

## ALERTS

# Aviation Law Alert - European Commission Clarifies Customs Terms For Temporary Admission Of Aircraft

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The European Commission published a working paper which clarifies terms related to the temporary importation of aircraft into the European Union (EU). The working paper addresses the concern of many aircraft operators regarding eligibility for temporary importation into the EU. Prior to the issuance of the working paper, there was a degree of uncertainty by operators regarding eligibility for temporary importation as an exclusion to the imposition of Value Added Taxes (VAT) and Custom duties.

The guidance issued by the European Commission clarifies that as long as an operator meets the conditions for temporary admissions, they can utilize the process to receive conditional relief from VAT and Custom duties obligations, and operate to, from and within the EU.

The guidance helps clarify that corporate operations (for purposes of VAT) should be considered “private use” and not “commercial use.”

Additional information is available on the [National Business Aviation Association website](#).

The European Commission working paper may be [found here](#).

For more information, contact the Barnes & Thornburg attorney with whom you work, or Clifford Maine at [Clifford.Maine@btlaw.com](mailto:Clifford.Maine@btlaw.com) or 616-742-3944.

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