



GOVERNMENT OF BERMUDA  
Ministry of Tourism and Transport

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**Department of Civil Aviation**

**Letter to Operators: 03 December 2009**

**TAX FREE FUEL**

Aircraft that are on the Bermuda Register of Aircraft, and are operated in conjunction with the legitimate business of the aircraft owner, are deemed to be involved in a 'commercial activity' within the meaning of Article 555 of Regulation (EEC) No. 2454/93 and the owner/operator is therefore entitled to purchase aviation fuel free from taxation. This is not applicable when the aircraft is used for private pleasure-flying as defined in article 14.1(b) of Council Directive 2003/96/EC.

An application form (BDCA Form 9201) is available on the Bermuda D.C.A. website ([www.dca.gov.bm](http://www.dca.gov.bm)) under Flight Operations Forms. The Bermuda D.C.A. will issue a Certificate to the owner/operator on receipt of the application form. This Certificate may be submitted to the fuel supplier as confirmation that the aircraft is being used in pursuit of the owner's commercial activities.

In a recent lawsuit, the German Business Aviation Association (GBAA) was successful in their claim for tax free fuel. The ruling of the Court was that Companies using aircraft for non-AOC operations have the right to tax free aviation fuel and that previously paid tax may be reclaimed on production of a certificate to demonstrate non-AOC commercial use.

Further information may be obtained from:

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