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United Kingdom Value Added Tax (VAT) Forms Completion Instructions

To qualify for VAT exempt aircraft handling, maintenance and supplies in the UK, you must meet the qualifications set forth by Article 148-E of the Principal VAT Directive and the UK Finance Bill 2010. Therefore, in order to continue providing eligible operators with aircraft handling, maintenance and supplies at zero percent VAT, we must receive the following completed forms and required documentation.

1. UK Aircraft Handling, Maintenance and Supplies VAT Declaration.
2. Self Certification of UK VAT Status: print or copy the Self Certification of VAT Status form onto your company's letterhead before completion.
3. Supplemental Documentation: please submit copies of at least one of the following supporting documents:
 - Current and valid aircraft operating certificate for the aircraft for which we are providing services
 - Tax registration detailing the registration of the business, or
 - Any other documented evidence demonstrating the business status of the entity

Please sign, date and send all of the foregoing forms with the supporting documentation via mail, e-mail or fax to:

Universal Aviation (UK) Limited
Accounts Department
Building 130, Stansted Airport
Stansted, Essex, CM24 1QH
United Kingdom
E-mail ukaccounts@univ-wea.com
Fax +44 1279 666048

For questions or assistance, please contact your Account Manager, Trip Support Service Team, or the Accounts Department at Universal Aviation (UK) Limited at the following telephone number and e-mail:

Telephone +44 1279 666015
E-mail ukaccounts@univ-wea.com

UK Aircraft Handling, Maintenance and Supplies VAT Declaration

Full Company Name: _____

Doing Business As (DBA): _____

Universal Account Number (if known): _____

VAT Registration ID (if registered): _____

Contact Name: _____

E-mail: _____

Address: _____

Country: _____

Telephone No.: _____

Fax No.: _____

VAT exemption questions:

1. Does more than 50% of your turnover, profit, number of flights, passenger/seat miles, or other applicable criteria result from operating for reward transporting passengers and/or goods chiefly on international* routes? YES NO
2. Is the aircraft being used by a State institution, and (a) has a MTOW (maximum take-off weight) of more than 8,000 kilograms and (b) is neither designed nor adapted for use for recreation or pleasure? YES NO

With my signature below I hereby acknowledge and agree that as of the date below (i) I am an authorized representative of _____, (ii) I have read the questions above and have provided Universal Aviation (UK) Limited with true, correct, and complete information herein and/or attached to this form, including copies of the documents requested herein, and (iii) I undertake to provide Universal Aviation (UK) Limited with notice of any changes or modification to the foregoing information and documents I have provided pursuant to this declaration as soon as reasonably possible, but in any case no later than 5 business days after such changes or modifications have occurred. Furthermore, I acknowledge that failure to provide Universal Aviation (UK) Limited with true, correct, and complete information herein may result in failure to receive any VAT exempt invoices. I also acknowledge that I will reimburse Universal Aviation (UK) Limited for any fines or taxes that may be assessed against Universal Aviation (UK) Limited following decisions made on the information I provided Universal Aviation (UK) Limited in this declaration form, including any attachments.

Signed: _____

Print Name: _____

Title: _____

Date: _____

*Non-domestic United Kingdom flights

Self Certification of UK VAT Status

As an authorized representative of _____, ("Company"), I confirm that our Company operates for "reward primarily on international routes" and therefore qualifies as an "Airline" under Article 148-E of the Principal VAT Directive. Furthermore, I confirm that the services the Company receives from Universal Aviation (UK) Limited should be zero rated under Schedule 8 of the VAT Act 1994, as amended by the UK Finance Bill 2010.

Name of Company: _____

Universal Account No.: _____

Signed: _____

Printed Name: _____

Title: _____

Telephone No.: _____

E-mail: _____

Date: _____