



ITALY

YACHT 	COMMERCIAL REGISTRY (COR) 	EU FLAG 	NON EU FLAG 	CHARTER AGREEMENT 	+70% COMPLIANT 	EXCISE FREE	VAT EXEMPTION
CASE-1	✓	✓	✗	✓	✓		
CASE-2	✓	✓	✗	✓	✗		
CASE-3	✓	✓	✗	✗	✓		
CASE-4	✓	✓	✗	✗	✗		
CASE-5	✓	✗	✓	✓	✓		
CASE-6	✓	✗	✓	✓	✗		
CASE-7	✓	✗	✓	✗	✓		
CASE-8	✓	✗	✓	✗	✗		



The application of the exemptions may differ from place to place, depending on the guidance adopted by each Local Customs Office. We strongly recommend to always consult your trusted bunker agent to get your fuel according to the fiscal rules in force. For more info [✉ info@webunker.com](mailto:info@webunker.com)

REQUISITES TO BUNKER FUEL AND LUBE OILS IN EXEMPTION OF VAT AND/OR EXCISE DUTY

	EU FLAGGED YACHTS	COR (Commercial Registry) Professional Crew (crew list + captain's passport) Application for Commercial Use (Italian Coast Guard form) Declaration +70% FCE or ICE Charter Contract (for ongoing charter or forthcoming one) Fuel Control Book (Not required by law. Anyway some Customs may ask for it)
	NON-EU FLAGGED YACHTS	COR (Commercial Registry) Professional Crew (crew list + captain's passport) Application for Commercial Use (Italian Coast Guard form) EU Import Document (DAU) and/or EORI Code Italian VAT Code (collected by Fiscal Representative) Charter Contract (for ongoing charter or forthcoming one) Fuel Control Book (Libretto Carburante)