

Dear Vendor,

When accepting orders from EDUKAT ONE OXHA2 inside EU please note the following.

EDUKAT I is a registered Danish Ship - registered as a General Cargo Ship.

This is an requirement in order for us to trade as a normal secondary school for students between 14-18 years of age.

A General Cargo Ship is exempt for VAT taxation as per EU rules.

Please find below some information in that regard.

Yours Sincerely,

Allan Nielsen

Skipper EduKat 1 OXHA2

+45 5058 2822

EduKat ApS

Arnakke Enghave 6

4390 Vipperød

Denmark

CVR 37542474

allan@edukat.dk

www.edukat.dk

You need to be able to prove to your accountant that we are a General Cargo Ship.

This can be done by accessing the Danish Maritime Authority (www.dma.dk) by the following link:

<https://www.dma.dk/SynRegistrering/verifierskibscertifikat/Sider/default.aspx>

And using the following data:

Certificate number: 2175111-4486924-02-03-2017

Issue date: 02-03-2017

The screenshot shows a web browser window with the URL <https://www.dma.dk/SynRegistrering/verifierskibscertifikat/Sider/default.aspx>. The page title is "Frontpage > Ship survey and registration > Verify Ship Certificate". The main content area contains the following text: "Since 24 June 2016, Denmark has been issuing electronic ship certificates to ships flying the Danish flag. In order to verify the validity and authenticity of electronic ship certificates, please enter the Tracking ID no. of the relevant certificate together with either the ship's IMO number or the certificate's date of issue." Below this text, there are three input fields: "Certificate number" with the value "2175111-4486924-02-03-2017", "IMO number" (empty), and "Issue date" with the value "02-03-2017". A red "Check" button is located below the input fields. At the bottom of the form, there is a link "Valid See Certificate".

Another way (but in Danish language) is here:

<http://skibsregister.dma.dk/Main.asp?A=1&D=1&CSR=2175111&SID=6717313&VID=6623770>

When you see the owner of the vessel on the above document - you will see:

EduKat ApS

Arnakke Enghave 6

DK-4390 Vipperød

Company/CVR number is 37542474

This can be verified here:

<https://datacvr.virk.dk/data/visenhed?enhedstype=virksomhed&id=37542474&soeg=37542474&language=en-gb>

In Denmark the VAT number is the CVR number - but you will find that EduKat ApS is NOT VAT registered as the ships are exempt for VAT.

The rules for VAT exemption of General Cargo Ships can be found here:

<http://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX%3A32006L0112>

I am sorry but you have to scroll almost to the middle and read *Article 148, clause (c)*

Text:

CHAPTER 7

EXEMPTIONS RELATED TO INTERNATIONAL TRANSPORT

Article 148

Member States shall exempt the following transactions:

- (a) the supply of goods for the fuelling and provisioning of vessels used for navigation on the high seas and carrying passengers for reward or used for the purpose of commercial, industrial or fishing activities, or for rescue or assistance at sea, or for inshore fishing, with the exception, in the case of vessels used for inshore fishing, of ships' provisions;
- (b) the supply of goods for the fuelling and provisioning of fighting ships, falling within the combined nomenclature (CN) code 8906 10 00, leaving their territory and bound for ports or anchorages outside the Member State concerned;
- (c) the supply, modification, repair, maintenance, chartering and hiring of the vessels referred to in point (a), and the supply, hiring, repair and maintenance of equipment, including fishing equipment, incorporated or used therein;
- (d) the supply of services other than those referred to in point (c), to meet the direct needs of the vessels referred to in point (a) or of their cargoes;

For the same text in Spanish language - please use:

<http://eur-lex.europa.eu/legal-content/ES/ALL/?uri=CELEX%3A32006L0112>

CAPÍTULO 7

Exenciones relativas a los transportes internacionales

Artículo 148

Los Estados miembros eximirán las operaciones siguientes:

- a) las entregas de bienes destinados al avituallamiento de buques afectados a la navegación en alta mar y que efectúen un tráfico remunerado de viajeros o al ejercicio de una actividad comercial, industrial o pesquera, así como las embarcaciones de salvamento y asistencia en el mar y las embarcaciones afectadas a la pesca costera excepto, para éstas últimas, las provisiones de bordo;
- b) las entregas de bienes destinadas al avituallamiento de navíos de guerra, contemplados por el código de la nomenclatura combinada (NC) 8906 10 00, que dejen su territorio con destino a un puerto o un fondeadero situado fuera del Estado miembro;
- c) las entregas, las transformaciones, las reparaciones, el mantenimiento, los fletamentos y los arrendamientos de los buques marítimos, contemplados en la letra a), así como las entregas, los arrendamientos, las reparaciones y el mantenimiento de los objetos, incluido el armamento de pesca, incorporados a estos buques o que se utilicen para su explotación;
- d) las prestaciones de servicios, que no sean las descritas en la letra c), efectuadas para las necesidades directas de los buques marítimos contemplados en la letra a) y de su cargamento;
- e) las entregas de bienes destinados al avituallamiento de las aeronaves utilizadas por compañías de navegación aérea que efectúen esencialmente un tráfico internacional remunerado;