





























	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 
 YACHT - MOTHER SHIP	ITALY	✓ YES	22%	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! 
				Italy	22%	YES	22%		
		✗ NO (duty free)	0%	Italy	6.6%	YES	6.6%		
				Italy	22%	YES	22%		
 TENDER JET SKY	<p>The costs for VAT paid fuel and oils physically 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.</p>								
YACHT - MOTHER SHIP	FRANCE	✓ 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 No VAT on top of VAT! 
				Italy	22%	YES	22%		
		✗ NO (duty free)	0%	Italy	6.6%	YES	6.6%		
				Italy	22%	YES	22%		
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 No VAT on top of VAT! 
				Italy	22%	YES	22%		
		✗ NO (duty free)	0%	Italy	6.6%	YES	6.6%		
				Italy	22%	YES	22%		

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YACHT - MOTHER SHIP 	CROAZIA	✓ 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! 
		✗ NO (duty free)	0%	Italy	6.6%	YES	6.6%		
		✓ YES	Local Rate	Italy	6.6%	YES	6.6%		
		✗ NO (duty free)	0%	Italy	6.6%	YES	6.6%		
YACHT - MOTHER SHIP	OTHER EU COUNTRY	✓ 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 charter	No double taxation No VAT on top of VAT! 
		✗ NO (duty free)	0%	Italy	6.6%	YES	6.6%		
		✓ YES	Local Rate	Italy	6.6%	YES	6.6%		
		✗ NO (duty free)	0%	Italy	6.6%	YES	6.6%		
YACHT - MOTHER SHIP	NON-EU COUNTRY	✓ 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 charter	No double taxation No VAT on top of VAT! 
		✗ NO (duty free)	0%	Italy	6.6%	YES	6.6%		
		✓ YES	Local Rate	Italy	22%	YES	22%		
		✗ NO (duty free)	0%	Italy	22%	YES	22%		

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)