

FONASBA MEMBERSHIP ENQUIRY



ENQUIRY RESPONSE FORM

ORIGINATING ASSOCIATION:	AMCF, France
ENQUIRY DETAILS:	<p>1. In France, expenses incurred during commercial calls by vessels are not subject to VAT whilst those incurred during a call specifically for technical matters (for example for repair or maintenance, catering or supplying of the ship) are subject to the application of VAT.</p> <p>Do the authorities in other EU member state ports make a difference between these types of call?</p> <p>2. France will soon appoint a new body for issuing health certificates to vessels or for extending a valid certificate. It is proposed the new body will introduce a charge for these services. Is such a charge applied by the equivalent authorities in other EU countries?</p>
REPLY TO:	admin@fonasba.com
CLOSING DATE FOR REPLIES:	Monday 19th February 2018

RESPONDING ASSOCIATION COMMENTS: (Please include any attachments)

Belgium	<p>1. No such difference is made in Belgium. The only criterion is the nature of the vessel herself, not the type of her call. For completeness sake you can find article 42 du code TVA hereunder. Note: this text was changed recently following sentence C-197/12 of the Court of Justice (Commission against France), and the exact definition of ‘affectés à la navigation en haute mer’ is still being discussed between the tax authorities and the private sector.</p> <p>§ 1er. Sont exemptées de la taxe:</p> <p>1° les livraisons:</p> <p>a) de bateaux affectés à la navigation en haute mer et assurant un transport rémunéré de personnes ou qui sont utilisés dans l'exercice d'une activité industrielle, commerciale ou de pêche;</p> <p>b) de bateaux de sauvetage et d'assistance en mer et de bateaux affectés à la pêche côtière;</p> <p>c) de bateaux de guerre;</p> <p>d) de bateaux destinés à la navigation commerciale intérieure;</p> <p>2° les livraisons à des constructeurs, propriétaires ou exploitants de navires et bateaux visés au 1°, d'objets destinés à être incorporés à ces engins ou servant à leur exploitation;</p> <p>3° les prestations de services ayant pour objet la construction, la transformation, la réparation, l'entretien, la location ou l'affrètement des navires et bateaux visés au 1° ou des objets visés au 2°;</p> <p>4° les livraisons à des propriétaires ou exploitants de navires et bateaux visés au 1°, a, b et c, de biens destinés à l'avitaillement desdits bâtiments. Toutefois, pour les bateaux affectés à la pêche côtière, l'exemption n'est pas applicable en ce qui concerne les provisions de bord, et pour les bateaux de guerre, l'exemption est limitée aux biens d'avitaillement destinés aux bateaux couverts par le Code NC 8906 10 00 de la</p>
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	<p>Nomenclature Combinée du tarif douanier commun des Communautés européennes, quittant le pays à destination d'un port ou d'un mouillage situé à l'étranger; 5° les prestations de services, autres que celles visées au 3°, effectuées pour les besoins directs des navires et bateaux visés au 1°, a et b, et pour les besoins de leur cargaison, telles que le remorquage, le pilotage, l'amarrage, le sauvetage et l'expertise, l'utilisation des ports, les services fournis aux armateurs par les agents maritimes en leur qualité d'agent, les services nécessaires à l'arrivée, au départ et au séjour dans les ports, l'assistance fournie aux passagers et aux équipages pour le compte d'armateurs.</p> <p>Le Roi fixe les limites et les conditions d'application du présent paragraphe.</p> <p>2. The only charge applied in Belgium by the Maritime Health Authorities is for testing of drinking water. If you want to obtain or renew a Ship Sanitation Certificate, this testing is an integrated part of the process. Collecting a sample is charged by the Maritime Health Authorities while the lab analyses is charged by the subcontractor of the Maritime Health Authorities directly.</p>
Croatia	<p>1. No, there is no difference between these types of call. In Croatia, services provided to sea-going vessels sailing to/from international waters are not subject to VAT.</p> <p>2. Yes, such service is already charged in Croatia.</p>
Cyprus	<p>1. All port services to vessels are zero rated. -Any services provided to vessels by individuals (i.e. third parties) are vatable.</p> <p>2. Health certificates to vessels or extension of a valid certificate are issued by the Sanitary Department of the Ministry of Health. In this regard a charge amounting to €150 is collected.</p> <p>Should our colleagues need any further clarification please contact us.</p>
Denmark	<p>1. No, in Denmark they are treated equally from VAT perspective.</p> <p>2. The Danish Health Authority has outsourced the work with extensions of health certificates. There is a fee levied on the ship owner per certificate extension.</p>
Hungary	<p>1. For bunkering we must add VAT for each and every call. For supply, repairs or maintenance only for non-EU members.</p> <p>2. We do not have new body for it. For extension you must pay fee.</p>
Italy	<p>1. In Italy the authorities ports make no difference between these types of call: vessels are not subject to VAT during commercial calls and vessels are not subject to VAT for technical matter.</p> <p>2. In Italy we apply a charge for these services.</p>
Malta	<p>1. The authorities in Malta do not make any distinction between these type of calls</p> <p>2. The Maltese authorities do charge a fee for issuing or extending health certificates, based on the Gross Tonnage of the respective vessel.</p>

The Netherlands	<ol style="list-style-type: none"> 1. All services rendered to ships in Dutch ports whether commercial or otherwise are exempted from VAT. 2. In the Netherlands these health certificates are already charged in a financial way. A few hundred Euros per each certificate is quite common. <p>Trusting to have been of service.</p>
Portugal	<ol style="list-style-type: none"> 1. A vessel that call shipyard, after staying 3 months is subject to vat application to any supply. 2. In Portugal the Health Dept. charge the services.
Slovenia	<ol style="list-style-type: none"> 1. No VAT charged on commercial calls as we have no Slovenian ship-owners, all vessels are foreign flag, so no VAT. 2. No idea in our country for appointing new body, but if your state started, after a time will be also in our country. For present no news.
Spain	<ol style="list-style-type: none"> 1. When VAT was implemented in Spain back in 1986, the Spanish Association of Ship Agents made a binding consultation to Tax Authorities with regard to VAT application to marine/port services. Since then, no new higher level regulation has stated any contradiction to their reply, which fully in force. As a general rule, there are no VAT charges for costs incurred by vessels when ascribed to International navigation –or, in the case of Spain, also to traffics to/from Ceuta, Melilla o the Canaries 2. There is an official tax for Health certifications of certificates of exemption. Payment of it and issuance of certificate can be fully arranged on-line.
Sweden	<ol style="list-style-type: none"> 1. No. 2. Yes.
UK	<p>In the UK, VAT is zero rated for port calls/repairs or supplies regardless of whether the call is commercial or technical.</p> <p>With regard to the second question, yes charges are made to ships who require a sanitary certificate issuing or water samples tested.</p>