

Italian law

Remyapp.it is a participatory web platform that promote the meeting between private individuals, shipowners who want to rent their boat occasionally to Internet users.

The site establishes 5 types of chartering :

- • chartering of the boat steered by the owner;
- • chartering during a transfer;
- • chartering of the boat steered by a professional crew;
- • boat hire without crew;
- • renting the boat at the dock without sailing.

According the Italian market, the casual rental activity is governed by the following regulations: art. 49 bis of the D.l. 18/7/2005, n ° 171, inserted by the article 59-ter of the decree-law 24 January 2012, n. 1, converted with amendments, by law March 24, 2012, n. 27 and subsequently amended by Article 23 of the Decree-Law of 21 June 2013, no. 69, converted, with amendments, by law 9 August 2013, n. 98. These regulations establish the modalities of the casual rental activity permitted to non-professional shipowners and, very important detail, that in order to steer the pleasure boats is required only the qualification for the possession of the boating license , referred to in article 39 of the code, by way of derogation from the provisions concerning the establishment and regulation of professional certificates for recreation.

The Decree Law 1/2012 give the possibility to owners, natural persons or companies, not having as their object the rental or lease, and for the users in financial leasing of boats and pleasure boats, to grant them a casual chartering. The casual rental contracts may have a total annual duration not exceeding 42 days. This activity does not constitute "commercial use of the unit" and the earning may be subject to a 20% substitute tax that does not accrue with other income. The choice implies, in any case, the exclusion of the deductibility or deductibility of costs and expenses incurred in the chartering business. In order to benefit the substitute tax (income tax and additional taxes) it is necessary to inform the casual chartering to the Revenue Authority.

The communication must be completed, signed and transmitted, before the beginning of each rental activity, attaching it (in '.pdf', '.gif', '.tiff' or '.jpg' format) to an email addressed to: dc.acc.noleggio@agenziaentrate.it. Communications copies, with their transmission receipts, and rental contracts, must be kept on board the pleasure craft or boat, available to the control authorities. The casual rental is subject to the communication to be sent, as well as to the Revenue Authority, also to the territorially competent Port Authority and, and in case of optional casual employment, to INPS and INAIL (the default is punished with pecuniary sanctions). The modalities are indicated in the decree of 26 February 2013, issued by the Ministry of Infrastructures and Transport in agreement with the Ministry of Education and the Ministry of Labor and Politics.

Unlike charter boats, which can only be used for commercial purpose and are identifiable from the booklet that reports their use, private boats given in casual charter can have double use - pleasure and casual hire - without transcription in the booklet .