

You must have Adobe Reader 7.0.9 or later to complete the Declaration Form electronically.

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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 Non-Airline Qualifier

NATO or diplomatic operations

There are 2 treatments for VAT exempt fuel under Article 151, within the Principal VAT Directive; paragraph C, which covers armed forces operating for NATO purposes within the European Union, and paragraph A, for consular or diplomatic missions or flights on behalf of International Organizations or E.U. Institutions operating within the European Union.

Please contact UVair European Fuelling Services Limited at eurofuel@uvair.com if either of these options is available to your company.

General business operators

There are no opportunities for zero rated fuel based on local or E.U. VAT treatments for business operators, so all invoices to these customers should incur full VAT. Please note that VAT charged on our invoices is reclaimable for business users. Please consult your tax department or your independent tax advisor to help facilitate such claims.

General VAT compliance question:

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

If yes, 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.

Belgium Non-Airline Qualifier

NATO or diplomatic operations

There are 2 treatments for VAT exempt fuel under Article 151, within the Principal VAT Directive; paragraph C, which covers armed forces operating for NATO purposes within the European Union, and paragraph A, for consular or diplomatic missions or flights on behalf of International Organizations or E.U. Institutions operating within the European Union.

Please contact UVair European Fuelling Services Limited at eurofuel@uvair.com if either of these options is available to your company.

General business operators

There is only one way a business operator can receive VAT exempt fuel in Belgium; you must be registered for VAT in Belgium and therefore qualify under the “reverse VAT” mechanism.

VAT exemption question:

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

If so, please provide your VAT registration ID: _____

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: _____

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 Non-Airline Qualifier

NATO or diplomatic operations

There are 2 treatments for VAT exempt fuel under Article 151, within the Principal VAT Directive; paragraph C, which covers armed forces operating for NATO purposes within the European Union, and paragraph A, for consular or diplomatic missions or flights on behalf of International Organizations or E.U. Institutions operating within the European Union.

Please contact UVair European Fuelling Services Limited at eurofuel@uvair.com if either of these options is available to your company.

General business operators

There are no opportunities for zero rated fuel based on local or E.U. VAT treatments for business operators, so all invoices to these customers should incur full VAT. Please note that VAT charged on our invoices is reclaimable for business users. Please consult your tax department or your independent tax advisor to help facilitate such claims.

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 Non-Airline Qualifier

NATO or diplomatic operations

There are 2 treatments for VAT exempt fuel under Article 151, within the Principal VAT Directive; paragraph C, which covers armed forces operating for NATO purposes within the European Union, and paragraph A, for consular or diplomatic missions or flights on behalf of International Organizations or E.U. Institutions operating within the European Union.

Please contact UVair European Fuelling Services Limited at eurofuel@uvair.com if either of these options is available to your company.

General business operators

There are no opportunities for zero rated fuel based on local or E.U. VAT treatments for business operators, so all invoices to these customers should incur full VAT. Please note that VAT charged on our invoices is reclaimable for business users. Please consult your tax department or your independent tax advisor to help facilitate such claims.

General VAT compliance question:

1. Do you operate for business purposes (as opposed to personal or leisure purposes)? YES NO

If so, please provide one of the following:

Your VAT registration or tax ID number or taxpayer/fiscal ID number or business registration 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.

Denmark Non-Airline Qualifier

NATO or diplomatic operations

There are 2 treatments for VAT exempt fuel under Article 151, within the Principal VAT Directive; paragraph C, which covers armed forces operating for NATO purposes within the European Union, and paragraph A, for consular or diplomatic missions or flights on behalf of International Organizations or E.U. Institutions operating within the European Union.

Please contact UVair European Fuelling Services Limited at eurofuel@uvair.com if either of these options is available to your company.

General business operators

There are no opportunities for zero rated fuel based on local or E.U. VAT treatments for business operators, so all invoices to these customers should incur full VAT. Please note that VAT charged on our invoices is reclaimable for business users. Please consult your tax department or your independent tax advisor to help facilitate such claims.

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 Non-Airline Qualifier

NATO or diplomatic operations

There are 2 treatments for VAT exempt fuel under Article 151, within the Principal VAT Directive; paragraph C, which covers armed forces operating for NATO purposes within the European Union, and paragraph A, for consular or diplomatic missions or flights on behalf of International Organizations or E.U. Institutions operating within the European Union.

Please contact UVair European Fuelling Services Limited at eurofuel@uvair.com if either of these options is available to your company.

General business operators

There is only one way a business operator can receive VAT exempt fuel in Finland; you must be registered for VAT in Finland and therefore qualify under the “reverse VAT” mechanism.

General VAT exemption question:

1. 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 Non-Airline Qualifier

NATO or diplomatic operations

The French Tax Authorities acknowledge Article 151 within the Principal VAT Directive; but do not provide for a transaction level exemption. Transactions that fall under Paragraph C, which covers armed forces operating for NATO purposes within the European Union, and paragraph A, for consular or diplomatic missions or flights on behalf of International Organizations or E.U. Institutions operating within the European Union, are refundable under French VAT law.

Please consult your tax department or your independent tax advisor to help facilitate such claims.

General business operators

There is only one way a business operator can receive VAT exempt fuel in France; you must be registered for VAT in France and therefore qualify under the "reverse VAT" mechanism.

VAT exemption question:

1. 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 Non-Airline Qualifier

NATO or diplomatic operations

There are 2 treatments for VAT exempt under Article 151, within the Principal VAT Directive; paragraph C, which covers armed forces operating for NATO purposes within the European Union, and paragraph A, for consular or diplomatic missions or flights on behalf of International Organizations or E.U. Institutions operating within the European Union.

Please contact UVair European Fuelling Services Limited at eurofuel@uvair.com if either of these options is available to your company.

General business operators

There are no opportunities for zero rated fuel based on local or E.U. VAT treatments for business operators, so all invoices to these customers should incur full VAT. Please note that VAT charged on our invoices is reclaimable for business users. Please consult your tax department or your independent tax advisor to help facilitate such claims.

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 Non-Airline Qualifier

NATO or diplomatic operations

There are 2 treatments for VAT exempt fuel under Article 151, within the Principal VAT Directive; paragraph C, which covers armed forces operating for NATO purposes within the European Union, and paragraph A, for consular or diplomatic missions or flights on behalf of International Organizations or E.U. Institutions operating within the European Union.

Please contact UVair European Fuelling Services Limited at eurofuel@uvair.com if either of these options is available to your company.

General business operators

There are no opportunities for zero rated fuel based on local or E.U. VAT treatments for business operators, so all invoices to these customers should incur full VAT. Please note that VAT charged on our invoices is reclaimable for business users. Please consult your tax department or your independent tax advisor to help facilitate such claims.

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 Non-Airline Qualifier

NATO or diplomatic operations

There are 2 treatments for VAT exempt fuel under Article 151, within the Principal VAT Directive; paragraph C, which covers armed forces operating for NATO purposes within the European Union, and paragraph A, for consular or diplomatic missions or flights on behalf of International Organizations or E.U. Institutions operating within the European Union.

Please contact UVair European Fuelling Services Limited at eurofuel@uvair.com if either of these options is available to your company.

General business operators

There are no opportunities for zero rated fuel based on local or E.U. VAT treatments for business operators, so all invoices to these customers should incur full VAT. Please note that VAT charged on our invoices is reclaimable for business users. Please consult your tax department or your independent tax advisor to help facilitate such claims.

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: _____

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 Non-Airline Qualifier

NATO or diplomatic operations

There are 2 treatments for VAT exempt fuel under Article 151, within the Principal VAT Directive; paragraph C, which covers armed forces operating for NATO purposes within the European Union, and paragraph A, for consular or diplomatic missions or flights on behalf of International Organizations or E.U. Institutions operating within the European Union.

Please contact UVair European Fuelling Services Limited at eurofuel@uvair.com if either of these options is available to your company.

General business operators

There are two ways a business operator can receive VAT exempt fuel in Italy; you must be registered for VAT in Italy and therefore qualify under the "reverse VAT" mechanism or you can be a non-Italian customer operating in Italy in a commercial/business/non-leisure capacity destined for a non-E.U. country.

Please note that the non-Italian business operator VAT exemption specifically applies to flights destined for non-EU countries, so this exemption is determined on a transaction-by-transaction basis. This treatment is also subject to UVair European Fuelling Services Limited's ability to document the flight's destination, which can be validated by the lift ticket from the related vendor or a flight plan filed with Universal. Either way, our success on such documentation will affect the taxes charged on a transaction-by-transaction basis.

VAT exemption questions:

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

If so, please provide your VAT registration ID: _____

2. Do you operate in a commercial/business/non-leisure capacity? YES NO

If so, please provide your business identification/registration number in your home country:

Tax identification: _____

Country of issue: _____

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 Non-Airline Qualifier

NATO or diplomatic operations

There are 2 treatments for VAT exempt fuel under Article 151, within the Principal VAT Directive; paragraph C, which covers armed forces operating for NATO purposes within the European Union, and paragraph A, for consular or diplomatic missions or flights on behalf of International Organizations or E.U. Institutions operating within the European Union.

Please contact UVair European Fuelling Services Limited at eurofuel@uvair.com if either of these options is available to your company.

General business operators

There is only one way a business operator can receive VAT exempt fuel in the Netherlands; you must be registered for VAT in the Netherlands and therefore qualify under the "reverse VAT" mechanism.

VAT exemption question:

1. 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 Non-Airline Qualifier

NATO or diplomatic operations

Norway is not a member of NATO and therefore is under no obligations where the Principal VAT Directive is concerned; however, they do offer similar treatment to paragraph C under the Principal VAT Directive; which covers armed forces operating for NATO purposes within the European Union.

Please contact UVair European Fuelling Services Limited at eurofuel@uvair.com if this situation is available to your company.

General business operators

There are no opportunities for zero rated fuel based on local or VAT treatments for business operators, so all invoices to these customers should incur full VAT. Please note that VAT charged on our invoices is reclaimable for business users. Please consult your tax department or your independent tax advisor to help facilitate such claims.

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 Non-Airline Qualifier

NATO or diplomatic operations

There are 2 treatments for VAT exempt fuel under Article 151, within the Principal VAT Directive; paragraph C, which covers armed forces operating for NATO purposes within the European Union, and paragraph A, for consular or diplomatic missions or flights on behalf of International Organizations or E.U. Institutions operating within the European Union.

Please contact UVair European Fuelling Services Limited at eurofuel@uvair.com if either of these options is available to your company.

General business operators

There is only one way a business operator can receive VAT exempt fuel in Poland; you must be registered for VAT in Poland and therefore qualify under the “reverse VAT” mechanism.

VAT exemption question:

1. 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 Non-Airline Qualifier

NATO or diplomatic operations

There are 2 treatments for VAT exempt fuel under Article 151, within the Principal VAT Directive; paragraph C, which covers armed forces operating for NATO purposes within the European Union, and paragraph A, for consular or diplomatic missions or flights on behalf of International Organizations or E.U. Institutions operating within the European Union.

Please contact UVair European Fuelling Services Limited at eurofuel@uvair.com if either of these options is available to your company.

General business operators

There are two ways a business operator can receive VAT exempt fuel in Spain; you must be registered for VAT in Spain and therefore qualify under the "reverse VAT" mechanism, or you can be a non-VAT registered business operator in Spain.

VAT exemption questions:

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

If so, please provide your VAT registration ID: _____

2. Do you operate in a commercial/business/non-leisure capacity? YES NO

If so, please provide your business identification/registration number in your home country:

Tax identification: _____

Country of issue: _____

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 Non-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 Non-Airline Qualifier

General business operators

There are no opportunities for zero rated fuel based on local VAT treatments for business operators, so all invoices to these customers should incur full VAT. Please note that VAT charged on our invoices is reclaimable for business users. Please consult your tax department or your independent tax advisor to help facilitate such claims.

General VAT compliance question:

1. Is your company registered for VAT in Switzerland? 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.

United Kingdom Non-Airline Qualifier

The UK offers VAT exemption for non-airline qualifiers based on the following two facts:

1. The fuel was used for a non-private (non-leisure) flight that was destined for an eventual location outside of the UK.

Customers who want to participate in the program need to provide an e-mail contact that is authorized to answer the attached question on a transaction-by-transaction basis. Under this program, the customer has 5 days to provide UVair European Fuelling Services Limited the response to attached example e-mail:

Dear [Customer Name],

Please find the attached transaction confirmation for your recent uplift that occurred in the United Kingdom.

Transaction ID: 000001
Document ID: 000001
Customer Name: Customer Name
Registry: Sample Registry
ICAO: ABCD
Vendor Name: Fuel International
Vendor Invoice: JAN00005
Receipt Number: 181818
Gallons Uplifted: 416.0709
Uplift Date: 25-DEC-10

In accordance with the VAT requirements set forth by the Her Majesty's Revenue and Customs (HRMC), please answer the following question as it pertains to the attached transaction.

Was the attached transaction for non-private/non-leisure purposes destined for an eventual location outside of the UK? _____ (Yes/No)

With my electronic signature below, I hereby acknowledge and agree that (i) I am an authorized representative of the aforementioned Customer and (ii) I have read the question above and have provided UVair European Fuelling Services Limited with true, correct and complete information herein. 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 or may result in Customer being liable for any and all VAT charges related to the foregoing transaction. 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 in this form.

Electronic Signature: [_____] Name of Authorized Person

I hereby authorize UVair European Fuelling Services to forward all UK related e-mails to:

Authorized person: _____ @ e-mail address: _____

General VAT compliance question:

1. Is your company registered for VAT in 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: _____