



DATA
EXPERTISE
COMPLIANCE
PEACE OF MIND

Fiscal and Legal
Navigation Tracking
for Yachts

**BECAUSE
A DOT ON A MAP
IS NOT ENOUGH.**

Don't just track your yacht.
Protect it.



Anticipate
your VAT



Secure
your tax status



Be ready
for an audit

TRACKING TODAY,
COMPLIANCE TOMORROW.

1

A CHANGING REGULATORY LANDSCAPE

In 2020 and 2021, **French and Italian tax regulations** applicable to yachts engaged in commercial operations changed significantly.

VAT on charter and transport operations became directly linked to the yacht's **actual navigation**: the time spent in European waters for charter contracts, and the distance travelled in European waters for transport contracts.

At the same time, the yacht's VAT status for **year N+1**, whether it benefits from an exemption or falls under the standard VAT regime, depends on the voyages performed during the **previous calendar year**.

2

WHY FLYN WAS CREATED

FLYN was **created in response to these fundamental regulatory changes**. Our objective has always been to provide owners, yacht managers, captains and fiscal representatives with precise, reliable and **documented navigation information** enabling them to determine:

- the **tax regime** applicable to each charter or transport contract,
- the **yacht's tax status**: VAT exemption or the standard regime (payment of VAT on invoices and recovery).



3

WHAT MAKES FLYN DIFFERENT

FLYN was the first company to develop reports specifically dedicated to the fiscal analysis of commercial yacht navigation. FLYN is to date **the only company dedicated to tracking its core business**. Our team, technology and infrastructure are entirely dedicated to navigation tracking for the yachting industry.

Our reports are not anonymous documents automatically generated by software. They are **reviewed and signed by a maritime navigation expert**, providing clients with **documented evidence** of the yacht's commercial activity. FLYN also uses its own dedicated technology and calculation methods and can, upon request, explain the methodology used and provide the supporting data behind the figures delivered.

4

THE RESOURCES BEHIND THE TRACKING

FLYN combines dedicated technology with human expertise. Our tracking activity is supported by two full-time employees, operational shareholders **with expertise in maritime matters, taxation and customs, and dedicated IT infrastructure and platform developed specifically** to process AIS positions on a continuous basis. We are operational 7/7 days a week and retain the history of the commercial operations we monitor.

5

TRACKING AS A FISCAL SAFEGUARD

The purpose of tracking is not simply to create a navigation history. It is to provide the yacht with a **fiscal safeguard**. Tax authorities may review commercial activity several years after an operation has taken place. FLYN therefore retains **navigation and commercial operation records throughout the relevant reassessment period** so that supporting evidence remains available if questions arise later.

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**Is tracking necessary?
No — until you face the administration.**

KEY FIGURES

SINCE 2020



125M

AIS positions
processed



2,758

yachts tracked



3,585

contracts tracked

IN 2025



17M

AIS positions
processed



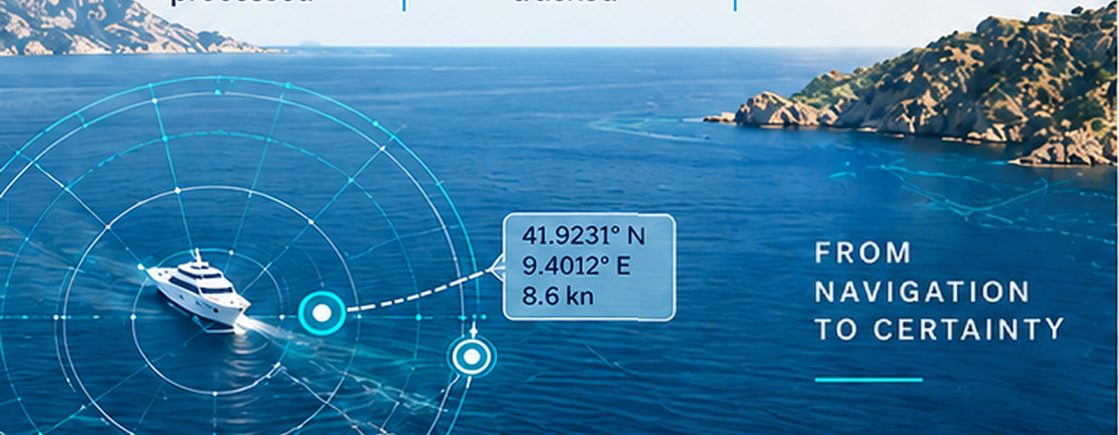
145

client yachts
tracked



510

contracts tracked



FROM
NAVIGATION
TO CERTAINTY



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LET'S
TALK
ABOUT
YOUR YACHT

Others track.
We prove.