



**MARTINIQUE CUSTOMS DUTIES, IMPORT TAXES AND
VAT
FOR VISITING YACHTS**

PST PROCEDURE
AND
PA PROCEDURE



DUTY/VAT FREE PROCEDURES FOR YACHTING IN MARTINIQUE

For all pleasure visiting yachts, the duties and taxes that these procedures can avoid are:

- **Duty called « octroi de mer »**, is on all materials.
Rate : + / - 10%.
- **Duty called « customs charge »**, is due on all materials imported from a non-European Community country (USA, Canada, Latin America)
Rate : 4% to 12%.
- **VAT at the time of sale**, on materials, labour and services.
Rate: up to 8,5%.

The duty/VAT savings of the above can be achieved through a company offering a ONE-STOP customs portal for visiting yachts:

- To import « bona fide ships stores » Duty free → “PST” procedure
- To have all repairs and maintenance done VAT free on parts and VAT free on all professional labour → “PA” procedure

With advance planning, combining the “PST” and “PA” procedures can save visiting yachts up to 20% on customs duties, import taxes and VAT.

The yacht will need to do some diligence prior to engaging these procedures, because there are some VAT exemptions such as on engines and their spares.



« PST » procedure

What?	Who?	How?	How much?
<p><u>What is the « PST » procedure?</u></p> <p>The law defines the « PST » procedure to legally waive customs duties and import taxes for goods delivered to a yacht-in-transit*.</p> <p><u>Which goods are affected?</u></p> <p>All goods ordered by a yacht-in-transit for use on board the yacht :</p> <ul style="list-style-type: none"> - Goods are ordered by and delivered directly to the yacht → no local sale involved and therefore no VAT - Goods imports by local retailers → local sale involved, must charge VAT 	<p><u>Which uses the procedure?</u></p> <ul style="list-style-type: none"> - Pleasure visiting yacht - All yachts flagged in any European, North and South American or any other countries - Local retailers <p><u>Yachts flagged in Martinique and Guadeloupe are not eligible for these procedures.</u></p>	<p>The customer may :</p> <ul style="list-style-type: none"> - Import by himself via a freight forwarder (FedEx, DHL, UPS, Chronopost) or via air or sea freight. - Choose a customs portal (details of the procedure on the following page*). <p><u>The employment of a forwarder is compulsory.</u></p>	<p>If the value of the parts involved are more than 1250€, then the cost of this procedure might be effective versus the duty/VAT savings as compared to purchasing locally.</p> <p>The cost of the service has variables of weight and value.</p> <p>Standard charge → 250€ :</p> <ul style="list-style-type: none"> - weight < 40kg - value < 7000€

*Yacht-in-transit: any yacht that is within the 18 month visitation window allowed between its clearance in and its clearance out.

1) **The captain of the yacht supplies to customs portal :**

- Contact data of the captain
- Original register of the yacht
- Copy of the value of the yacht (insurance document or equivalent)
- Copy of its clearance into Martinique
- Payment of the standard service charge of 250€
- Copy of the detailed invoices of materials and values to be imported

2) **Address for shipment :**

This is the address of the customs portal.

3) **Shipment :**

It must be done either via courier (FedEx, DHL, UPS, Chronopost) or via air or sea freight. Use of Post Office parcel services is **excluded**.

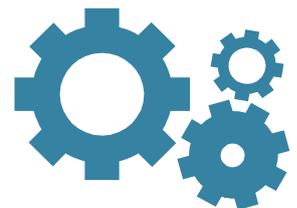
4) **Payment :**

The cost of the service has variables of weight and value.

5) **Documents remitted to the captain at the end of the procedure:**

- copy of the customs document
- original register of the yacht

These documents must be on board the yacht in case of a customs control.





« PA » procedure

What?	Who?	How?	How much?
<p><u>What is the « PA » procedure?</u></p> <p>The law defines the « PA » procedure to waive VAT on goods and services sold to a yacht-in-transit, but only for repair or maintenance.</p> <p><u>Which goods are affected?</u></p> <p>All pieces and professional labour (repairs and maintenance).</p>	<p><u>Which uses the procedure?</u></p> <ul style="list-style-type: none"> - Local retailers - Service providers <p>The PA procedure can be set up by anyone but it is the responsibility of that entity to follow the entire procedure from its opening to its closure with the corresponding customs commitment.</p> <p><u>Yacht flagged in Martinique and Guadeloupe are not eligible for these procedures.</u></p>	<p>Details of the procedure on the following page*</p> <p><u>The employment of a forwarder is compulsory.</u></p>	<p>If the value of the parts and labour involved is more than 5000€, then the cost of this procedure might be effective versus the VAT savings.</p> <p>Standard charge → 450€</p>

*Yacht-in-transit: any yacht that is within the 18 month visitation window allowed between its clearance in and its clearance out.

1) The captain of the yacht supplies to the entity in charge of the procedure or the customs portal :

- Contact date of the captain
- Original register of the yacht
- Copy of the value of the yacht (insurance document or equivalent)
- Copy of its clearance into Martinique
- Payment of the service charge of 450€

2) The entity in charge of the procedure or the customs portal delivers :

- The customs PA authorization (expect one working day)
- List of approved suppliers
- The invoice from each approved supplier invoice needs to have the name of your yacht and number of this PA document on it

3) Invoices :

The captain must have the original of every invoice with proof of payment.

4) Documents remitted to the captain at the end of the procedure :

- Yacht register
- Copy of the closing PA document

The captain keeps on board the copy of the customs document that closes the PA procedure together with the original invoices in case of a customs control.

