



Transport Malta

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PORTS AND YACHTING DIRECTORATE

PORT NOTICE NO. 01/2024

**TO: SHIP AND YACHT OWNERS AND OPERATORS
SHIP AND YACHT AGENTS
SHIP AND YACHT MASTERS, CREWMEMBERS AND SKIPPERS
MARINE TERMINALS AND MARINE FACILITIES
YACHT MARINAS**

HIRING OF A PLEASURE BOAT

The attention of all concerned is directed to the new reduced 12% VAT rate that has been introduced in Malta as from 1st January 2024.

This new reduced 12% VAT rate applies to several services, including certain hirings of pleasure boats subject to specific conditions. In this respect, the Malta Tax & Customs Administration (MTCA) has issued Guidelines to assist the industry and operators which are accessible through the following link: www.cfr.gov.mt

Any queries and requests for assistance regarding the application of this new VAT rate are to be directed to the MTCA on the following contact details:

- servizz@gov.mt
- +356 144

The Authority reminds all concerned that the hiring of a pleasure boat is deemed as a commercial operation. For the purpose of this Port Notice, a *pleasure boat* means any vessel hired for pleasure purposes, which is commercially licensed and certified in terms of the Commercial Vessels Regulations (S.L. 499.23); or, in the case of a visiting vessel, which complies with the commercial certification and/or licensing requirements issued by the respective flag Administration.

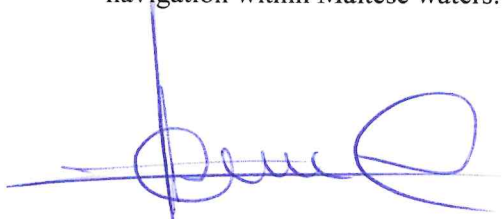
A domestic pleasure yacht, engaged in any trade, business or calling or operating for hire or reward within the ports, internal and territorial waters of Malta, is to comply with the provisions of the Commercial Vessels Regulations during its commercial operations.

Visiting pleasure boats calling Malta for the purpose of commencing a charter operation and/or for berthing/mooring purposes and/or to receive a service, but whose normal course of operations and navigation is outside Maltese territorial waters, are exempt from complying with the statutory provisions of the Commercial Vessels Regulations. However, such pleasure boats must provide a copy of the registration document indicating the commercial status of the vessel and, if applicable, a valid licence or permit to operate commercially as issued or as may be required by their respective flag Administration.



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Additionally, visiting pleasure boats must still ensure compliance with the provisions of Port Notice No 06 of 2018 on the *Mandatory Requirements for Vessels used in the Territorial Waters of Malta and calling at Maltese Ports: Certificates & Documents to be carried on board* during their calls and navigation within Maltese waters.



CAPTAIN FRITZ FARRUGIA
Chief Officer and Harbour Master
Ports & Yachting Directorate

4TH MARCH 2024