

# ECASBA Query Results: VAT Responsibility on Invoices “To Master and/or Owner”

Our members in the Dutch association recently raised questions concerning VAT responsibility on invoices issued “To Master and/or Owner.” To ensure consistency and accuracy across our membership, ECASBA consulted members to gather their views and experiences.

## Questions and Answers:

Q1. How this issue is treated in your country (practice or legal interpretation)

YOUR COUNTRY	How this issue is treated in your country (practice or legal interpretation)
Netherlands	The Danish Tax Agency has issued a legal guidance that exempts VAT from supplies and services delivered to a vessel in foreign trade
Belgium	On the occasion of the merger, we found that some agents in the other Belgian ports are not working correctly / are taking risks by having all kinds of costs invoiced to their own company/VAT number.

Q2. Whether there have been any **court rulings, tax authority positions, or administrative precedents** on this matter

YOUR COUNTRY	Whether there have been any court rulings, tax authority positions, or administrative precedents on this matter
Netherlands	We have no court rulings in the matter, and I believe it is because of the relative clear legal guidance, in Danish called “Styresignal”.
Belgium	We are not aware of any court rulings or formal tax authority guidance on this issue.



## FONASBA MEMBERSHIP SURVEY

14 November 2025

Q3. Any **internal practices** your members follow to mitigate risk or ensure correct VAT treatment in such cases?

YOUR COUNTRY Any internal practices your members follow to mitigate risk or ensure correct VAT treatment in such cases?	
Netherlands	In some situations, e.g., a hotel expense of a seafarer in transit, some hotels do not allow no VAT in their invoicing. For this instance, the ship agent pays the VAT, which they can deduct in the company's VAT accounting. When the ship agent invoices the owner/operators, VAT is then exempted.
Belgium	We are therefore working on the subject ourselves together with a consultant, and I agreed with Marco that I would share the consultant's advice with him. We expect to receive this advice tomorrow.