hesitate to contact us!

Improved working conditions offering protection

The international Maritime Labour Convention (MLC 2006) provides recommendations for all aspects of maritime labour law. Compliance with these international standards by your Flag ensures quality and well-being at work, for crewmembers and their employers.

Seafarers on board ships registered with the RIF benefit from supervised work arrangements, guaranteed resting periods, employment agreements with a verified content, etc. It is possible to use manning agencies, in accordance with the framework set by the international Maritime Labour Convention.

Note: with regard to maritime labour law, a distinction is made between seafarers who reside in France and those who reside elsewhere. For the latter, the applicable minimum wages are set by French regulations.

Premium social protection

The French social protection system for seafarers (known as ENIM) is applicable to seafarers who reside in a European Union (EU) or European Economic Area (EEA) state or in Switzerland.

Unlike private insurance, it protects not only the seafarer but also the family for all social risks (illness, disability, maternity, old-age, death).

It is a very protective system for seafarers but it remains competitive for employers. For seafarers residing in France and affiliated to ENIM, there are reduced employer contributions (11.6% instead of 35.6%)*. A full exemption from employer contributions is also possible in case of operations under international competition (*Transport Code, art. L. 5553-11*).



**N.B: the «ENIM share» represents only a part of total social contributions paid by employers and seafarers. The reduction mentioned above does not apply to URSSAF and UNEDIC systems.*

Service by the RIF: Quality is a must

The security of your crew and your customers is guaranteed thanks to the presence of French Navy vessels and French Coast Guard units all over the world.

The French flag ranks among the best flags in the world, in terms of compliance to ship safety standards. Choosing the RIF means safer navigation and operations.

Finally, the RIF offers unique assistance in difficult situations. For example, crew changes on French-flagged ships have been supported worldwide by the RIF during the COVID-19 pandemic. Thanks to the «RIF crisis unit» and the efficiency of the French diplomatic network (3th network globally), solutions were found for numerous complex situations.



Choose RIF, choose France

Thanks to its numerous ultramarine territories, France is present on 5 of the 6 continents: Europe, Africa, America, Antarctica and Oceania. France as a maritime state relies globally on the French diplomatic network. With 168 embassies, the French consular network is the 3rd in the world.

A maritime power thanks to its geography (2nd exclusive economic zone (EEZ) in the world) France is also strong thanks to its infrastructures: 11 major State-managed seaports, permanent airport capacities connecting metropolitan France to its overseas territories and the rest of the world, 9 regional Maritime Rescue Coordination Centres (MRCC) in France and overseas.

The French maritime industry has many attractive assets: a network of superior training institutes for professional training of seafarers, banking institutions which are the first international financiers for the maritime sector and renowned specialized lawyers.



**The RIF register is the competitive
and qualitative solution for your ship.**

Look no further, choose France!

**For more information, the team operating the Registre
international français (RIF) Office is here for you:**

Monday to Friday, 09.00 - 12.00 and 14.00 - 17.00
+ 33 (0)4 86 94 67 50

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Pictures: container ship "Trocadéro" CMA-CGM / Tanker "Alcyone" (Socatra): Socatra / Wind farm maintenance vessel "Wind of Change" (LDA): Nicolas Job / Crew of the "Ferrol Knutsen": Knutsen LNG France / Container ship "Douce France" (Marfret): Marfret / Sailboat "Grain de Sail I" (Grain de Sail): Grain de Sail / LNG tanker "Alicante Knutsen" (Knutsen LNG France): Knutsen LNG France - Layout: agency 90c.