

CHARTER

2024 News & updates from Italy

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1 CHARTER IN ITALY

All commercial yachts (EU and NON-EU Flagged) can charter in Italy regardless of length. There is no need to obtain a charter license.

1. The Italian VAT number must be in place

2. The yacht must be commercially registered

3. Proof of the yacht's VAT status must be available

- EU Flagged commercial yachts must be VAT paid or accounted for and duly documented
- NON-EU Flagged commercial yachts must be in free circulation (meaning imported into the EU) if they haven't paid VAT



1.1 CHARTER IN ITALY

22% VAT rate

1. Is due on charters starting from an Italian Port on the charter fee, including delivery/re-delivery fee (if any) and also on APA for fuel's consumption and any other expenses not VAT included .
2. Is due on charters started outside the EU, only for the days spent in IT waters



1.2 CHARTER IN ITALY

HOW TO CALCULATE THE NON TAXABLE BASE (Provvedimento

October 29th, 2020 Prot.n. 341339/2020):

$$\frac{\text{HOURS spent OUTSIDE the EU territory}}{\text{TOTAL number of HOURS of the charter contract}}$$

1.3 CHARTER IN ITALY

HOW TO CALCULATE THE NON TAXABLE BASE

Example

For a week charter contract, starting and ending at noon, where the charter fee is 100,000 euro and the yacht effectively cruises eight hours outside the Union territory, the calculation would be:

$$\frac{8}{168} = 4,7\%$$

2. CHARTER - EXCISE DUTY ON FUEL

**Recent Customs Circular dated April 11,
2024 n. 11/2024**

In accordance with EU Court of Justice (case C-341/20 dated September 19, 2021) **DUTY FREE FUEL** was not allowed in Italy for Yacht engaged in charter during last year pending a review of the national law about “ excise “ (D.M. 225/2015)

From 1th January 2024, the supply of Fuel in exemption from IT excise duty is now reserved only for specific situation where the end user has a strictly commercial nature (transport of goods and passengers) :

- *Passengers Vessel under “tickets “ and with fixed itinerary*
- *Nautical tourist services*
- *Diving center*

3. ITALIAN COMMERCIAL EXEMPTION on GOODS (article 8bis of the IT VAT Code)

Goods and spare parts for maintenance/repairs of Commercial Yacht can be invoiced Vat exempt according to article 8-bis dpr 633/1972 at the conditions that Yacht comply with the requirements of ICE (70% rules) .

From 2024 this declaration must be filed only through an electronic Form :

- 1) by the Italian Vat representative in case that a Vat position is in place ;
- 2) directly by the Owning Company/Captain using the new web site application (as state by the Tax decision n. 2/E 2024).



The communication through email to the CENTRO OPERATIVO DI PESCARA is not valid anymore !

3. ITALIAN COMMERCIAL EXEMPTION on GOODS (article 8bis of the IT VAT Code)

<https://www.agenziaentrate.gov.it/portale/web/guest/dichiarazione-nautica-per-soggetti-esteri>

Ministero dell'Economia e delle finanze

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Dichiarazione nautica per soggetti esteri

Dal **9 gennaio 2024** i **soggetti non residenti**, privi di un rappresentante fiscale o di identificazione diretta in Italia, devono presentare la dichiarazione nautica ai fini della non imponibilità tramite l'apposito servizio online.

Con la [risoluzione n. 2/E del 9 gennaio 2024 - pdf](#), infatti, l'Agenzia delle Entrate ha specificato che non è più possibile avvalersi della modalità alternativa di trasmissione di una copia scansionata della dichiarazione nautica al COP di Pescara, ammessa nella risoluzione n. 54/E del 2021.

Accedi al servizio

INFORMAZIONI

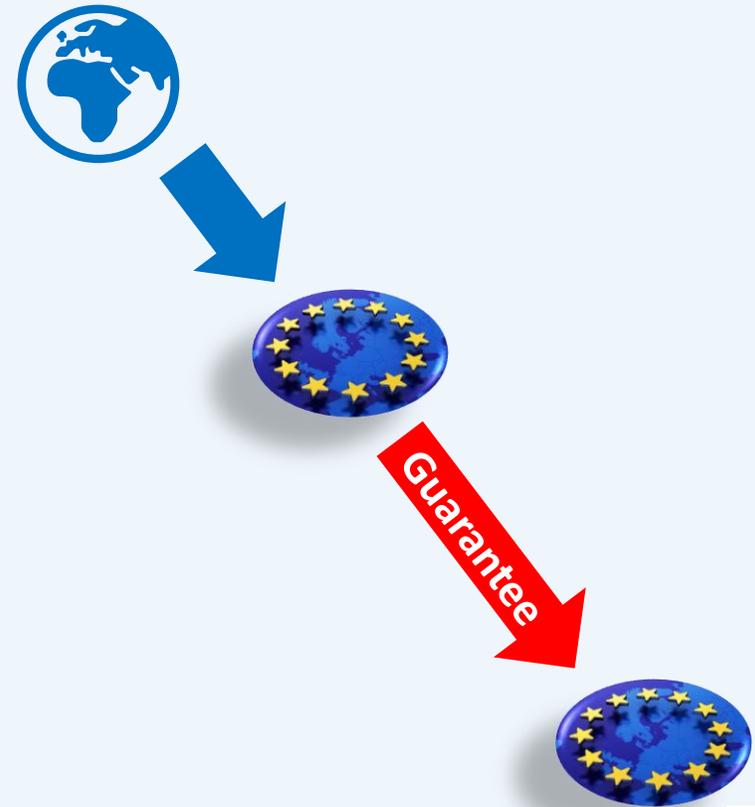
Che cos'è

Modello e istruzioni

4. TAX REPRESENTATIVE – GUARANTEE FOR EXTRA UE VENDOR

Owning companies with an extra UE tax residence to perform an intra-community transaction from the VAT position opened in Italy through a tax representative (pursuant to the article 17 D.P.R. n. 633/72), needs to provide an appropriate guarantee.

The criteria and methods for issuing the guarantee referred to in the first period will be identified by decree of the Minister of Economy and Finance.



5. OCCASIONAL CHARTER « noleggio occasionale »

Yacht registered in the Italian shipping Registry as “ **pleasure Yacht / unità da diporto ad uso private**” to be engaged occasionally during a calendar year in charter activity:

Requirements:

1. Owner need to be a natural person or a company not involved in Yachting related commercial activity
2. Yacht registered for private use
3. Italian flag
4. charter activity can not exceed 42 days in a calendar year
- 5, No Italian VAT due on occasional charter contract starting from an Italian Port



On the charter fees is due only a flat 20% income tax (no deductions allowed) AND NO ITALIAN VAT is due on the charter contract

6. DATA DISCLOSURE FOR WEB PLATFORMS PROVIDERS

After the recent introduction of the law (D.Lgs n. 32/2023) to implement the Directive (UE) 2021/514, any provider of web platforms must disclose the data on sales of goods and services provided by users through his sites and apps to the Tax Office (following the instructions provide by Provvedimento Agenzia Entrate n. 406671/2023).

In the definition of services, pursuant the article 2 D.Lgs n. 32/2023 is included the rental of any means of transports like Yachts are.

Data like:

1. Who is the Owner of the Yacht
2. Who is the charterer
3. What is the charter fee
4. others

7. TAX AUDITS

- Tax Audits in Italy were opened on MAY 2023
- Non-EU owning companies targeted
- Years under audit: 2017 – 2020
- Reasoning = Historical Flat-Rate VAT usage from 2017 – 2020
- Law change from November 1, 2020, confusion and misinterpretation of the Tax office with “retroactive application “
- Fiscal Service Providers impacted immediately challenged authorities as interpretation of flat was correct
- Outcome: positive for all owning companies involved per Fiscal Representation feedback



Thank you

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