

Chartering in **SPAIN**



CHARTER LICENCES IN SPAIN

Compliance Areas for Yacht Charter Operations

FISCAL & LEGAL SETUP BEFORE CHARTERING

Before starting any yacht charter activity in Spain, the yacht must be correctly prepared from a fiscal, customs and licensing perspective.

The owning company must be VAT registered before the first charter, and non-EU companies must appoint a fiscal representative in Spain.

- Yacht must generally be in free circulation.
- VAT registration is required before charter activity starts.
- Non-EU owning companies need a Spanish fiscal representative.
- YET scheme and transport contract structures cannot be used for Spanish charters.



USE & ENJOYMENT RULES

Spanish VAT treatment depends on where the charter starts and where the yacht is effectively used.

If the charter starts in Spain, 21% VAT applies to the full charter fee, even if part of the itinerary takes place outside EU waters.

If the charter starts outside EU waters, Spanish VAT only applies to the days spent in Spanish territorial waters.

Special jurisdictions

- Ceuta and Melilla: 0.5% local indirect tax.
- Canary Islands: 13% local indirect tax.



SPANISH VAT ON CHARTER OPERATIONS

Yacht charters departing from Spain are subject to Spanish VAT at the standard rate of 21%.

This applies to the charter fee, as well as delivery and re-delivery fees. APA is usually outside the VAT scope unless it is invoiced to the owning company.

- 21% VAT applies to charters departing from Spain.
- Delivery and re-delivery fees are also subject to VAT.
- APA is not normally subject to VAT.
- Input VAT may be deductible if the activity is properly documented.

MATRICULATION TAX EXEMPTION

Spain applies a matriculation tax of 12% on the yacht's value. Charter yachts must apply for an exemption before operating in Spanish waters.

Once the exemption is granted, the yacht must remain commercially operated while in Spain. Spanish customs authorities apply strict controls in this area.

- Exemption must be obtained before chartering.
- The rule applies regardless of the yacht's flag.
- The yacht must be commercially operated in Spain.
- Spanish-resident UBOs cannot charter their own yacht in Spain.

CHARTER LICENSING PROCEDURE

A yacht must be licensed before chartering in Spanish waters. The process usually includes obtaining a cruising permit from the Spanish Maritime Authorities.

The cruising permit may also be required when the charter starts outside Spain, if guests embark or disembark in Spanish territory.

- Licensing is compulsory before chartering in Spain.
- Average timeframe: around three weeks.
- EU and non-EU yachts can apply.
- EU flag permit: valid for one year.
- Non-EU flag permit: valid for three months.
- Some regions, such as the Balearic Islands, may require an additional charter licence.

CHARTER LICENCES IN SPAIN

Documentation & Registration Process

REGISTRATION PROCESS

For yachts chartering in Spain, the licensing process normally follows four main steps: VAT registration, matriculation tax relief, regional charter licence where applicable, and the Spanish Maritime Authority cruising permit.

This applies to both yachts under and over 24 metres, although the documentation and technical requirements may vary depending on the yacht's size, flag and gross tonnage.

- VAT registration is required.
- Matriculation tax relief must be applied for.
- A Spanish Maritime Authority cruising permit is needed.
- Some regions, such as the Balearic Islands, may require an additional charter licence.



COMPANY & OPERATOR DOCUMENTATION

The owning company must provide corporate documentation identifying the company, its director and the authorised signatory.

If the yacht is chartering through a third-party operator, the operator company must also be documented, together with the time charter agreement.

- Certificate of incumbency and incorporation.
- Passport copy of the company director.
- Memorandum and Articles of the company.
- Time charter agreement if an operator company is involved.
- Additional documentation if the director is a corporate entity.

YACHT DOCUMENTATION

The yacht file must include the main registry, technical, commercial and insurance documents required by the Spanish authorities.

For both under and over 24m yachts, this usually includes the certificate of registry, safe manning certificate, commercial yacht certificate, radio certificate, life raft certificate, insurance documentation and evidence of the yacht's value.

- Certificate of registry.
- Safe manning certificate.
- Certificate to trade as a commercial yacht.
- Radio station and life raft certificates.
- Purchase invoice or customs document showing yacht value.
- Insurance documentation aligned with Spanish requirements.

TECHNICAL REQUIREMENTS BY YACHT SIZE

Yachts under 24 metres require a Spanish surveyor inspection. In some cases, the inspection may need to be carried out with the yacht out of the water.

For yachts over 24 metres, the process is generally more certificate-based. Yachts over 500 GT must also provide a Certificate of Bunker Oil Pollution.

- Under 24m: Spanish surveyor inspection required.
- Inspection may need to be out of the water.
- Over 24m: certificate package is more extensive.
- Over 500 GT: Bunker Oil Pollution Certificate required.

CREW DOCUMENTS & TIMING

Crew documentation must match the minimum safe manning requirements of the yacht. Only the crew required under the safe manning certificate usually needs to be included in the file.

The estimated timeframe is around one month, although delays may occur close to the summer season. Early preparation is especially important for yachts under 24m due to the survey requirement.

- Crew list and certificates of competence.
- STCW Basic Training and refreshers where applicable.
- GMDSS certificates where required.
- ENG1 or equivalent medical certificates.
- Expected arrival date and first port of call in Spain may be required.
- Estimated timeframe: around one month.