

Repair, maintenance & rentals, commissions



Commercial vessel VS. pleasure vessel

- Definition of commercial vessel
 - 6 conditions to respect
 - Points of attention for the owner and the yacht manager
 - The situation of the yacht's suppliers
- VAT status of the pleasure yacht
 - The "VAT paid" vessel (VAT paid and not reclaimed)
 - The "VAT accounted for" vessel (VAT deducted)
 - The vessel under "TA18" (VAT not paid Temporary Admission)

Repair and maintenance

- Commercial vessels
- Pleasure yachts
 - Services covered by the general "BtoB" scheme
 - The Inward Processing Relief (IPR) scheme
 - Supplying parts or other equipment on board (bill to ≠ ship to)
- Shipyard / Supplier and Subcontractor relations

Renting / chartering

- VAT on charter
 - Departure from France
 - Departure from Spain, Croatia and Italy
- The transport contract
 - The impact of VAT and Domestic Tax on Energy Products (TICPE)

Commissions

- Concept of a transparent intermediary
- Concept of a Business Introducer
- Taxable commissions
- Exempt commissions

Objectifs opérationnels

- Master the VAT rules and practices applicable to the yachting sector (french rules)
- Validate the conformity of the acquired knowledge and procedures
- Understand the exemption justifications

Audience, prerequisites, level

Yachts managers, Charter Brokers, Shipyards and service providers

- Accounting & Financial Services
- Accounting firms:
 - Statutory Auditors
 - Accountants & Assistants

Requirements : A good working knowledge of operations and a knowledge of the vocabulary used in the sector.

Modalities : Microphone and camera are mandatory for all trainees and will be used during the training session.

Methods used

Speaker

Consultant-Trainer VAT Specialist

Educational & technical tools :

Numerous examples given by the trainer allow discussing the practical cases. Video projection.

Evaluation

Multiple choice test at the end of the training session.

Tarifs 7h

Online sessions Starting at 820 € HT

Scan to learn more



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