

# The VAT regime of widespread nautical hotel scheme so called “albergo nautico diffuso”



The ‘Albergo Nautico Diffuso’ (i.e. widespread nautical hotel) is a kind of tourist reception structure recently introduced in Italy. The Albergo Nautico Diffuso offers tourists the possibility of using a rented yacht as if it were a hotel room with all the ancillary services provided by a nautical hub on land. This facility behaves like an hotel: it receives the reservation and manages the client, registers personal data and shares them with the police, collects the tourist tax and performs the check in and check out operations. It then gets the yacht ready and complete with all equipment, including linen.

In other countries such as Croatia and Greece, the Albergo Nautico Diffuso is already a well-established reality; its success is due to a holiday formula aimed at a modern tourist who wants to experience the sea in a sustainable way.

Even some Italian regions have already included the Albergo Nautico

Diffuso among ‘non-hotel accommodation facilities’, also identifying specific requirements to be met for the facility to be included in this category (requirements may vary from region to region).

Sardinia region, for example, which has long been a major nautical destination, was among the first to regulate this type of accommodation facility with its Regional Law no. 13/2021.

In order to obtain the qualification of ‘nautical hotel’, the facility manager must be able to have one or more yachts complete with life-saving equipment, safety equipment in compliance with the law, and equipped with a tracking system that is essential for documenting the position of the yacht; they must also meet adequate standards and be suitable for overnight accommodation, furnished, equipped with a kitchen and on-board toilets. While ashore, the facility must offer at least the services of reception, registration and electronic communication of guests on board,

but also a 24-hour assistance service as well as a cleaning service and linen change must be guaranteed.

The activity must be managed on an entrepreneurial basis (i.e. not on an occasional basis) and the yacht can be granted for use to clients having rental contracts with passengers boarding and disembarking at the landing hub/port where common services are provided.

It's also interesting to mention the regulations of the Friuli-Venezia Giulia Region (introduced by Law no. 10/2023) according to which there is a widespread nautical hotel in the case of structures organized for the stopover and overnight stay of tourists onboard the yachts moored in the dedicated equipped stretch of water that may also have equipped pitches; the accommodation service must have a period of stay not exceeding 12 consecutive months. In addition to Sardinia and Friuli-Venezia Giulia, other Italian regions have also adopted specific regulations on the albergo nautico diffuso, such as Sicily, with Law no. 388/2023, and Calabria with Law no. 26/2024.

Precisely by highlighting the characteristics of the nautical hotel that make it similar to a hotel structure, the Revenue Agency, with its answer to interpello no. 466/2023, has provided important indications regarding VAT.

The Office has in fact clarified that even the services rendered to clients accommodated in the yacht that make up the widespread nautical hotel should be subject to the 10 per cent VAT rate, the same rate applicable to traditional accommodation facilities, and not the ordinary rate applicable to charter contracts.

Not only services relating to the accommodation of tourists (which, in the present case, takes place on board yacht) but also services ancillary to the accommodation services benefit from the reduced rate.

However, it must be pointed out that, in the view of the tax authorities, services consisting in the use of the yacht for short sailings and nearby excursions, without the assistance of a crew provided by the owner/manager of the facility, are excluded from the concessionary rate. According to the Administration, the offer of this type of service would be entirely optional, i.e. a service rendered at the explicit request of the client and not a necessary addition to the nautical hotel service spread. For this reason, the latter services are subject to VAT at the ordinary rate of 22 per cent.

