

ANNEX

DEFINITION OF MEMBER STATES' REGISTERS

'Member States' registers' should be understood as meaning registers governed by the law of a Member State applying to their territories forming part of the European Community.

1. All the first registers of Member States are Member States' registers.
2. In addition, the following registers, located in Member States and subject to their laws, are Member States' registers:
 - the Danish International Register of Shipping (DIS),
 - the German International Shipping Register (ISR),
 - the Madeira International Ship Register (MAR),
 - the Canary Islands register.
3. Other registers are not considered to be Member States' registers even if they serve in practice as a first alternative for shipowners based in that Member State. This is because they are located in and subject to the law of territories where the Treaty does not, in whole or in substantial part, apply. Hence, the following registers are not Member States' registers:
 - the Kerguelen register (the Treaty does not apply to this territory),
 - the Dutch Antilles' register (this territory is associated to the Community; only Part IV of the Treaty applies to it. It is responsible for its own fiscal regime),
 - the registers of:
 - Hong Kong (the Treaty does not apply to this territory),
 - Isle of Man (only specific parts of the Treaty apply to the Isle — see Article 227 (5) (c) of the Treaty. The Isle of Man parliament has sole right to legislate on fiscal matters),
 - Bermuda and Cayman (they are part of the territories associated to the Community; only Part IV of the Treaty applies to them. They have a fiscal autonomy).
4. In the case of Gibraltar, the Treaty applies fully and, although the territory is not considered part of the UK, the Gibraltar register is, for the purposes of these guidelines, considered to be a Member State's register.