

## ALERTS

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

December 3, 2014 | [Atlanta](#) | [Chicago](#) | [Columbus](#) | [Delaware](#) | [Elkhart](#) | [Fort Wayne](#) | [Grand Rapids](#) | [Indianapolis](#) | [Los Angeles](#) | [Minneapolis](#) | [South Bend](#)

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.

You can also visit our Aviation Practice online at <http://www.btlaw.com/aviation/>.

*© 2014 Barnes & Thornburg LLP. All Rights Reserved. This page, and all information on it, is proprietary and the property of Barnes & Thornburg LLP. It may not be reproduced, in any form, without the express written consent of Barnes & Thornburg LLP.*

*This Barnes & Thornburg LLP publication should not be construed as legal advice or legal opinion on any specific facts or circumstances. The contents are intended for general informational purposes only, and you are urged to consult your own lawyer on any specific legal questions you may have concerning your situation.*

Visit us online at [www.btlaw.com](http://www.btlaw.com) and follow us on Twitter [@BTLawNews](https://twitter.com/BTLawNews).

## RELATED PEOPLE



**Clifford G. Maine**  
Of Counsel (Retired)

P 616-742-3944  
[clifford.maine@btlaw.com](mailto:clifford.maine@btlaw.com)

## RELATED PRACTICE AREAS

Aviation and Unmanned Aerial Vehicles