

FLYING IN THE EUROPEAN UNION?

0% VAT AND 0% DUTY WHEN IMPORTING YOUR AIRCRAFT!

OPMAS

0% VAT AND 0% DUTY

SERVICES

We have assisted hundreds of aircraft owners and operators with the proper importation of their aircraft into the EU at 0% VAT and 0% duty. If you have any questions in relation to importation of an aircraft, VAT or duty on aircraft - call us now. We will consider your particular circumstances at no cost and if we can assist you we will advise you on the most suitable procedure.

We provide a range of services:

- Importation for corporate users
- Importation for aircraft dealers and manufacturers
- Importation for AOC holders
- Importation for lessors or lessees
- Importation of vintage aircraft at a reduced rate of 5% VAT
- 6 months temporary importation
- Exportation
- Verification of VAT related documents

Why Denmark for importation?

Aircraft owners outside the EU who fly into and within the EU often have experienced problems with issues such as cabotage, because they have not obtained the proper VAT documentation. Most companies based in EU member states have to register for VAT, pay the VAT and reclaim it thus financing the amount for 3-6-12 months or more. Our procedures effectively eliminate the need to pay VAT and duty. As no up-front VAT payment is required there is no need to wait for money to be refunded. We have a longstanding relationship with Customs Authorities which normally ensures overnight processing.

Contact us first regarding your situation – we will advise you on the most appropriate solution to your needs.

ABOUT OPMAS

Dedicated to aviation with extensive legal and aviation experience we have specialized in minimizing VAT exposure for aircraft owners and operators flying within the EU.

Our team has more than 20 years of cumulative experience. We developed the original “Danish Route” and references testify to our success. We have processed more than 1,500 aircraft and Customs Authorities in other EU Member States including France, Germany and the UK have inspected several of these aircraft and we have had no reported difficulties.

Handling in Denmark

It is a requirement that your aircraft must land at Aarhus Airport (EKAH) and stay here while we handle all the paperwork. All the costs of the visit are included except for fuel, oil and de-ice for the aircraft - and technical assistance if needed. Nothing else needs to be paid separately in Denmark. We take care of handling fees, airport fees, transportation, accommodation, food, catering etc. The importation is normally handled overnight.

We aim to provide a service that is without comparison including a 24/7 help desk and a flawless service when the aircraft is in Denmark for the duration of the procedure.

Documentation for our procedure

Our documentation includes a printed version of the regular EU-wide recognized official customs form (normally referred to as the IM A, EU A, C88) typed in English - stamped and signed by Danish Customs as well as the standard print reports now issued in Denmark.

REFERENCES



STEFANO ALBINATI

**Albinati Aeronautics SA
Switzerland**

“Our company had to import several Swiss registered aircraft into the EU in order to comply with the VAT regulations. A very sensitive issue still not well understood by many operators who do not realize that such importation affects private and commercial non EU registered operators. A failure to comply with those EU requirements may cost a lot of money for the owner of the aircraft and substantially delay their operation in Europe, especially those foreign aircraft owners who are not aware of the restrictions.

We have been recommended to use OPMAS and have been extremely satisfied by the quality of their service and knowledge of that matter.

Since the first importation everything happened as OPMAS indicated. All documents were ready when the aircraft flew to Aarhus, not a single minute of wasted time and a happy crew who was extremely well treated by the OPMAS representative during their short stay in Denmark.

I can only recommend using this company for any future European aircraft importation. We have participated in almost 10 aircraft importations and all went perfectly well.

All the best of success to OPMAS.”



DOMINIQUE TRINQUET

**Boutsen Aviation S.A.M.
Monaco**

“On behalf of Boutsen Aviation, I would like to thank OPMAS for their assistance in proposing many solutions for importing aircraft into the EU community.

The whole process is simple, reliable, quick and offers a highly valuable profit to their subscribers. Just need to make a stop in Denmark, stay for a few hours and you will be cleared for free circulation into the EU! OPMAS makes the aviation business and the aircraft operations easier.”



GLOSSARY

AOC

Air Operator Certificate. Airlines and charter companies all have an AOC and all qualify for our procedure even if the aircraft is a leased aircraft.

Cabotage

In relation to the EU and VAT cabotage is the transport of goods or passengers between two points inside the EU by an aircraft registered outside the EU. Most EU member states do not permit cabotage flying by non EU registered aircraft without proper documentation.

Corporate flying

In relation to VAT corporate use is all flying undertaken by a company engaged in economic activity such as flying a corporate jet. It is usually defined as private flying by aviation regulators however for VAT purposes it is usually considered commercial flying and qualifies for our procedure.

Duty

The level of duty is 0% for all aircraft already registered and airworthy when imported into Denmark. The duty will be 0%, 2.7% or 7.7% depending on weight and type of registration in other EU member states.

EU

The European Union consisting of 27 independent member states.

Exportation

An export document is the official proof that an aircraft has left the EU in relation to e.g. a sale to an entity outside the EU.

Importation

An import document is the official proof that an aircraft has entered the EU and the EU VAT and duty has been handled and handled correctly. An import document issued by OPMAS is a typed original import form which is always stamped and signed by Customs and will act as an effective "VAT passport" in all EU member states.

Private flying

In relation to VAT it means non corporate flying (such as the private owner using his Mustang mostly for private purposes like skiing trips). Private flying does not qualify for our procedure.

VAT

Value Added Tax is a "sales tax" levied on the supply of goods and services within the EU and the importation of goods from outside the EU. Each EU Member State has their own national VAT rules which are often interpreted differently.

Temporary importation

This type of importation is limited to 6 months and is only valid for aircraft owned by non EU entities flying without EU citizens or residents with very few exemptions. There are many grey areas in relation to the usage of temporary importations as the practical interpretation of the rules varies between EU member states. Please exercise extreme caution if you are flying within the EU and you are carrying EU nationals or residents both as crew or pax. The temporary importation is also often called a temporary admission.

OPM Air Services ApS

DK-8000 Aarhus C
Denmark
Tel: +45 70 20 00 51
www.opmas.dk
info@opmas.dk