

2026



One single VAT registration for Spain, France, Italy,
Croatia and Greece

Simplifying chartering in the Mediterranean

Mallorca – Model

What is the Mallorca – Model

The Mallorca-Model is a structure developed by Tax Marine & Aviation to simplify yacht charter operations across the Mediterranean. It is designed for EU and non-EU commercial yacht owners who wish to charter in jurisdictions such as Spain, France, Italy, Croatia and Greece through a more coordinated fiscal and operational model.

The main objective is to reduce the complexity normally associated with multiple VAT registrations, charter licensing procedures and country-specific compliance obligations. Instead of managing each jurisdiction separately, the model centralises part of the structure through a Head Charterer.



- Designed for yacht charter operations in the Mediterranean.



- Intended for EU and non-EU commercial yacht owners.



- Uses one coordinated structure through a Head Charterer.

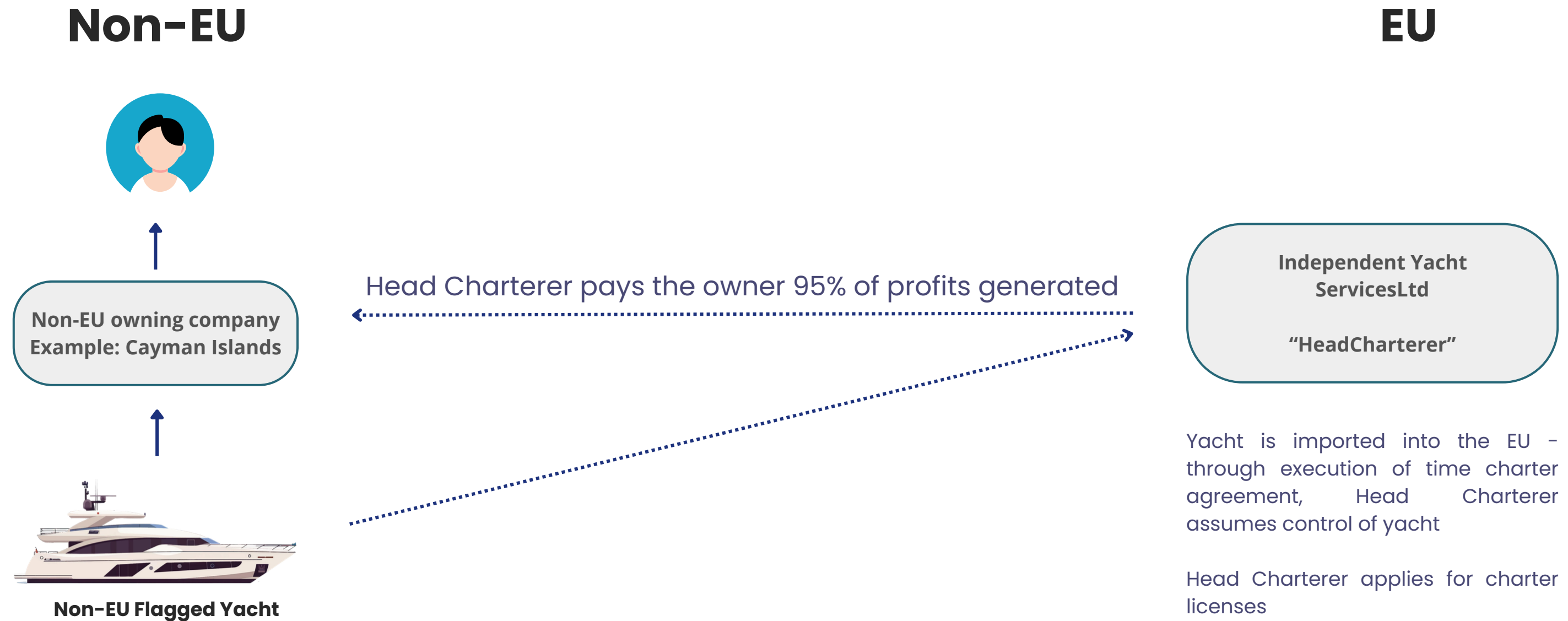


- Helps manage VAT, licensing and operational compliance.



- Especially useful where several EU charter jurisdictions are involved.

Structure:



Under this structure, the yacht is imported into the EU and the Head Charterer becomes responsible for applying for charter licenses and managing the yacht's commercial operation during the agreed charter period.

The model is particularly relevant for non-EU flagged yachts and non-EU owning companies that want to operate commercially in Mediterranean waters while reducing administrative complexity.

Spanish process flow (possible variations in other EU Member States)



Benefits



Speed

The appropriate EU VAT number which is required for the charter operations is already in place for the Head Charterer.



Accelerated processes

Application for and obtain charter licenses in a very efficient manner.



Assume full responsibility

Head Charterer, Independent Yacht Services, will assume full responsibility of all operations, including but not limited to:

- VAT compliance on charters
- Inspection of invoices
- Processing of payments



VAT Refund

When using the Head Charterer VAT number, the VAT paid can be claimed back, therefore, there is no VAT suffered by the Company. Also, there is no withholding tax suffered on income generated

Contact Us



Should you have any questions on the information enclosed in this factsheet, kindly contact the undersigned.

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