

DECLARATION CONTAINING THE CERTIFICATION OF THE PERCENTAGE OF USE OF NON-SHORT-TERM LEASES, INCLUDING FINANCIAL ONES, RENTAL AND SIMILAR SERVICES IN THE EU, OF LEISURE BOATS - DECLARATION CONTAINING THE CERTIFICATION OF FITNESS FOR NAVIGATION ON THE HIGH SEAS FOR TAX EXEMPTION PURPOSES

(Art. 1, paragraph 710, of law no. 178 of 2020 and art. 8-bis, paragraph 3, of Presidential Decree no. 633 of 1972)

For transactions carried out starting from the sixtieth day following the adoption of the provision which approves this model:

- users wishing to benefit from non-short-term leases, including financial ones, rental and similar services, of leisure boats pursuant to art. 7-sexies, paragraph 1, subpara. e-bis), Presidential Decree no. 633/1972 (hereinafter "leases") shall send this declaration electronically to the Revenue Agency to certify the percentage of actual use in the European Union of these services (Article 1, paragraph 710, of the law 178 of 30 December 2020);
- persons wishing to benefit from the right to purchase boats used for navigation on the high seas and/or goods and services ascribable to them, shall send this declaration electronically to the Revenue Agency to certify the fitness for navigation on the high seas for tax exemption purposes (Article 8 bis, paragraph 3, Presidential Decree 633/1972 introduced by Article 1, paragraph 708, of Law No. 178/2020).

SUBMISSION PROCEDURES

The declaration may be sent directly, by persons authorised by the Revenue Agency, or by authorised intermediaries through the software called "dichiarazionenautica", available on the website www.agenziaentrate.gov.it.

Upon receiving the declaration or upon accepting the assignment of its drafting, the intermediary authorised to send declarations electronically shall engage with the registrant on the electronic transmission of the data contained therein to the Revenue Agency. The intermediary shall be required to deliver to the registrant a copy of the declaration sent and the receipt of submission of the communication issued by the Revenue Agency, with indication of the receipt protocol.

TITLE PAGE

Data of the registrant

The registrant shall indicate his/her tax code.

In the case of a VAT Group (articles 70-bis et seq. of Presidential Decree 633/1972), it is necessary to indicate the tax code of the Group or the tax code of the individual participant in the Group (see circular letter no. 19/E of 31 October 2018).

Data relating to the representative signing the declaration

This box shall be completed only if the person signing the declaration is not the registrant.

In this case, the box shall indicate the tax code of the natural person signing the declaration (if he/she has a tax code) and the corresponding "Position code" ("*Codice carica*"). Personal data and data relating to residence shall be filled in exclusively by those residing abroad without a tax code issued by the Italian tax administration.

The "Position code" can be found in the table in the instructions for completing the VAT return form, published on the website www.agenziaentrate.it in the "Tools> Forms> Declaration forms" ("*Strumenti> Modelli > Modelli di dichiarazione*") section.

If the return is submitted by a company on behalf of the registrant, the "Company tax code" ("*Codice fiscale società*") field shall also be filled in and the "Position code" ("*Codice carica*") corresponding to the relationship between the company submitting the declaration and the registrant (e.g., the company submitting the declaration as the registrant's negotiating representative indicates Position code 1).

Contacts

The telephone numbers and e-mail address of the registrant (or representative) may be indicated for any requests for clarification on the data entered in the declaration by the Revenue Agency.

Integration

If you wish to modify or supplement the data of a declaration already submitted (with the exception of the percentage of use for the prior declaration referred to in part A, which may be modified in the final declaration), you must send a new declaration, indicating the protocol number of the declaration to be integrated. The supplementary declaration shall replace the integrated declaration.

Commitment to electronic submission

The intermediary's tax code, the date of the commitment (or the cumulative commitment) to the electronic submission shall be indicated together with the signature of the intermediary.

PART A **Certification of the percentage of use of non-short-term leases, including financial one, rental and similar services in the EU, of leisure boats**

Part A shall be used to certify the percentage of actual use in the European Union of the provision of leases by the users of leisure boats. Specifically, the tax code of the service provider shall be indicated in **line A1**. In the case of a VAT Group (articles 70-bis and following of Presidential Decree 633/1972), the tax code of the Group (which coincides with the VAT number) or, as an alternative, the tax code of the individual participant in the Group (see circular letter no.19/E of 31 October 2018) shall be indicated. The following items shall be indicated in **lines from A2 to A5**:

- in **columns 1, 2 and 3**, respectively, the code of any foreign country of registration, the registration number (for foreign countries, reference shall be made to the official registration number in the flag registry) and the name (if any) of the boat for which the percentage of actual use in the territory of the European Union is certified;
- in **columns 4 and 5**, the start and end date of the contract concerning the leases;
- in **columns 6 and 7**, the certification, for the reference calendar year (to be indicated in the specific field), of the expected percentage of use in the European Union of the provision of leases of the leisure boat. A percentage of 100% may not be indicated (in this case, the declaration shall not be submitted);
- in **columns 8 and 9**, the certification of the percentage of actual use in the European Union of leases of the leisure boat, by indicating the protocol number of the corresponding prior declaration (or of the last prior declaration submitted if the first declaration has been supplemented) or by ticking the corresponding box in column 10 in case of absence of prior declaration. If column 10 is completed, the reference year shall be indicated in column 6.

PART B **Certificate of fitness for navigation on the high seas for tax exemption purposes**

Part B shall be used to certify a number of journeys on the high seas exceeding 70 percent in the calendar year preceding the one in which the transactions referred to in the first paragraph of art. 8-bis of the Presidential Decree no. 633/1972 were carried out, or, in case of first use, the intention to navigate on the high seas for a number of journeys exceeding 70 percent in the current calendar year in order to benefit from the right to make purchases or imports without applying the VAT. Specifically, **section I** shall indicate:

- in **columns 1, 2 and 3**, respectively, the code of any foreign country of registration, the registration number (for foreign countries, reference shall be made to the official registration number in the flag registry) or, as an alternative, the IMO (International Maritime Organization) number and the name of the boat for which the fitness for navigation on the high seas is certified;
- in **columns 4 and 5**, the type of transactions for which the registrant wishes to benefit from the right of non-application of VAT and, in **column 6**, the reference year of the transactions;
- in **column 7, code 1** to certify a number of journeys on the high seas exceeding 70 percent in the calendar year prior to the one in which the transactions referred to in the first paragraph of art. 8-bis; **code 2**, in case of first use, to certify the intention to navigate on the high seas for a number of journeys exceeding 70 percent in the current calendar year;
- in **columns 8 and 9**, the start and end date in the case of periods of less than one year. Where an objective discontinuity of use of the boat occurs during the year, the existence of the high seas condition shall be assessed - ex ante or ex post, depending on the criterion chosen by the taxpayer - in relation to the interim period managed by the new shipowner, owner or user;
- in **column 10**, the person shall certify, under his/her own responsibility, that he/she holds the documents necessary for the validity of the certification by ticking the specific box.

For boats under construction, column 1 shall not be completed, column 2 shall indicate the conventional code "9999999" and column 3 shall indicate a progressive number (1, 2, 3 ...) when the declaration refers to more boats under construction of the same registrant. Columns 7 and 10 shall be completed in any case.

Section II, shall indicate in each line:

- in **column 1**, the line number of section I in which the data of the ship have been entered;
- in **column 2**, in case multiple forms are filled in, the number of the form on which the data of the ship have been indicated;
- in **column 3**, the tax code of the seller/lender receiving this declaration.

Should the tax exemption regime be requested not only by the so-called direct suppliers but also for the provision of services and/or sales of goods not made directly to the registrant (so-called indirect suppliers, for example, in the case of services pursuant to art.8-bis, paragraph 1, subpara. e) or bunkering operations referred to in res. no. 1/E of 2017), the registrant shall indicate in this section the data of the so-called direct suppliers. Once received the copy of the declaration, they shall send it – by also indicating the related protocol issued by the Revenue Agency - to their sellers or lenders who are entitled to apply the tax exemption regime (see res. no. 54/E of 2021).