

Svensk momslov.

<http://www.notisum.se/rnp/SLS/LAG/19940200.HTM>

Mere rummelig end den foreslåede danske tekst. Det er i Sverige også muligt at få momsfrigørelse til f.eks. et leasingselskab, der køber et fly og lejer det ud til et selskab omfattet af undtagelserne.

I en dom 1994-12-14 (mål nr 1503-1993) som gjaldte avdragsrett ved forvärv av ett trafikflygplan har KR i Jönköping ansett att undantaget för omsättning av luftfartyg för yrkesmässig person- och godsbeholdning var tillämpligt på ett finansbolags förvärv av ett trafikflygplan avsett för uthyrning. Enligt finansbolaget hade skriftligt avtal om uthyrning till ett bolag som bedrev yrkesmässig person- och godsbeholdning ännu ej tecknats vid tidpunkten för dess förvärv av planet. KR har i detta fall fäst särskilt avseende vid flygplanets karaktär av trafikflygplan.

Undantag för fartyg och luftfartyg

21 § Från skatteplikt undantas omsättning av

1. skepp för yrkesmässig sjöfart eller yrkesmässigt fiske,
2. fartyg för bogsering eller bärgning,
3. luftfartyg för yrkesmässig person- eller godsbeholdning,
4. tjänster, såsom ombyggnad, reparation, underhåll, befraktning och uthyrning som avser sådana fartyg eller luftfartyg,
5. delar, tillbehör eller utrustning till sådana fartyg eller luftfartyg, när varan - säljs eller hyrs ut till den som äger fartyget eller luftfartyget eller den som varaktigt nyttjar fartyget eller luftfartyget enligt avtal med ägaren, eller - förs in till landet för ägarens eller nyttjanderättshavarens räkning, och
6. tjänster som avser delar, tillbehör eller utrustning som anges i 5.

Undantaget för skepp för yrkesmässigt fiske gäller alla skepp, som säljs eller införs för sådant fiske, oavsett om skeppet är särskilt anordnat för detta ändamål eller inte.

Undantaget gäller inte för skepp, som är sådana farkoster för vilka förflyttningen är av underordnad betydelse i förhållande till huvuduppgiften. Undantaget gäller inte heller omsättning eller import av flodsprutor, pontonkranar, flytdockor och andra farkoster som hänför sig till tulltaxenummer 89.05 och som inte är bärgningsfartyg.

Med yrkesmässig sjöfart avses även transport med skepp av eget gods. Med skepp för yrkesmässig sjöfart jämföras luftkuddefarkoster för yrkesmässig person- eller godsbeholdning. Lag (1995:1286).

Det relevante kapitel i den svenske lov er vedhæftet separat som PDF.fil.

Engelsk momslov

http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal? nfpb=true& pageLabel=pageVAT_ShowContent&id=HMCE_CL_000169&propertyType=document#P130_10381

Den engelske momslov fritager fly over 8 tons. Alle fly vi i dag håndterer via Danmark. Der er over 8 tons, vil omgående flyve til England og blive importeret eller solgt der, hvis ikke vi ændrer lovene på same tid.

3.1 What does this section cover?

This section outlines what is meant by an aircraft and/or "qualifying aircraft" for VAT purposes. It should be read in conjunction with Section 4 which deals with the VAT liability of supplies of aircraft and qualifying aircraft

What is an aircraft for the purposes of this notice?

For the purposes of this notice, aircraft includes:

aeroplanes (civil or military);
helicopters; and
airships,
but excludes:

space craft; and
satellites.

3.3 What is a "qualifying aircraft"?

A "qualifying aircraft" is legally defined as any aircraft of a weight of **not less than 8,000kg** which is neither designed nor adapted for use for recreation or pleasure.

The weight is its authorised maximum take-off weight. This is specified:

- for civil aircraft - in the certificate of airworthiness in force for the aircraft; and
- for military aircraft – in the released documents issued by the Ministry of Defence.

If there is no certificate or release documents, you should contact our National Advice Service for advice.

3.4 What types of aircraft are not considered to be qualifying aircraft?

Gliders and hot air balloons are designed or adapted for use for recreation or pleasure. They are not qualifying aircraft even if they are 8000kg or over, or supplied for business use.

4.1 What does this section cover?

This Section deals with the VAT liability of ships and aircraft. You should read this Section in conjunction with Sections 2 or 3, as the VAT liability will depend on whether or not you have a qualifying ship or aircraft.

4.2 What is meant by supply for the purposes of this notice?

Supply for the purposes of this notice includes the:

sale; and
charter, including hire and lease;

4.3 What is treated as part of a supply of a ship or aircraft?

Normal fixed and loose equipment and furnishings necessary for the operation, navigation or safety are treated as part of the supply of a ship or aircraft if supplied with it under the same contract. An initial normal complement of on-board spares is treated in the same way.

4.4 What is the VAT liability of a supply of a ship or aircraft?

The supply of a qualifying ship or aircraft may be **zero-rated**. Other ships or aircraft are standard rated.

Cypriotisk lov

<http://www.mof.gov.cy/mof/VAT/VAT.nsf/All/7431BBF01BB1ABA5C2257289003C8B35?OpenDocument>

On which supplies is VAT charged at the standard rate of 15%, at the reduced rates of 5% and 8%, which supplies are zero-rated and which supplies are exempted?

VAT is charged on every supply of goods or services at the standard rate of fifteen per cent (15%). The reduced rate of 5% is imposed on the supply of coffins, services supplied by undertakers, services of writers, artists, on the supply of fertilizers, foodstuff for animal, live animals, seeds, non bottled water, newspapers, books, periodicals, certain products for persons with special need, ice cream, certain types of nuts (salted etc), transport of passengers and their accompanying luggage with urban and rural buses, the letting of camping sites and caravan parks.

As from 19 October 2007, the following are taxable at the reduced rate of 5%:

- hair salon services,
- repair and maintenance of private households (based on specific condition)
- animal feedstuff
- confectionary product
- bottled water
- Juices
- pharmaceutical products that were previously taxed at the standard rate of 15%
- entry fees to theaters, cinemas at sports events, luna parks and similar cultural events

As from the 1st August, 2005, the following are taxable at the reduced VAT rate of 8%: transport of passengers and their accompanying luggage within Cyprus, with urban, suburban and rural taxis as well as with tour and suburban buses.

The VAT reduced rate of 8% is also imposed as from the 1st January, 2006 on the services of restaurants and the supply of food in the course of catering except the supply of alcoholic beverages wine and beer, which is chargeable at 15%, as well as on the provision of accommodation in the hotel sector or in sectors with a similar character. As from the 1st January, 2006, the transport of passengers and their accompanying luggage by sea, within Cyprus is taxable at the VAT rate of 8%.

Certain supplies of goods or services are zero-rated; the supply, hiring and repair of sea-going vessels and aircrafts, the supply of services to meet the direct needs of sea-going vessels, the supply of goods entered into customs regime, the supply of medicines and food – except the supply of food in the course of catering. In addition, a supply of goods is zero-rated if the VAT Commissioner is satisfied that the goods have been exported or supplied to a registered person in another member state.

No VAT is charged on supplies of goods or services which are exempted under the VAT legislation; leasing or letting of immovable property, the supply of immovable property with the exception of buildings or parts of buildings and the land on which they stand if the application for a building permit was submitted after the 1st May, 2004, financial services, lotteries, medical care, social welfare, education, sports, cultural services, insurance transactions etc.

Since the establishment of V.A.T. legislation on the 1/7/1992 the changes for V.A.T. rates are shown in the table that follows: