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2012 Declaration Instructions

It is mandatory for all clients wishing to receive VAT exempt fuel invoices to complete the relevant sections of this fuel declaration and to ensure that UVair European Fuelling Services Limited is provided with all documents in complete form as requested herein. In addition, it is also mandatory for all clients to provide UVair European Fuelling Services Limited with a copy of their current and valid certificate of aircraft registration and insurance certificate.

Each country offering VAT exemption on fuel has a dedicated page within the Declaration Form. Please provide information for each country in which you will have fuel uplifts to determine your VAT exemption eligibility.

Full company name: _____

Doing Business As (DBA): _____

Contact: _____

E-mail: _____

Address: _____

Address 2: _____

Address 3: _____

Country: _____

Sign and date the Declaration Signature page, then mail original along with supporting documents to:

UVair European Fuelling Services Limited
Attention: Fuel Billing Officer
Office 10 – 14, Wing 5
Shannon Airport
Shannon, Co. Clare
Ireland

To expedite VAT exemption processing, you may submit Fuel Declaration Form, along with accompanying documentation, to the following:

- Fax: + 353 612 80399 (Efax)
- E-mail signed, scanned documents to: eurofuel@uvair.com

For questions or assistance, contact UVair European Fuelling Services Limited.

- Tel.: +353 61 71 2632
- eurofuel@uvair.com

Fuel Declaration Form

If you will have fuel uplifts in the country listed below, please answer the questions on this page to determine your VAT exemption eligibility.

Austria Airline Qualifier

There are two possible processes by which you can receive VAT exempt fuel in Austria:

1. You must meet the qualifications under Article 148-E of the Principal VAT Directive, which requires that greater than 50% of your turnover is the result of operating for reward transporting passengers and/or goods chiefly on international routes.
2. Be an Austria-based airline included on the web site of commercial operators maintained by the Austrian Ministry of Finance or have an exemption certificate issued by the Austrian Ministry of Finance validating your status as an airline.

VAT exemption questions:

1. Does more than 50% of your turnover result from operating for reward transporting passengers and/or goods chiefly on international routes? YES NO

For customers based in Austria:

2. Are you listed on the national list of commercial operators or do you have a certificate from the Austrian Ministry of Finance that you are a qualifying airline? YES NO
If yes, please provide a copy of the exemption certificate.

General VAT compliance question:

1. Is your company VAT registered in Austria? YES NO

If yes, please state your VAT registration ID: _____

Please remember to send in the following:

1. Your confirmation from Austrian Ministry of Finance that the customer is a qualifying airline.

Fuel Declaration Form

If you will have fuel uplifts in the country listed below, please answer the questions on this page to determine your VAT exemption eligibility.

Belgium Airline Qualifier

There are three possible processes by which you can receive VAT exempt fuel in Belgium:

1. You must meet Belgium's specific requirement under Article 148-E of the Principal VAT Directive, which requires that at least 80% of your turnover is the result of operating for reward transporting passengers and/or goods chiefly on international routes.
2. Be registered for VAT in Belgium and be subject to the "reverse VAT" mechanism.
3. Be in the possession of an E.T. 30.000 license – issued by the Belgian authorities.

VAT exemption questions:

1. Does at least 80% of your turnover result from operating for reward transporting passengers and/or goods chiefly on international routes? YES NO

For customers based in Belgium:

2. Is your company VAT registered in Belgium? YES NO

If so, please provide your VAT registration ID: _____

3. Do you possess an E.T. 30.000 license? YES NO

If so, please provide a copy.

General VAT compliance question:

1. Does your company have a VAT Representative located in Belgium? YES NO

If so, please provide the following information:

Name of VAT Representative: _____

Representative's address: _____

Representative's tax ID: _____

Please remember to send in the following:

1. Copy of your E.T.30.000 license or, at minimum, the license number.

Fuel Declaration Form

If you will have fuel uplifts in the country listed below, please answer the questions on this page to determine your VAT exemption eligibility.

Bulgaria Airline Qualifier

There is one process by which you can receive VAT exempt fuel in Bulgaria:

1. You must meet Bulgaria's specific requirement under Article 148-E of the Principal VAT Directive, which requires that at least 60% of your turnover is the result of operating for reward transporting passengers and/or goods chiefly on international routes.

Please note that Bulgaria requires up to 3 documents to justify a zero rated transaction:

1. The delivery ticket
2. The supplier invoice
3. And, where the destination is outside the E.C., the customs declaration.

As such, VAT exemptions in Bulgaria will be subject to UVair European Fuelling Services Limited's ability to gather these required documents on a transaction-by-transaction basis.

VAT exemption questions:

1. Does at least 60% of your turnover result from operating for reward transporting passengers and/or goods chiefly on international routes? YES NO

General VAT compliance question:

1. Is your company VAT registered in Bulgaria? YES NO

If so, please state your VAT registration ID: _____

Fuel Declaration Form

If you will have fuel uplifts in the country listed below, please answer the questions on this page to determine your VAT exemption eligibility.

Czech Republic Airline Qualifier

There are two possible processes by which you can receive VAT exempt fuel in the Czech Republic:

1. You must meet the qualifications under Article 148-E of the Principal VAT Directive, which requires that greater than 50% of your turnover is the result of operating for reward transporting passengers and/or goods chiefly on international routes.
2. Your company must be included in the listing of recognized airlines by the Czech Republic.

VAT exemption questions:

1. Does more than 50% of your turnover result from operating for reward transporting passengers and/or goods chiefly on international routes? YES NO

For customers established in the Czech Republic:

2. Is your company included on the Czech Republic's official list of recognized airlines? YES NO

General VAT compliance question:

1. Is your company VAT registered in the Czech Republic? YES NO

If so, please state your VAT registration ID: _____

Fuel Declaration Form

If you will have fuel uplifts in the country listed below, please answer the questions on this page to determine your VAT exemption eligibility.

Denmark Airline Qualifier

There are two possible processes by which you can receive VAT exempt fuel in Denmark:

1. You must meet Denmark's specific qualifications under Article 148-E of the Principal VAT Directive, which requires that at least 55% of your turnover is the result of operating for reward transporting passengers and/or goods chiefly on international routes.
2. Your company must be included in the listing of recognized airlines by Denmark.

VAT exemption questions:

1. Does at least 55% of your turnover result from operating for reward transporting passengers and/or goods chiefly on international routes? YES NO

For customers established in Denmark:

2. Is your company included on Denmark's official list of recognized airlines? YES NO

General VAT compliance question:

1. Is your company VAT registered in Denmark? YES NO

If so, please state your VAT registration ID: _____



Fuel Declaration Form

If you will have fuel uplifts in the country listed below, please answer the questions on this page to determine your VAT exemption eligibility.

Finland Airline Qualifier

There are two possible processes by which you can receive VAT exempt fuel in Finland:

1. You must meet the qualifications under Article 148-E of the Principal VAT Directive, which requires that greater than 50% of your turnover is the result of operating for reward transporting passengers and/or goods chiefly on international routes.
2. Be registered for VAT in Finland and be subject to the "reverse VAT" mechanism.

VAT exemption question:

1. Does more than 50% of your turnover result from operating for reward transporting passengers and/or goods chiefly on international routes? YES NO

For customers established in Finland:

2. Is your company VAT registered in Finland? YES NO

If so, please state your VAT registration ID: _____



Fuel Declaration Form

If you will have fuel uplifts in the country listed below, please answer the questions on this page to determine your VAT exemption eligibility.

France Airline Qualifier

There are three possible processes by which you can receive VAT exempt fuel in France:

1. You must meet France's specific qualifications under Article 148-E of the Principal VAT Directive, which requires that at least 80% of your turnover is the result of operating for reward transporting passengers and/or goods chiefly on international routes.

For French-based operators only:

2. Your company must be included in "Annexe A," a listing of airlines recognized by the French government.
3. Be registered for VAT in France and subject to the "reverse VAT" mechanism.

VAT exemption questions:

1. Does at least 80% of your turnover result from operating for reward transporting passengers and/or goods chiefly on international routes? YES NO

2. Is your company included on France's official list of recognized airlines? YES NO

For customers established in France:

3. Is your company VAT registered in France? YES NO

If so, please provide your VAT registration ID: _____



Fuel Declaration Form

If you will have fuel uplifts in the country listed below, please answer the questions on this page to determine your VAT exemption eligibility.

Germany Airline Qualifier

There are two possible processes by which you can receive VAT exempt fuel in Germany:

1. You must meet the qualifications under Article 148-E of the Principal VAT Directive, which requires that greater than 50% of your turnover is the result of operating for reward transporting passengers and/or goods chiefly on international routes.
2. Your company must be included in the "List of Domestic-based International Transport Operators" recognized by the German government.

VAT exemption questions:

1. Does more than 50% of your turnover result from operating for reward transporting passengers and/or goods chiefly on international routes? YES NO

For customers established in Germany:

2. Is your company included on Germany's official list of recognized airlines? YES NO

General VAT compliance question:

1. Is your company VAT registered in Germany? YES NO

If so, please provide your VAT registration ID: _____

Fuel Declaration Form

If you will have fuel uplifts in the country listed below, please answer the questions on this page to determine your VAT exemption eligibility.

Hungary Airline Qualifier

There is one process by which you can receive VAT exempt fuel in Hungary:

1. You must meet the qualifications under Article 148-E of the Principal VAT Directive, which requires that greater than 50% of your turnover is the result of operating for reward transporting passengers and/or goods chiefly on international routes.

VAT exemption question:

1. Does more than 50% of your turnover result from operating for reward transporting passengers and/or goods chiefly on international routes? YES NO

General VAT compliance questions:

1. Is your company VAT registered in Hungary? YES NO

If so, please state your VAT registration ID: _____

2. Does your company have a VAT Representative located in Hungary? YES NO

If so, please provide the following information:

Name of VAT Representative: _____

Representative's address: _____

Representative's tax ID: _____

Fuel Declaration Form

If you will have fuel uplifts in the country listed below, please answer the questions on this page to determine your VAT exemption eligibility.

Republic Of Ireland Airline Qualifier

There are three possible processes by which you can receive VAT exempt fuel in Ireland:

1. You must meet the qualifications under Article 148-E of the Principal VAT Directive, which requires that greater than 50% of your turnover is the result of operating for reward transporting passengers and/or goods chiefly on international routes.
2. Have a specific agreement in place with the Irish Revenue Service, which grants you zero VAT status.
3. Your aircraft is used for training flights at Shannon Airport.

VAT exemption questions:

1. Does more than 50% of your turnover result from operating for reward transporting passengers and/or goods chiefly on international routes? YES NO
2. Do you have a specific agreement in place with the Irish Revenue Service that allows for zero VAT treatment? YES NO
If so, please provide a copy of the agreement.
3. Do you conduct regular training flights out of Shannon Airport? YES NO

General VAT compliance questions:

1. Is your company VAT registered in Ireland? YES NO

If so, please provide your VAT registration ID: _____

2. Does your company have a VAT Representative located in Ireland? YES NO

If so, please provide the following information:

Name of VAT Representative: _____

Representative's address: _____

Representative's tax ID: _____

Please remember to send in the following:

1. Agreement with Irish Revenue for zero VAT rate in the special circumstances.

Fuel Declaration Form

If you will have fuel uplifts in the country listed below, please answer the questions on this page to determine your VAT exemption eligibility.

Italy Airline Qualifier

There are two possible processes by which you can receive VAT exempt fuel in Italy:

1. You must meet the qualifications under Article 148-E of the Principal VAT Directive, which requires that greater than 50% of your turnover is the result of operating for reward transporting passengers and/or goods chiefly on international routes.

For customers established in Italy:

2. Be registered for VAT in Italy and be subject to the "reverse VAT" mechanism.

VAT exemption questions:

1. Does more than 50% of your turnover result from operating for reward transporting passengers and/or goods chiefly on international routes? YES NO

For customers established in Italy:

2. Is your company VAT registered in Italy? YES NO

If so, please provide your VAT registration ID: _____

General VAT compliance question:

1. Does your company have a VAT Representative located in Italy? YES NO

If yes, please provide their information below:

Tax Representative Full Name: _____

Tax Representative Full Address: _____

Tax Representative's VAT Identification: _____



Fuel Declaration Form

If you will have fuel uplifts in the country listed below, please answer the questions on this page to determine your VAT exemption eligibility.

The Netherlands Airline Qualifier

There are two possible processes by which you can receive VAT exempt fuel in the Netherlands:

1. You must meet the qualifications under Article 148-E of the Principal VAT Directive, which requires that greater than 50% of your turnover is the result of operating for reward transporting passengers and/or goods chiefly on international routes.
2. Be registered for VAT in the Netherlands and be subject to the "reverse VAT" mechanism.

VAT exemption questions:

1. Does more than 50% of your turnover result from operating for reward transporting passengers and/or goods chiefly on international routes? YES NO

For customers established in the Netherlands:

2. Is your company VAT registered in the Netherlands? YES NO

If so, please state your VAT registration ID: _____

General VAT compliance question:

1. Does your company have a VAT Representative located in the Netherlands? YES NO

If so, please provide the following information:

Name of VAT Representative: _____

Representative's address: _____

Representative's tax ID: _____



Fuel Declaration Form

If you will have fuel uplifts in the country listed below, please answer the questions on this page to determine your VAT exemption eligibility.

Norway Airline Qualifier

There is one process by which you can receive VAT exempt fuel in Norway:

1. You must meet the airline qualification and be flying on an international route.

Please note: UVair® European Fuelling Services Limited is required to provide documentation to the Norwegian tax authorities that each transaction is destined for an international location. This requirement could depend on our ability to gather such documentation from our contracted suppliers, which may or may not affect your tax treatment on a transaction-by-transaction basis.

VAT exemption question:

1. Does your company's operation mainly consist of transporting passengers and/or goods for reward? YES NO

General VAT compliance question:

1. Is your company VAT registered in Norway? YES NO

If so, please state your VAT registration ID: _____

Fuel Declaration Form

If you will have fuel uplifts in the country listed below, please answer the questions on this page to determine your VAT exemption eligibility.

Poland Airline Qualifier

There are two possible processes by which you can receive VAT exempt fuel in Poland:

1. Meet Poland's specific qualifications under Article 148-E of the Principal VAT Directive, which requires that at least 60% of your turnover is the result of operating for reward transporting passengers and/or goods chiefly on international routes.
2. Be registered for VAT in Poland and be subject to the "reverse VAT" mechanism.

VAT exemption questions:

1. Does at least 60% of your turnover result from operating for reward transporting passengers and/or goods chiefly on international routes? YES NO

For customers established in the Poland:

2. Is your company VAT registered in Poland? YES NO

If so, please state your VAT registration ID: _____



Fuel Declaration Form

If you will have fuel uplifts in the country listed below, please answer the questions on this page to determine your VAT exemption eligibility.

Spain Airline Qualifier

There are two possible processes by which you can receive VAT exempt fuel in Spain:

1. You must meet the qualifications under Article 148-E of the Principal VAT Directive, which requires that greater than 50% of your turnover is the result of operating for reward transporting passengers and/or goods chiefly on international routes.

For customers established in Spain:

2. Be registered for VAT in Spain and be subject to the "reverse VAT" mechanism.

VAT exemption questions:

1. Does more than 50% of your turnover result from operating for reward transporting passengers and/or goods chiefly on international routes? YES NO

For customers established in Spain:

2. Is your company VAT registered in Spain? YES NO

If so, please provide your VAT registration ID: _____

Fuel Declaration Form

Declaration questions are not required in this country; however, you are required to acknowledge your position by signing the declaration signature page.

Sweden Airline Qualifier

There are no requirements for VAT exempt fuel in Sweden; VAT is not charged on fuel related transactions.

Fuel Declaration Form

If you will have fuel uplifts in the country listed below, please answer the questions on this page to determine your VAT exemption eligibility.

Switzerland Airline Qualifier

There are two possible processes by which you can receive VAT exempt fuel in Switzerland:

1. Your company must be included in the Swiss FTA list, which is a listing of recognized airlines by the Swiss government.
2. You may also meet the requirements for zero rated fuel if your country of establishment includes your company on their official list of commercial operators.

VAT exemption questions:

1. Are you included on Switzerland's official list of recognized airlines? YES NO
2. If you do qualify as an airline, does your home base country government authority recognize your company as an airline? . . . YES NO

If so, please provide a copy of one of the following items:

- Certificate issued by the relevant government authority of your home base country recognizing your company as an airline
- Letter issued by your home based country authorities recognizing your company as an airline
- AOC/ACC certificate
- A document as evidence of the registration of the business as a legal entity (ex. Articles of Incorporation)

General VAT compliance question:

1. Is your company registered for VAT in Switzerland? YES NO

If so, please state your VAT registration ID: _____

Please remember to send in the following:

1. Certificate issued by the relevant government authority of your home base country recognizing your company as an airline.
2. Letter issued by your home based country authorities recognizing your company as an airline.
3. AOC/ACC certificate.
4. A document as evidence of the registration of the business as a legal entity (ex. Articles of Incorporation).



Fuel Declaration Form

If you will have fuel uplifts in the country listed below, please answer the questions on this page to determine your VAT exemption eligibility.

United Kingdom Airline Qualifier

There is one process by which you can receive VAT exempt fuel in the UK:

1. You must meet the qualifications under Article 148-E of the Principal VAT Directive, which requires that greater than 50% of your turnover is the result of operating for reward transporting passengers and/or goods chiefly on international routes.

VAT exemption questions:

1. Does more than 50% of your turnover result from operating for reward transporting passengers and/or goods chiefly on international routes? YES NO

General VAT compliance question:

1. Is your company VAT registered in the UK? YES NO

If so, please state your VAT registration ID: _____



Declaration Signature

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 UVair European Fuelling Services 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 UVair European Fuelling Services 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 UVair European Fuelling Services Limited with true, correct, and complete information herein may result in failure to receive any VAT exempt fuel invoices. I also acknowledge that I will reimburse UVair European Fuelling Services Limited for any fines or taxes that may be assessed against UVair European Fuelling Services Limited following decisions made on the information I provided UVair European Fuelling Services Limited In this declaration form, including any attachments.

Signed: _____

Print Name: _____

Title: _____

Date: _____