



# OUR YACHT SERVICES

European VAT & Customs Advisory  
for Yachting and Aviation

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A STRUCTURAL APPROACH TO INDIRECT TAX

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CHARTER REGISTRATION & FISCAL REPRESENTATION

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OWNERSHIP STRUCTURING & TAX PLANNING

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STRUCTURING WITH DEFENSIBILITY

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CONSULTANCY & STRUCTURING

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VAT COMPLIANCE, REPORTING & RECOVERY

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CUSTOMS STRATEGY & IMPORT SOLUTIONS

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With a specialised focus on European VAT and customs, Tax Marine & Aviation provides high level advisory exclusively tailored to yachts and aircraft operating within the European Union and Mediterranean jurisdictions. Indirect taxation in our sector is structural. It defines how an asset may operate, charter, circulate and ultimately be sold within the European framework.

From acquisition and importation to commercial deployment and resale, each operational decision carries fiscal implications that must be technically aligned with EU legislation.

**We advise private owners, commercial operators, brokers, family offices and legal advisors navigating complex cross border VAT and customs frameworks.**

Our role is to transform regulatory complexity into structured, defensible positioning.

Across the Mediterranean, enforcement practices have intensified and administrative scrutiny has increased. VAT interpretation now directly determines financial exposure, operational continuity and long term asset protection.

Our advisory integrates operational understanding with regulatory precision, ensuring that ownership structures and commercial positioning remain technically defensible under audit conditions.

300+

yachts in our  
client portfolio

\$30M+

Total Asset  
sold

6

Languages spoken  
by our team

\$89K+

Asset under  
management

25

Years of  
experience

35

Jurisdictions  
network

## A STRUCTURAL APPROACH TO INDIRECT TAX

With a specialised focus on European VAT and customs, Tax Marine & Aviation structures ownership and operational models with compliance embedded from inception.

Indirect taxation in yachting and aviation is not limited to reporting obligations. It is integrated within acquisition planning, importation strategy, charter deployment and exit structuring. Each stage must be aligned with EU legislation to ensure technical coherence and long term defensibility.

Our practice combines maritime and aviation operational knowledge with deep expertise in the EU VAT Directive and the Union Customs Code. Ownership models are designed with compliance embedded from inception, ensuring coherence between legal documentation, contractual arrangements and operational reality.

We advise owners, brokers, family offices and legal teams in structuring and reviewing fiscal positions across multiple jurisdictions, identifying areas of exposure before they crystallise into administrative risk.

With VAT rules continuously evolving and enforcement intensifying across the Mediterranean, technical precision has become essential. Structures must withstand scrutiny not only at the time of implementation, but throughout their operational lifecycle.

Our advisory prioritises long term regulatory stability, ensuring that ownership structures and commercial deployment remain aligned with EU legislation while supporting operational efficiency and strategic positioning.

## CHARTER REGISTRATION & FISCAL REPRESENTATION

Chartering within the European Union requires VAT registration in the jurisdiction where the charter begins. Certain countries additionally require prior charter licences and fiscal representation.

Operating without proper registration exposes owners and operators to penalties, VAT reassessments and operational disruption.

### Charter Registration

Commercial charter activity within the European Union requires VAT registration in the jurisdiction where the charter begins. In several Mediterranean countries, prior charter licences and fiscal representation are also mandatory.

We coordinate registration and licensing processes in Spain, France, Italy, Croatia and Greece, ensuring full alignment with local administrative frameworks before commercial deployment.

### Scope of Advisory

- VAT registration in country of charter commencement
- Appointment of fiscal representative
- Charter licence applications (where required)
- Ongoing liaison with tax authorities

### Fiscal Representation

For non established owning companies, fiscal representation is mandatory in several EU jurisdictions. We assume this role directly or through our approved Mediterranean network.

Beyond formal appointment, our mandate extends to continuous supervision of VAT obligations and regulatory alignment.

- VAT filings and compliance monitoring
- Charter invoice review
- APA VAT treatment control
- Payment coordination with authorities
- Audit support
- Regulatory updates and reporting

## EU ONE - SINGLE VAT REGISTRATION

Operating yachts commercially in the Mediterranean requires coordination between licensing procedures, VAT obligations and operational structures across different jurisdictions.

A well-designed structure allows owners and operators to conduct charter activities while maintaining regulatory alignment, fiscal transparency and operational efficiency.

We assist yacht owners, brokers and advisors in structuring operational charter frameworks through centralised operational entities capable of managing commercial yacht use within EU waters.

This approach simplifies operational administration while ensuring that the commercial activity of the yacht remains aligned with VAT requirements and maritime regulations.

Our analysis considers both the fiscal and operational aspects of charter activity. Contractual arrangements, operational control and declared VAT treatment must remain consistent to ensure defensibility during audits or administrative review.

The objective is to create structures that support long-term operational stability while maintaining compliance across multiple jurisdictions.



Charter operations require defined operational roles. Structuring activity through an operational entity responsible for the yacht's commercial use provides clarity for regulators and fiscal reporting.



Charter licensing and VAT treatment must align with the yacht's operational use. Proper planning ensures commercial activity remains within the applicable regulatory framework.



A structured operational framework allows charter activity across Mediterranean jurisdictions while maintaining transparency in revenue flows and ensuring proper VAT compliance.

## OWNERSHIP STRUCTURING & TAX PLANNING

Effective ownership structuring is fundamental to ensuring VAT efficiency and customs compliance in yacht and aircraft operations within the European Union. From acquisition to charter activity and eventual resale, indirect tax implications must be assessed structurally - not reactively.

### Strategic Structuring Framework

We assess each project holistically, analysing jurisdiction selection, operational deployment, residency exposure and commercial objectives. Structuring decisions must support not only initial acquisition but also charter activity, cross-border navigation and future exit scenarios.

A well-designed structure reduces exposure to reassessments, denied exemptions and customs complications while providing clarity to stakeholders and regulatory authorities.

### Post-Transaction Review & Corrective Structuring

Where transactions have already occurred without comprehensive planning, we undertake detailed technical reviews to assess exposure and restore compliance.

Regulatory interpretation evolves continuously, and structures must adapt accordingly to remain defensible.

### Scope of Advisory

- Private versus commercial VAT qualification assessment
- Importation route and free circulation structuring
- Charter model alignment with EU VAT place-of-supply rules
- Effective use and enjoyment positioning within EU waters
- Historical VAT treatment analysis of acquisition
- Customs import documentation validation
- Review of commercial qualification criteria
- Assessment of intra-EU operational movements
- Identification of reassessment and penalty exposure
- Implementation of restructuring strategies aligned with current EU practice

## STRUCTURING WITH DEFENSIBILITY

Ownership structures within the maritime and aviation sectors must withstand scrutiny across multiple jurisdictions. With VAT enforcement intensifying throughout the Mediterranean and broader EU, regulatory precision is essential. A technically sound structure requires coherence between legal documentation, operational activity and fiscal positioning.

Our advisory integrates operational understanding with deep expertise in European indirect taxation. We support owners, brokers, family offices and legal advisors in designing and reviewing structures that align with commercial objectives while maintaining strict compliance with EU VAT legislation.

Each engagement is approached with a preventive mindset, identifying vulnerabilities before they develop into liabilities.

We assess structures not solely for tax efficiency but for regulatory resilience. Alignment between contractual arrangements, real-world use and declared VAT treatment is critical to maintaining defensibility during audits or administrative review.

Our objective is long-term fiscal stability supported by documentation, operational coherence and strategic positioning.



Clear distinction between private and commercial use is fundamental. We assess operational evidence, charter frequency and contractual alignment to ensure that VAT treatment is technically justified and sustainable under audit conditions.



Importation planning determines whether a yacht or aircraft can operate commercially within EU waters or airspace without triggering unintended VAT liabilities. We structure import routes and documentation to secure compliant free circulation status.



Charter operations require precise alignment between invoicing, place of supply rules and effective use provisions. We ensure that commercial deployment supports the intended VAT position across multiple jurisdictions.

## CONSULTANCY & STRUCTURING

VAT and customs considerations affect every stage of yacht ownership, from acquisition and importation to charter deployment, refit and resale.

We provide forward looking structuring advice designed to prevent regulatory exposure rather than react to it. Our approach integrates legal architecture, operational deployment and cross border positioning within a coherent EU framework.

Ownership models must withstand scrutiny beyond initial implementation. Technical alignment between documentation, activity and declared VAT treatment is essential to maintaining long term defensibility.

### Ownership Structuring Advisory

We assess residency exposure, intended use, navigation patterns and commercial deployment to design EU compliant ownership and operational structures aligned with regulatory requirements and commercial objectives.

Our analysis integrates VAT qualification, customs positioning and cross border exposure within a coordinated framework. Structuring decisions must anticipate administrative interpretation and operational reality, not merely reflect documentation.

- Corporate ownership structuring design
- VAT qualification and commercial analysis
- Charter activity planning and risk modelling
- Cross-border exposure and permanent establishment review

### Transaction & Investigation Support

We assist during yacht acquisitions, sales and tax investigations involving VAT status, import history or customs classification. Our role is to assess exposure, validate technical positioning and provide structured defence where administrative scrutiny arises.

We support both transactional planning and reactive defence, ensuring that VAT treatment, import documentation and historical structuring remain technically sustainable.

- VAT status verification
- Transactional structuring advice
- Authority negotiation and defence
- Voluntary disclosure strategy

## VAT COMPLIANCE, REPORTING & RECOVERY

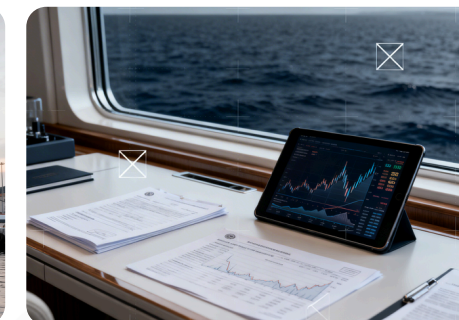
Superyacht VAT compliance requires constant supervision of navigation data, embarkation points, invoicing structures and charter contracts. Inconsistent documentation or incorrect VAT allocation can trigger cross-border investigations.

We provide structured compliance management supported by technical review and administrative coordination.



### VAT Registrations

Multi jurisdiction VAT numbers, VIES activation and coordinated filing oversight aligned with operational deployment.



### VAT Recovery

Non EU refund procedures, offset structuring and documentation validation under EU administrative standards.



### Charter Monitoring

Navigation based VAT calculation, APA supervision and continuous review of effective use positioning.

We implement structured documentation control, invoice validation and cross border reconciliation to ensure preparedness in case of administrative review.

## CUSTOMS STRATEGY & IMPORT SOLUTIONS

Customs positioning determines whether a yacht is considered Union goods, under Temporary Admission or subject to duty and VAT upon entry. These classifications directly impact cruising rights, commercial eligibility and tax exposure.

Improper customs handling may result in VAT becoming payable on full hull value. Strategic planning and documentation sequencing are therefore essential before entering EU waters.



### Temporary Admission (TA)

Non Union yachts navigating EU waters under suspension regime, subject to strict residency, usage and exit conditions. Non compliance may trigger VAT assessment on full hull value.



### Investigation & Regularisation

When authorities initiate review procedures, structured technical defence and coordinated documentation control become critical to mitigating reassessment exposure.

Customs strategy is often the single most significant fiscal risk event in yacht ownership. Early positioning determines long term operational viability within the European Union.

Tax Marine operates at the intersection of regulatory interpretation and operational reality, where technical positioning directly determines financial exposure.



## ABOUT TAX MARINE & AVIATION

### ABOUT US

Tax Marine & Aviation is a Spain based advisory firm exclusively focused on VAT and customs matters for yachts and aircraft operating within Europe and adjacent jurisdictions.

Our clients include private owners, commercial operators, brokers, yacht managers and family offices navigating complex cross border VAT and customs frameworks.

We combine sector specific expertise with regulatory awareness to ensure that compliance is not only achieved, but structurally managed and continuously supervised.

### OUR APPROACH

#### Specialisation

Exclusive focus on yachting and aviation indirect taxation and customs frameworks.

#### Technical Precision

In depth application of EU VAT Directive and Union Customs Code principles within operational contexts.

#### Operational Awareness

Technical understanding of real world charter deployment and navigation exposure.

#### Risk Prevention

Preventive structuring designed to anticipate administrative interpretation and minimise reassessment risk.

#### Authority Dialogue

Structured and technically grounded communication with EU tax administrations.

#### Mediterranean Focus

Active advisory presence across key Mediterranean yachting jurisdictions including Spain, France, Italy, Croatia and Greece.

“Precision, discretion and technical depth define our advisory philosophy.”

## MEDITERRANEAN VAT CONTROL HUB

Active advisory presence across Spain, France, Italy, Croatia and Greece, providing coordinated structuring and compliance supervision across key EU yachting jurisdictions.



# CONTACT US

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