

# FONASBA MEMBERSHIP ENQUIRY



## ENQUIRY RESPONSE FORM

<b>ORIGINATING ASSOCIATION:</b>	<b>AGEPOR (Portugal)</b>
<b>ENQUIRY DETAILS:</b>	<p><i>Since VAT was introduced in Portugal almost all supplies/services provided to a commercial vessel and then invoiced to the Ship Agents were exempted from VAT. The Ship Agent, when ordering the service/supply was obliged to deliver to the supplier an exemption paper mentioning the details of the vessel/voyage and referring the exemption article. This exemption paper has always been signed by the ship Agent and accepted by VAT authorities.</i></p> <p><i>All in a sudden a certain supplier has been audited by the VAT authorities and they didn't accept the exemption because it was not signed neither by the captain or even the owner of the vessel. As you all know in many circumstances this kind of procedure is almost impossible (not feasibly) to obtain. So from now on the consequences might be the supplier will bill the service/supply and the VAT to the Ship Agent who will then has the power to recover from the VAT authorities. In spite knowing at the end of the day that financially this has no effect to the Ship Agent when talking about cash flow we might be talking in a 3 or even more months' delay (at least in Portugal). As you all know with the low margins of the business it's almost impossible for a Ship Agent to cope with this type of requirement.</i></p> <p><i>As we want to open a conversation with the Portuguese Government about this issue we would like/need to know if you face the same problem in your country and how is your procedure about VAT exemptions.</i></p>
<b>REPLY TO:</b>	<b>admin@fonasba.com</b>
<b>CLOSING DATE FOR REPLIES:</b>	<b>Monday 12<sup>th</sup> December 2016</b>

### RESPONDING ASSOCIATION COMMENTS: (Please include any attachments)

Belgium	<p>This has to do with issuing "care of" invoices. In order for the supplier to invoice the correct party linked to the correct VAT number, the information in this respect needs to be provided to the supplier.</p> <p>This is done by the agent through different means:</p> <ul style="list-style-type: none"><li>- for pilotage fees: in the so-called 'LIS' ('pilotage information system')</li></ul>
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	<p>- for port dues, towage dues, pilotage fees behind the locks: in the “Principals module” of the port information system (that serves as MSW)</p> <p>- for all other suppliers, by simple mail.</p> <p>There are no formal requirements such as signatures, no formal “exemption paper” needs to be used. There is no need for the captain or the owner of the vessel to endorse the information provided by the agent.</p>
Bulgaria	<p>The situation in Bulgaria is similar as well - services/supplies provided to a commercial vessel are exempt from VAT with an exemption letter - that includes towage, piloting, port services etc. Given the economic situation and the nature/amount to be paid for services that need to be provided to a vessel it would be next to impossible (similarly to Portugal) for an agent to have enough money for covering VAT. VAT recovery is even slower in Bulgaria if it comes to it, so if the situation changes it would result in a huge backlash by agents.</p>
Croatia	<p>No changes since our reply to the Finnish survey in November 2014</p>
Cyprus	<p>No changes since our reply to the Finnish survey in November 2014</p>
Denmark	<p>The designated Authority has a rule that services and supplies to vessels in foreign trade are exempted from VAT. Hence most Danish port administrations require a “Captains Declaration”, by which the Master declares that the vessel is in foreign trade. The “Captains declaration” serves as the port administrations approval to invoice e.g. Port Dues without VAT.</p> <p>In the past DSA has had several cases to discuss with the designated Authority about VAT on Port Dues, freshwater and electricity. With regard to the discussion of how to invoice the vessel c/o shipagent, the designated Authority issued a “Styresignal”, which is a direction to guide how the issuer of the invoice (port administrations) handle invoices without VAT. With regard to the cases of freshwater and electricity, the designated Authority’s own independent board accepted no VAT for vessels in foreign trade.</p> <p>VAT is applicable for vessels in domestic trade.</p>
Finland	<p>A received on board delivery bill signed by Master is required by the Finnish authorities for VAT exemption.</p>
France	<p>In France till 2015 it was wrongly considered that practically services rendered to a vessel were seen as “export provisions” and as such exempted from VAT. However since that date due to a European court sentence against France for breach of the EU directives the French authorities have enacted strict rules in terms of VAT and its exemptions. These rules remind that the principle is the invoicing of Vat except the cases of exemption which are listed in an ministerial regulation (please refer to the attached text which can be read and understood by Antonio in French)</p> <p>Therefore in order to be on the safe side in case of authorities checking our federation duly recommended the members to systematically obtain for each vessel a document/certificate from the owner/master confirming that the vessel responds to the requirements and to keep each certificate in the vessel</p>

	<p>file (please see attachment) However we must admit that all is not completely clear since some professional entity such pilotage claims for exemption granted by the authorities since years.</p>
Great Britain	<p>Most agents will receive invoices from suppliers addressed to the ship 'M/V Whatever' care of ABC Agency. That way it is clear to the authorities that the transaction is on behalf of a ship.</p> <p>Furthermore, in the UK all 'Port Services' are exempt VAT - this includes the agency fees applied by our company members. It is also standard practice in the UK for agency companies to absorb any VAT on disbursement items that are not covered under the zero rated VAT tariff on 'Port Services' such as hotels, taxis, couriers etc. UK companies are allowed to take these as tax deductible from their tax returns and in turn pass all services to the customer as 'zero rated' for tax.</p>
Hungary	<p>You must pay it in advance and then recover. About 72 days to recover the VAT</p>
Malta	<p>The Malta Association recommends to its members that the supplier of services and/or supplies should always raise any invoice addressed as follows:</p> <p>"Master &amp; Owners m.v. ...." followed by the name and address of the Ship Agent / Ship Chandler</p> <p>Up to the time of writing, although documents are not signed by either master or owner, in Malta we have not had any difficulties with the local authorities, by using the above system.</p>
Netherlands	<p>Re below, all invoices to us must state our company name and VAT number.</p> <p>They may mention the vessels name or not, but to invoice to the owners, they preferably should and usually do.</p> <p>The procedures with the several service providers vary.</p> <p>In Lisbon, Port Admin invoices port dues and pilots, but will most likely invoice in the near future also all authorities' charges.</p> <p>With them, when creating the port call request online, we state immediately that the vessel is VAT exempted and the invoices are issued accordingly without VAT.</p> <p>If we forget to state this at the online system, invoices are issued with VAT and then things are difficult to be straighten out (we are not flexible and fast thinking/acting with things that are against the main stream...)</p> <p>To other suppliers (mooring, tug, launch, fw, nautical pub, surveys, ship chandler etc.) we inform when ordering the service that this is VAT exempted and send them the declaration when requested.</p> <p>(Sample re fw supply attached)</p> <p>In addition, I usually get the master to sign a general VAT exemption to us, just in case.</p> <p>(One sample attached). This was never required.</p>

Slovenia	When the order is made by the Captain of the vessel, VAT is not charged.
Spain	No changes since our reply to the Finnish survey in November 2014

Extrait du  
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Date de publication : 12/05/2015

DGFIP

lettre-type ; modèle

**LETTRE - TVA - Modèle d'attestation à fournir en vue de  
bénéficiaire des exonérations de TVA relatives aux opérations  
afférentes à certains navires prévues au II de l'article 262 du CGI**

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Papier à entête de l'entreprise exploitante du navire

**Objet** : Attestation du respect des conditions d'application des exonérations de TVA aux opérations afférentes à certains navires prévues aux 2°, 3°, 6° et 7° du II de l'article 262 du code général des impôts (CGI).

Je soussigné, (Nom, prénom, qualité), atteste que le navire (Nom complet, immatriculation) remplit cumulativement les conditions d'application des exonérations de TVA prévues aux 2°, 3°, 6° et 7° de l'article 262 II du code général des impôts, à savoir:

- il est inscrit sur un registre commercial ;
- il est doté d'un équipage permanent ;
- il est affecté à une activité commerciale ;
- il mesure au moins 15 m de longueur ;
- il sort des eaux territoriales françaises pour 70% au moins de ses trajets réalisés au cours de l'année.

Le non respect de l'une des conditions mentionnées ci-dessus est constitutif d'un changement d'affectation au sens du 2° du III de l'article 257 du CGI justifiant un rappel de TVA auprès du bénéficiaire.

Fait à

Le

Signature

Commentaire(s) renvoyant à ce document :

[TVA - Champ d'application et territorialité - Exonérations - Opérations afférentes aux navires](#)



**P & H, LOGISTIC SERVICES PORTUGAL, LDA.**

Capital Social 5.000.000\$00; Contribuinte N° 502479698  
Matric. na Cons. do Reg. Comercial de Almada sob o nº 05822/901119

**AGUANAVE**

**Lisboa**

FAX **21 3928059**

**DECLARAÇÃO PARA ISENÇÃO DE IMPOSTO SOBRE O VALOR ACRESCENTADO**

Exmos. Senhores: Para os devidos efeitos e ao abrigo do Artigo 28 e 29, do Código do Imposto sobre o Valor Acrescentado, declaramos que estão isentos do IVA os bens / serviços, nos termos do Artigo 14º, 1 alinea J e do Artigo 29º, 8, por se tratar de operações portuárias relativas a navio de Tráfego Internacional.

SERVICOS/BENS: **Fornecimento de aguada**

NAVIO: **IVS KESTREL**

BANDEIRA: **SINGAPORE**

GT: **20 981**

LOA: **180**

CHEGADO EM: **23/05/2016**

LOCAL: **SILOPOR**

ORIGEM:

DESTINO: **#REF!**

Declaramos ainda, que tomamos inteira responsabilidade pelo destino indicado, neste documento, e comprometemo-nos a manter o duplicado arquivado, durante o prazo legal, para fins de fiscalização.

Barreiro, 23/05/2016

**P&H Logistic Services Portugal Lda.**

Rua Liebig 19, Bairro Velho da Cuf

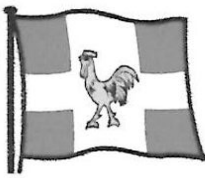
2830-141 Barreiro, Portugal

Tel:+351212740262 (24 hrs), Fax:+351212766056

e-mail:supervision@phportugal.com

Vat / Cont: 502 479 698

Rua Liebig 19; Bairro Velho da CUF; 2830-141 Barreiro; PORTUGAL  
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# P&H Logistic Services Portugal, Lda

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## VESSEL'S V.A.T. EXEMPTION DECLARATION (INTERNATIONAL COMMERCE)

*DECLARAÇÃO DE ISENÇÃO IVA DO NAVIO (TRÁFEGO INTERNACIONAL)*

M/V **NORD TOKYO**

N/M

Arrived at **LISBOA 02/09/2016**

*Chegado a*

To **P&H Logistic Services Portugal, Lda**

Para **Rua Liebig 19; Bairro Velho da CUF; 2830 - 141 Barreiro - Portugal**

(As agents of above mentioned vessel)

*(Na qualidade de agentes do navio acima mencionado)*

### V.A.T. Exemption Declaration

*Declaração de Isenção de I.V.A.*

The master of above mentioned vessel, for the purpose of V.A.T. Code Article 28 Line 8, dully declare that she is being employed in he Internation Traffic and all services supplied through the agent(s) to the vessel, crew and cargo must be exempted of V.A.T., according to the V.A.T. Code articles 13, 14 and 15.

*O Comandante do navio acima mencionado, para efeitos do disposto no Artigo 28 alínea 8 do CIVA, declara que o seu navio está a operar no Tráfego Internacional, devendo todos os serviços fornecidos através do(s) Agente(s) ao navio, tripulação e carga serem isentos de I.V.A. ao abrigo dos artigos 13, 14 e 15 do C.I.V.A.*

Date and place, **LISBOA 02/09/2016**

*Data e local,*

The Master / *O Comandante*

MV NORD TOKYO-SINGAPORE  
IMO NO: 9519200  
GRT/NRT: 17,070 / 10,108

**Gafta**



Orders are carried out within the scope of principal's instructions and to the best of our abilities. Claims in respect of orders will be considered only if based upon failure to take due care proven by the principal. Liability shall in no circumstances exceed a total aggregate sum of five/5 times the amount of the fee or commission paid for the service.

Member  
Superintendent

Member  
Superintendent