

REPUBLIC OF FRANCE

Translation of an extract from the BOFIP (tax authority's bulletin of information)

GENERAL DIRECTORATE FOR PUBLIC FINANCES

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Model letter

**LETTER - VAT - Model certificate to be communicated  
in order to benefit from the VAT exemptions regarding the operations  
by certain vessels as stipulated in II of Article 262 of the French  
General Tax Code**

To be printed on the vessel operator's headed notepaper

**Re:** Certificate of compliance with the conditions applicable to VAT exemptions on operations by certain vessels stipulated in sub-paragraphs 2, 3, 6 and 7 of II of Article 262 of the French General Tax Code [CGI].

I, the undersigned (family name, forename, capacity), certify that the vessel (full name, registration number) fulfils all the conditions for VAT exemptions stipulated in subparagraphs 2, 3, 6 and 7 of Article 262 of II of the French General Tax Code, that is to say:

- it is commercially registered,
- it has a permanent crew,
- it is used for a commercial activity,
- it measures at least 15 m in length,
- at least 70% of its sea trips during the year takes place outside French territorial waters.

Failure to satisfy any one of the above-mentioned conditions constitutes a change of use within the meaning of subparagraph 2 of III of Article 257 of the French General Tax Code justifying a call for VAT back payment by the beneficiary.

Signed in .....

On.....

Signature.....

Comment(s) relating to this document:

VAT - Scope and territoriality - Exonerations - Transactions relating to vessels