

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**

Information on personal data processing pursuant to articles 13 and 14 of Regulation (EU) 2016/679	Through this information, the Revenue Agency hereby explains the procedures adopted for processing the data collected and the rights granted to the parties involved pursuant to Regulation (EU) 2016/679, relating to the protection of natural persons in the context of personal data processing and Legislative Decree 196/2003, regarding personal data protection, as amended by Legislative Decree 101/2018.
Purposes of data processing	The data provided through this form will be processed by the Revenue Agency for activities related to the use, within the European Union, of the provision of non-short-term leases, including financial ones, rental and similar services of leisure boats pursuant to art. 7-sexies, paragraph 1, subpara. e-bis), of Presidential Decree no.633 of 26 October 1972, and the purchase of boats used for navigation on the high seas and/or goods and services ascribable to them for which the fitness for navigation on the high seas for tax exemption purposes provided for by art. 8-bis, paragraph 3, of the Presidential Decree no. 633 of 26 October 1972 and the relate liquidation, assessment and collection activities are certified.
Transfer of data	The data requested shall be compulsorily provided to benefit from the provisions set out in articles 7-sexies, paragraph 1, subpara. e-bis), and 8-bis, paragraph 3, of the Presidential Decree no. 633 of 26 October 1972. Failure to provide data and/or communication of untruthful data may trigger administrative or, in some circumstances, criminal penalties. The indication of the telephone number, mobile phone and e-mail address shall be optional for any requests for clarification on the data shown in the declaration by the Revenue Agency.
Legal basis	Users of non-short-term leases, including financial ones, rental and similar services of leisure boats pursuant to art. 7-sexies, paragraph 1, subpara. e-bis), of Presidential Decree no. 633 of 1972, hereby certify, with this declaration, the percentage of actual use in the territory of the European Union of these services (Article 1, paragraph 710, of Law no.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 certify with this declaration the fitness for navigation on the high seas for tax exemption purposes (Article 8-bis, paragraph 3, Presidential Decree no. 633 of 1972). The personal data shown in this form shall therefore be processed by the Revenue Agency in the execution of its own tasks of public interest or in any case related to the exercise of its public powers granted to the Data Controller (Article 6, §1 subpara. e of the Regulation (EU).
Storage period for data	The data will be stored for the time related to the purposes described above, or for the time needed for the definition of any judicial proceedings or to respond to requests from the judicial authorities.
Categories of recipients of personal data	Personal data will not be disclosed, however, if necessary, they may be disclosed: - to parties to whom data shall be communicated in compliance with a legal obligation, a regulation or with community legislation, or to comply with an order of the Judicial Authority; - to parties appointed by the Data Controller, as managers, or to persons authorised to process personal data who operate under the direct authority of the data owner or controller; - to any other third parties, when specifically provided for by law, or if the communication is necessary for the protection of the Agency in court, in compliance with the current provisions on the protection of personal data.
Methods of processing	Personal data will also be processed with automated tools for the time strictly necessary to achieve the purposes for which they were collected. The Revenue Agency shall implement specific measures to ensure that the data provided are properly processed and in compliance with the purposes for which they are being processed; the Revenue Agency shall use adequate security, organisational, technical and physical measures to protect information from alteration, destruction, loss, theft or improper or illegitimate use. The form may be transmitted electronically by an authorised person who will process the data exclusively for the purpose of transmitting the form to the Revenue Agency.
Process Owner	The Process Owner is the Revenue Agency, based in Rome, via Giorgione no. 106 - 00147.
Data Controller	The Revenue Agency is supported by Sogei Spa, as a technological partner, which is tasked with the management of the information system of the Tax Registry, appointed to this end as Data Controller pursuant to art. 28 of Regulation (EU) 2016/679.
Data Protection Officer	The contact details of the Data Protection Officer of the Revenue Agency is: entrate.dpo@agenziaentrate.it
Data subject's rights	The interested party has the right to receive confirmation of the existence or non-existence of the data provided at any time, also by consulting his/her own reserved area of the Revenue Agency website. He/she also has the right to ask in the forms provided for by the law, the correction of inaccurate personal data and the integration of incomplete

If the interested party believes that data were processed without complying with the Regulations and Legislative Decree 196/2003, he/she may contact the Italian Data Protection Authority, pursuant to art. 77 of the same Regulation. More information regarding your rights on the protection of personal data can be found on the website of the Italian

These rights may be exercised through formal request sent to: Agenzia delle Entrate, Via Giorgione no. 106 - 00147

data and to exercise all other rights pursuant to articles 18 to 22 of the Regulation where applicable.

Data Protection Authority at www.garanteprivacy.it

Rome- e-mail address: entrate.updp@agenziaentrate.it

This information shall be provided to all the data controllers listed above.



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

DATA OF THE REGISTRANT	Tax code
DATA OF THE REPRESENTATIVE	Tax code of the signatory Position code Tax code of the company
SIGNATORY OF THE DECLARATION	
	Last name First name Gender (M/F)
	Place of residence Foreing address
	Foreign Country code Foreign Country
	day month year
CONTACTS	Telephone E-mail address
	area code number
INTEGRATION	Sending protocol number
COMMITTMENT	Tax code of the intermediary
SUBMISSION	
	Date of committment day month year SIGNATURE OF THE INTERMEDIARY
	SIGNATURE OF THE INTERMIEDIANT
SIGNATURE	D-+A D-+D
	Part A Part B
	SIGNATURE

TAX CODE

Form no.

PART A - CERTIFICATION OF THE PERCENTAGE OF USE OF NON-SHORT-TERM LEASES, INCLUDING FINANCIAL ONES, RENTAL AND SIMILAR SERVICES IN THE EU, OF LEISURE BOATS

	Tax code of t	he service pi	rovider						
A 1									
	Country of re	gistration	Registration	number of t	he boa	ıt			Name of the boat
	1		2						3
		Start date			En	d date			
	DATA OF THE CONTRACT		onth	year	5 (month	1	year
		PRIOR DE	CLARATION			į			
A2	Reference ye			Use in the	 FU				
	6	;		7	%				
		<u>:</u>			70	FIN	IAL DEC	LAR	RATION
U	se in the EU	Prior declar	ation protoc	ol number					No prior declaration
	8 %	9							-
	Country of re of the boat	gistration	Registration	number of t	he boa	ıt			Name of the boat
	1		2						3
		Start date			En	d date			
	DATA OF THE CONTRACT		onth	year	5 (month	,	year
•		PRIOR DE	CLARATION					+	
A3	Reference ye	ear		Use in the	EU				
	6	:		7	%				
						FIN	NAL DEC	LAR	RATION
U	se in the EU	Prior declar	ation protoc	ol number					No prior declaration
	8 %	9							
	Country of re of the boat	gistration		number of t	he boa	ıt			Name of the boat
	2							3	
		Start date			En	d date	;		
	DATA OF THE CONTRACT	4 day mo	onth	year	5 (day	month	1	year
A4		PRIOR DE	CLARATION			'			
	Reference ye	ear		Use in the	EU				
	6				%				
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U	se in the EU	Prior declar	ation protoc	ol number					declaration
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	Country of re of the boat	gistration	Registration	number of t	he boa	ıt			Name of the boat
	DATA OF THE	Start date	41-			d date			
	DATA OF THE CONTRACT	4 day mo	onth	year	5 (lay :	month		year
A5		PRIOR DE	CLARATION		_				
	Reference ye	ear		Use in the	EU				
					%	EIN	IAI DEC	LAD	PATION
		Drier dealer	ation proto	ol number		FIN	NAL DEC	LAR	No prior
U	se in the EU	Prior declar				ı			

TAX CODE

Form no.

PART B - CERTIFICATION OF FITNESS FOR NAVIGATION ON THE HIGH SEAS FOR TAX EXEMPTION PURPOSES

SECTION I Data of the boat		Country of registration of the Boat Registration number of the boat Name of the boat 1 2 3
		I hereby intend to benefit from the option, provided for persons performing transactions relating to boats used for navigation on the high seas to make PURCHASES 4 or IMPORTS 5 without applying VAT during the YEAR 6
	B1	Certification of a number of journeys on the high seas exceeding 70 percent of the total
		Indication of the period shorter than a year to which the certification refers: 8 day month year 9 day month year
		from to
		Certification of possession of the documents required to prove the fitness for navigation on the high seas
		Country of registration of the Boat Registration number of the boat Name of the boat Name of the boat
		I hereby intend to benefit from the option, provided for persons performing transactions relating to boats used for navigation on the high seas to make PURCHASES 4 or IMPORTS 5 without applying VAT during the YEAR 6
	B2	Certification of a number of journeys on the high seas exceeding 70 percent of the total
		Indication of the period shorter than a year to which the certification refers: 8 day month year 9 day month year
		from to
		Certification of possession of the documents required to prove the fitness for havigation on the high seas
		Country of registration of the Boat Registration number of the boat Name of the boat 1 2 3
		I hereby intend to benefit from the option, provided for persons performing transactions relating to boats used for navigation on the high seas to make PURCHASES 4 or IMPORTS 5 without applying VAT during the YEAR 6 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
	В3	
	В3	to make PURCHASES 4 or IMPORTS 5 without applying VAT during the YEAR 6 Certification of a number of journeys on the high seas exceeding 70 percent of the total Indication of the period shorter than a year to which the certification refers:
	В3	to make PURCHASES 4 or IMPORTS 5 without applying VAT during the YEAR 6
	В3	to make PURCHASES 4 or IMPORTS 5 without applying VAT during the YEAR 6 Certification of a number of journeys on the high seas exceeding 70 percent of the total Indication of the period shorter than a year to which the certification refers: 8 day month year 9 day month year
SECTION II Data of the		to make PURCHASES 4 or IMPORTS 5 without applying VAT during the YEAR 6 Certification of a number of journeys on the high seas exceeding 70 percent of the total Indication of the period shorter than a year to which the certification refers: from 8 day month year to which the certification refers:
	B4	to make PURCHASES 4 or IMPORTS 5 without applying VAT during the YEAR 6 7 Certification of a number of journeys on the high seas exceeding 70 percent of the total Indication of the period shorter than a year to which the certification refers: from 8 day month year to 9 day month year year to 9 day month year To year year To year year year year year year year year
Data of the		to make PURCHASES 4 or IMPORTS 5 without applying VAT during the YEAR 6 7 Certification of a number of journeys on the high seas exceeding 70 percent of the total Indication of the period shorter than a year to which the certification refers: from 8 day month year to 9 day month year year to 9 day month year To year year To year year year year year year year year
Data of the	B4 B5	to make PURCHASES 4 or IMPORTS 5 without applying VAT during the YEAR 6 7 Certification of a number of journeys on the high seas exceeding 70 percent of the total Indication of the period shorter than a year to which the certification refers: from 8 day month year to 9 day month year year to 9 day month year To year year To year year year year year year year year
Data of the	B4 B5 B6	to make PURCHASES 4 or IMPORTS 5 without applying VAT during the YEAR 6 7 Certification of a number of journeys on the high seas exceeding 70 percent of the total Indication of the period shorter than a year to which the certification refers: from 8 day month year to 9 day month year year to 9 day month year To year year To year year year year year year year year
Data of the	B4 B5 B6 B7	to make PURCHASES 4 or IMPORTS 5 without applying VAT during the YEAR 6 7 Certification of a number of journeys on the high seas exceeding 70 percent of the total Indication of the period shorter than a year to which the certification refers: from 8 day month year to 9 day month year year to 9 day month year To year year To year year year year year year year year