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By PwC Deutschland | 06. November 2013

Permanently moored houseboat to be let as property

The finance ministry has amended its VAT Implementation Decree to follow an ECJ ruling that a permanently moored houseboat is to be let as a property.

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In November 2012, the ECJ held that a houseboat permanently moored was to be let as a building attached to a fixed site, that is, free of VAT unless the tenant is renting for business purposes and both parties jointly agree on the option to waive the VAT exemption. The finance ministry has now amended its VAT Implementation Decree to follow this judgment in all other similar cases. A vessel is seen as being permanently moored if it is firmly attached to an identifiable site on the bank or bottom of a waterway. The contractually agreed and actual usage must be permanently at the same place, so that the boat is effectively used as an immovable building. If the conditions are not fully met, the lease is the hire of a means of transport, subject to standard-rate VAT.

Schlagwörter

houseboat, property