

by Star Sardinia, Updated in November 2021

Support documentation on new VAT exemptions procedure for high sea ship supplies in Italy

As per the latest dispositions to obtain VAT exemption on high seas ship supplies (like bunkers, lubricants, stores, provisions, etc.) it is necessary to obtain an electronic code from the Italian Tax Agency, to be inserted in the Italian purchase invoice when issued. Without such an authorization number on the invoice, you won't obtain VAT exemptions.

NB This code is issued for a single vessel and is valid for the whole solar year (i.e. 1st of January to 31st of December).

To avoid paying 22% VAT it is necessary to provide the ship's code to the Italian suppliers issuing the invoice. Otherwise, without such a code, 22% VAT is added to the final invoice.

How to obtain the electronic code:

1. Fill out the declaration template available at this link:
 - English Version
<https://www.agenziaentrate.gov.it/portale/web/guest/forms-dichiarazioni-imbarcazioni>
 - Italian Version
<https://www.agenziaentrate.gov.it/portale/web/guest/modello-istruzioni-dichiarazioni-imbarcazioni>
2. After filling out the form, please send it via email to cop.pescara@agenziaentrate.it
 - In the email subject please specify "DICHIARAZIONE "NAUTICA" ALTERNATIVA AL PROVVEDIMENTO 15 GIUGNO 2021"
 - **Part A** is a section for certification of the percentage of use of non-short-term leases, including financial ones, rental and similar services in the eu, of **leisure boats**.
 - **Part B** is certification of fitness for navigation on the **high seas for tax exemption purposes**.
 - **On page 2**, of the form at the section "COMMITMENT TO SUBMISSION" pay attention that this should only be filled out by an intermediary tax advisor. If the customer fills this form directly, this field should remain empty.
 - **On page 4**, in the section "Data of the seller/lender", it is important to fill this field with the VAT code of all Italian suppliers that will have to issue the invoice without VAT.
 - **Very Important**, a copy of the passport of the signatory of the declaration must be attached in the same email.
3. After sending the email, the Italian Tax Authority will reply with an electronic code (format xxxx1017194320203 – 000001). Is necessary to share this code with your Italian suppliers to obtain the VAT (22%) exemption.

We strongly recommend to have such code in advance for all of your ship's suppliers.

If you need assistance in filling the paperwork or if you have any inquiries on the new authorization, please feel free to contact us at agent@starsardinia.it or visit our contact page at <https://www.starsardinia.it/agency/contact/>