



Agenzia della Regione Autonoma della Sardegna per le Entrate

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PUBLIC NOTICE

The Sardinian Regional Council established the regional tax about recreational craft (article 4 of regional law no. 4 issued on May 11 2006, modified by regional law no. 2 issued on May 29 2007 and by article 2 of regional law no. 3 issued on March 5 2008). The regional tax will be enforced during the period from June 1 to September 30 for pleasure craft and commercial vessel utilized to recreational purpose, using any Sardinian port facility, landing stages and mooring points located in regional territory.

In regard thereof, note the following:

Persons who have to pay the tax are: ship owners (or ship managers) and recommendatory.

The rate of tax payable shall vary as follows:

- 120 euros for vessels of between 14 and 15.99 metres in length, per week;
- 500 euros for vessels of between 16 and 19.99 metres in length, per week;
- 750 euros for vessels of between 20 and 23.99 metres in length, per week;
- 1250 euros for vessels of between 24 and 29.99 metres in length, per week;
- 2500 euros for vessels of between 30 and 60 metres in length, per week;
- 3750 euros for vessels more than 60 metres in length, per week;

Starting from the fifth week the tax isn't enforced.

For sailing boats with auxiliary engines and the motor sailors the above rates will be reduced by 50 per cent.

Exemption from payment of tax:

- a) vessels stationed permanently for ten months a year in any Sardinian port facility;
- b) vessels participating in sporting events, regattas and non-competitive sporting event, and vessels participating in vintage boat meeting. In this case the events will be communicated to

Maritime authorities; from the event organization; the events will be communicated as well to
Agenzia della R.A.S. per le Entrate;

- c) technical stopped, for the limited time to that execution;
- d) cruise-ship

Payment of the tax must be effected by:

1. through any post office in c/c (account no.) 72729809 payable to "R.A.S. – "imposta regionale sugli aeromobili e le unità da diporto",
2. with transfer (bank transfer), above-mentioned (aforesaid), CCP no. 72729809 IBAN IT35Q076010480000072729809 payable to "R.A.S. – "imposta regionale sugli aeromobili e le unità da diporto";
3. With the web site of Poste Italiane, link:
www.poste.it;
or in the institutional web site of Regione Sardegna, link:
http://servizi.regione.sardegna.it/pagamento_online/Inserimentodatilbarcazione.do
in the section "causale" (reason for payment) please indicate the following:
 - year of registration;
 - overall length of craft, defined by the standard NF EN ISO 8666-2002, the number and the identification code of place of registration.
4. through the authorized points

IL DIRETTORE GENERALE
(Gianluigi Giuliano)

