




<p>Ministry of Transport and Communications</p>  <p>Department of Civil Aviation ARUBA</p>	<p><u>For DCA - ARUBA use only</u></p> <p>No.: _____</p> <p>Certificate issue date: _____</p> <p>Registration marks: P4 - _____</p> <p>Remarks: _____</p> <p>_____</p> <p>_____</p>
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APPLICATION FOR STATEMENT OF COMMERCIAL USE

I. AIRCRAFT DETAILS

Registration Marks: P4-	Aircraft Model:	Aircraft Serial Number:
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II. APPLICANT (OPERATOR DETAILS)

Name:	
Address:	
Phone Number:	
Fax Number:	
Email:	

III. OWNER'S ENTERPRISE (OWNER'S BUSINESS ACTIVITY)

Name:	
Address:	
Phone number:	
Fax number:	
Email:	
Business activity:	

IV. DECLARATION STATEMENT

I hereby apply to the Department of Civil Aviation of Aruba to issue a "Statement of Commercial Use". I hereby declare that the information provided in this application form is correct and truthful. I hereby declare that any aviation fuel purchased in reliance on any Statement of Commercial Use issued by the Department of Civil Aviation of Aruba will not be used otherwise than in sole pursuit of the framework of the economic activity of an enterprise (*Corporate Use / Non-AOC Holder*) described in section III above and within the meaning of Article 555 of Regulation (EEC) No. 2454/93.

The following has to be submitted with this application:

- Evidence of the link between the aircraft owner and the owner's enterprise;
- Evidence of existence of the owner's enterprise (eg. certificate or articles of incorporation).

Date:	Name and Title:	Signature:
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TO ALL OPERATORS

Ons nummer:

Our number: DL/100587

Folder:

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 Dewel, 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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