

## Declaration of the application of the 0% VAT rate for the delivery and provisioning of seagoing vessels

### Declaration for the calendar year:

By signing this declaration, the operator of the vessel(s) declares the following for the purposes of applying the 0% VAT rate for the delivery and provisioning of seagoing vessels:

1. the vessels as listed in Annex 1 qualify as seagoing vessels;
2. the vessels as listed in Annex 1 are or will be used for at least 70% on the high seas<sup>1</sup>; and
3. the vessels as listed in Annex 1 will be fully (100%) operated for commercial activities.

In case the vessel qualifies as a lifeboat, sea support vessel or coastal fishing vessel “at least 70% on the high seas” shall be replaced with “at least 90% at sea” (i.e. outside Dutch inland waters).

Seaway Marine Trading B.V. reserves the right to calculate and to (re)charge 21% VAT due (whether or not afterwards determined) in respect of the goods supplied and/or the service provided, if the vessels as listed in Annex 1 do not meet the abovementioned conditions and/or if the Dutch tax authorities reject the application of the 0% VAT rate. If the Dutch tax authorities reject the application of the 0% VAT rate and impose a VAT assessment including interest and/or penalties, Seaway Marine Trading B.V. is entitled to also recharge the imposed interest and/or penalties. The signer/declarant of this declaration is held to actively inform Seaway Marine Trading B.V. in a timely and correct manner if the use of the vessel(s) changes and if the application of the 0% VAT rate is no longer applicable.

This declaration is only valid for the calendar year as mentioned above and will be only accepted, if Annex 1 is fully completed. If the use of the vessels as listed in Annex 1 will change during the calendar year, (the representative of) the operator of the vessel will provide Seaway Marine Trading B.V. with a new signed declaration for (the remaining time) of the calendar year.

#### *Details of the operator of the vessel(s)*

Name:	
Address:	
City:	
Postal code	
Country:	
VAT number (if any):	

#### *If declaration is issued on behalf of the operator, details of the representative:*

Name:	
Address:	
City:	
Postal code:	
Country:	
VAT number (if any):	

Location:

Date:

.....  
**Signature (representative) vessel operator**

<sup>1</sup> 'High sea' means all waters which are not part of the territorial waters or the internal waters of the Netherlands. The territorial waters of the Netherlands extend to a distance of 12 international nautical miles from the low-water mark of the Dutch coast.

## Annex 1:

### Calculation methods for determining the navigation on the high seas

To determine whether a vessel meets the requirements for actual use on the high seas, several methods can be used, as listed below. This calculation can be done using the operating data of the preceding year or the preceding 5 years. Instead of at least "70% on the high seas", "90% at sea" shall be understood in the case of lifeboats and sea support vessels (e.g. tug boats) or coastal fishing vessels.

#	Calculation methods
1.	At least 70% of the total distance traveled outside Dutch territorial waters
2.	At least 70% of the total voyages traveled outside Dutch territorial waters
3	At least 70% of the total operational time outside Dutch territorial waters

For your convenience we have made a excel file ready to use, you can download the file from this location. >> [Excel Vat decalaration file.](#)

Please send the above signed declaration document and the filled excel file to:

[VATzerorate@seaway.nl](mailto:VATzerorate@seaway.nl)

Kind regards,

P.R.F. Schreij  
Financial director

Seaway Marine Trading B.V.

**Seaway** Marine 