

Sales of ships (in n. 3, pag. 38-40)

Through resolution no. 6/E of 16 January 2018, the Agency clarified, by analogy to the provision of resolution no. 2/2017 for ships under construction on the matter of the criterion for the anticipated/provisional application of the tax benefit, that such criterion may also be used in situations in which there is an objective discontinuity in the use of the vessel (for example, ships that change shipowner or owner) or where the taxpayer expects that the actual use of the vessel in a given year will differ from that set forth in the data for the previous year, conditioned upon the submission of a declaration by the shipowner that it will use the ship, at least 70% of the time, for voyages on the high seas.

For a full reading of the article, click [here](#).