

VAT RATE ON APA FOR NAVIGATION REQUIREMENTS

	FUEL / OILS PURCHASED BY THE YACHT			FUEL / OILS CHARGED TO THE CHARTERER					
*	Bunker Place	VAT Paid	VAT Rate	Charter Place	Charter Fee VAT Rate	VAT on APA (Ref. Fuel/Oils)	Rate of VAT on APA	How to calculate VAT on APA	Notes
		VAT	%	0	350	APA	%		
		YES	22%	ltaly	6.6%	YES	6.6%	VAT applies to the net price per liter paid in origin for the total amount of liters consumed during the charter	
THER SHIP				ltaly	22%	YES	22%		No double taxation No VAT on top
YACHT - MOTHER SHIP	ITALY	X	0%	Italy	6.6%	YES	6.6%		of VAT!
>		NO (duty free)		Italy	22%	YES	22%		
TENDER JET SKY	The costs for VAT paid fuel and oils phisically bunkered at the fuel station, located inside of the Italian port, to fill up tenders, jetskies or other sorts of water crafts or toys, are to be charged in full at the same price paid.								
SHIP	FRANCE	RANCE YES	20%	Italy	6.6%	YES	6.6%	VAT applies to the net price per liter paid in origin for the total amount of liters consumed during the charter	No double taxation
YACHT - MOTHER SHIP				Italy	22%	YES	22%		No VAT on top of VAT!
HT - M	TRAITOL		0%	Italy	6.6%	YES	6.6%		OI VAI:
YAC		NO (duty free)		Italy	22%	YES	22%		O
YACHT - MOTHER SHIP	MALTA	YES	18%	Italy	6.6%	YES	6.6%	VAT applies to the net price per liter paid in origin for the total amount of liters consumed during the charter	No double taxation
				Italy	22%	YES	22%		No VAT on top
		X		Italy	6.6%	YES	6.6%		of VAT!
		NO (duty free)		Italy	22%	YES	22%		0



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*	Bunker Place	VAT Paid	VAT Rate	Charter Place	Charter Fee VAT Rate	VAT on APA (Ref. Fuel/Oils)	Rate of VAT on APA	How to calculate VAT on APA	Notes
		VAT	%	0		APA	%		
E H		YES	25%	Italy	6.6%	YES	6.6%	VAT applies to the net price per liter paid in origin for the total amount of liters consumed during the charter	No double taxation No VAT on top of VAT!
YACHT - MOTHER SHIP				Italy	22%	YES	22%		
	CROAZIA	N0 (duty free)	0%	Italy	6.6%	YES	6.6%		
YAC				Italy	22%	YES	22%		0
를		YES NO (duty free)	Local Rate	Italy	6.6%	YES	6.6%	VAT applies to the net price per liter paid in origin for the total amount of liters consumed furing the charter	No double taxation No VAT on top of VAT!
THER S	OTHER			Italy	22%	YES	22%		
YACHT - MOTHER SHIP	EU COUNTRY		0%	Italy	6.6%	YES	6.6%		
YAC			U%	Italy	22%	YES	22%		
₽.		YES YES	Local Rate	Italy	6.6%	YES	6.6%	VAT applies to the net price per liter paid in origin for the total amount of liters consumed during the	No double taxation No VAT on top
YACHT - MOTHER SHIP	NON-EU COUNTRY			Italy	22%	YES	22%		
		X	0%	Italy	6.6%	YES	6.6%		of VAT!
		NO (duty free)	U%	Italy	22%	YES	22%	charter	0

	REQUISITES TO GET DUTY-FREE FUEL AND LUBE OILS				
	EU FLAGGED YACHTS	COR (Commercial Registry) Charter Contract			
×	NON-EU FLAGGED YACHTS	COR (Commercial Registry) Charter Contract EU Temporary Import Document (DAU) Italian VAT Code (collected by Fiscal Representative) Fuel Control Book (Libretto Carburante)			