

TO ALL OPERATORS

Ons nummer:

Our number: DL/100587

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Oranjestad, 19 April 2010

Ref.: Tax free fuel

Aruban registered aircraft may be entitled to purchase tax free exempt fuel in line with Article 555 of Regulation (EEC) nr. 2454/93 if the aircraft is operated in the economic activity of an enterprise.

The DCA of Aruba can issue a Statement of Commercial Use for this purpose. Operators can apply for this by completing DCA Form INS-4.063 (attached) and by providing evidence of commercial use in the context of Article 555 of the above mentioned EEC Regulation.

The DCA of Aruba will only issue a Statement of Commercial Use when all evidence has been satisfactorily provided. It is to be understood that such a Statement will not entitle the holder to perform commercial flights by transporting passengers, mail or cargo for remuneration.

The German Business Aviation Association (GBAA) recently won a lawsuit on the right for tax-free fuel. Supporting the claim the Court ruled that companies using an aircraft for non-AOC charter have the right to reclaim any previously paid fuel tax and for the future to enjoy tax free refueling upon showing a certificate to demonstrate non-AOC commercial usage. Further information can be obtained by contacting the GBAA-Lawyer, Mr. Andre Duewel, Attorney at law, tel +49-511343530, email adu@hsp-law.de.

Sincerely,



J.A. Maduro
Director
Department of Civil Aviation of Aruba



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