



## A GUIDE TO YACHT CHARTERING IN THE EU

EU yacht chartering guidelines involve navigating regulations related to VAT, customs and charter licenses. Yachts entering the EU for charter must be in free circulation and may require importation procedures and fiscal arrangements. VAT applies to all charters within EU waters, with potential exemptions for the portion of the journey outside EU waters, depending on the specific country. Charter licenses are often required for commercial operations, and there may be restrictions on the number of guests.

The purpose of this guide is to set out some of the principal considerations for the charter of yachts in the EU from a legal and fiscal perspective. The key considerations include:

### 1. VAT

EU VAT is generally applicable to yacht charters within EU waters and the place of supply is where the yacht is made available and determines the VAT liability. Some countries offer partial VAT exemptions for the portion of the charter outside EU waters.

### 2. Customs

Yachts entering the EU for charter may need to be imported or qualify for temporary admission, especially if not already in free circulation within the EU.

### 3. Charter Licenses

Commercial yacht charters often require specific charter licences to ensure compliance with maritime regulations and safety standards.

### 4. Guest Limits

Yachts operating under commercial charter licenses are typically limited to a maximum of 12 guests.

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### 5. Temporary Admission

For yachts not in free circulation, temporary admission may allow entry into the EU for a limited period (e.g., 18 months) for personal use, but this may not always extend to chartering.

### 6. Fiscal Representation

Owners of yachts operating commercially in the EU may need to appoint fiscal representatives in each relevant EU country to manage their VAT obligations.

### 7. Yacht Records

Thorough documentation, including logbooks, AIS tracking, and other relevant records, may be required to support claims for VAT exemptions or partial exemptions.

### 8. Local Laws

It is imperative to adhere to specific local regulations in the operating areas where the yacht will be chartered.

As the rules for the charter of yachts varies considerably between EU member states, we would always suggest taking local advice before the commencement of any charter activity in any EU member state.

#### Disclaimer

Please note that this article is intended to provide a general overview of the matters to which it relates. It is not intended as professional advice and should not be relied upon as such. Any engagement in respect of our professional services is subject to our standard terms of business.

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