



Tax free deliveries of Wine and Spirits to Commercial Yachts

Tax free goods destined for consumption during the period of a valid charter contract, are available to commercially registered yachts, employing a permanent crew, providing the yacht leaves the port within 48 hours following delivery.

In order for this tax-free delivery to be legal and possible we need the following documents and information at least 48h prior to the delivery date:

- Port of delivery;
- A copy of the registration certificate clearly stating the vessel is commercially registered;
- A copy of the charter contract;
- A copy of the crew list;
- Commercial activity letter signed and stamped by the captain for the current year.

Please note that our customs agent will present this information to the Customs Authorities who will prepare the necessary declaration at their own speed. In some cases, this only takes a few hours but other times up to 48h. Furthermore, the customs may insist on being present during the delivery and have been known to board yachts at this time.

The customs agent charges a fee for the declaration and it is depending on the value of the order and the place of delivery.

There is a minimum of 150€ fee with surcharges for the weekends and out of customs office hours (09h00-12h00, 14h00-18h00)

Please note that there is no point in making a tax-free declaration for an order under 2000€ given the fees involved.

RIVIERA WINE

— SERVICE EXPERTISE PASSION —



Additional regulations:

- It is forbidden to consume goods bought under tax free conditions alongside;
- We are unable to make tax free deliveries to static charter such as the Cannes Film Festival or Monaco GP;
- It is also forbidden to disembark goods purchased under tax free conditions unless payment of the local taxes has been paid to the local authorities. This notification must be done prior to offloading of the goods and we can assist with this procedure;
- Tax free deliveries should generally be conducted during the customs working hours (Monday - Friday, 9 - 12 and 14 -17). However, it is often possible to stretch this but if a week end delivery is needed or an evening delivery, the customs might charge an extra fee for this of 150€- 200€).
- It is not possible to deduct VAT if the delivery has already taken place