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**International Aircraft Owners and Pilots Association Europe** 

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## Claim your right: Get your aviation fuel taxfree!

According to [EU Directive 2003/96/EC](#) only aviation fuel used for *private pleasure-flying* should be taxed. For all other purposes the tax should either not be charged or must be refunded. This includes includes for instance business flying, flight training, aerial work etc.

[EU Directive 2003/96/EC](#) defines *Private Pleasure Flying* as follows:

*For the purposes of this Directive `private pleasure-flying' shall mean the use of an aircraft by its owner or the natural or legal person who enjoys its use either through hire or through any other means, for other than commercial purposes and in particular other than for the carriage of passengers or goods or for the supply of services for consideration or for the purposes of public authorities.*

How to get your refund differs from country to country and unfortunately some countries illegally refuse to provide the refund. If your EU country is charging a fuel tax for flights that are not for private pleasure you should challenge them with the EU Directive above and this [ruling from the EU Court of Justice](#) stating:

*The obligation imposed by Article 8(1)(b) of Directive 92/81 [the Directive preceeding 2003/96/EC] to exempt from the harmonised excise duty mineral oils supplied for use as fuel for the purpose of air navigation other than private pleasure flying may be relied on by individuals in proceedings before national courts in order to contest national rules that are incompatible with that obligation.*

Please also refer to the section for Germany below to see the German courtruling that the fuel tax should be refunded.

The list below contains the information currently available to IAOPA. If you know about tax-free aviation fuel in countries not listed below then please [inform IAOPA](#) to have the information included on this page.

### Denmark

In Denmark only Private Pleasure Flying is subject to fuel tax. The setup is different for jetfuel and AVGAS.

For AVGAS the tax and VAT on the tax amounts to a total of DKK 6.00 (approx. EUR 0.81) per liter. If the fuel is used for other purposes than private pleasure flying the tax can be reclaimed.

The relevant form and instructions can be found [here](#)

For jetfuel the assumption is that the fuel is not for private pleasure. No fuel tax is charged when buying the fuel and consequently no refund system exists. If the fuel is used for private pleasure the buyer is in theory still liable to pay the charge.

### Germany

Only AOC holders, flight schools and aerial work operators without an AOC can expect a refund on the fuel tax form German customs without problems.

IAOPA Germany regard this as a breach of Council Directive 2003/96 and of the Decision of the European Court file no. 346/97. A German Court in Duesseldorf on 7.11.2007 had the identical interpretation when a company using a single engine aircraft for their corporate purposes went to court in order to have their fuel tax refunded. The customs had to refund the tax. [[Click here to download the ruling \(in German - 4MB\)](#)]

A high number of similar court cases are pending to date.

### Holland

Flights which are not for private pleasure are entitled to a tax refund if they are crossing an international border.

### Italy

If you are a certified flight school you are entitled to buy tax free fuel.... this is the main cause of the unavailability of AVGAS on italian airports : Aeroclubs with a school buy only tax fee AVGAS and are not allowed to resell it.

If you are an AIR TAXI company or a certified Aerial Work company you are entitled to but tax free AVGA (where available) but if, for any reason, you buy it where tax free fuel is not available and pay the tax you will never be able to recover the tax paid.

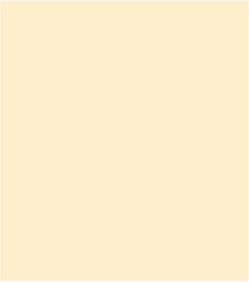
Business flights are not recognized as eligible for tax free AVGAS nor you can deduct the costs of a business flight under any circumstance from your business !

### Poland

In Poland you will not be charged with any fuel tax if you fill out a declaration that the fuel is not for private pleasure. The form should be filled out when you buy the fuel.

In Poland please make sure to check availability of fuel for foreign aircraft since some smaller airfields only sell fuel to local aircraft.

[Check out latest Polish fuel prices \(translated by Google\)](#)



### Sweden

Fuel tax for other than private pleasure flying is refunded. More details and the relevant form is available from [the homepage of Hjelmsco Oil](#)

### UK

AOPA members flying into the UK may not be aware that they can claim back all the tax they pay on the fuel in their tanks when they leave the UK from the British government. Steve Windsor of Her Majesty's Revenue and Customs has confirmed to AOPA-UK member Tony Purton, who has been researching tax regimes across Europe, that any foreign pilot who tours the UK, picking up UK duty-paid avgas can, on returning home, reclaim the duty on all the fuel in the aircraft tanks when he leaves the UK. He or she will get the tax back in sterling. The Form to use is called H60, which unfortunately cannot be downloaded from the internet, but IAOPA-Europe has obtained a 'fair copy' which is acceptable to HMRC. [Click here to download the form](#)