



EU B2B VAT Exemption Program

Cross-Border Business-to-Business Exemptions

Overview/Opportunity

CB VATAmerica is proud to announce our **EU B2B VAT Exemption Program** for aviation related services. This service is an included feature of our client engagements and is now being offered free of charge to all business operators.

If you choose to enroll, we'll help you document your VAT-exempt status with many major European service vendors – for free!

Under European Union law, most services provided to business aircraft operators based outside the vendor's country, "cross-border business-to-business services", should be exempted from VAT. The exemption applies to services such as the air navigation charges billed by EUROCONTROL, most take-off and landing charges, and most aircraft ground handling charges. If your company should be exempt but did not take the steps necessary to document its business status, it is difficult or impossible to receive a refund of the VAT paid.

CB VATAmerica will handle all administrative duties involved in documenting these exemptions with over 50 vendors located throughout the EU. Vendors currently participating in our program include EUROCONTROL, Signature Flight Support (France & UK), UV France, and many more. If you wish to have these exemptions documented with specific vendors and not all the vendors participating in our **EU B2B VAT Exemption Program**, provide the vendor names on the attached enrollment form. Please note that if you use a vendor that has no documentation of your business status, you may incur VAT and may not be able to recover it.

How do you enroll?

To enroll in our **EU B2B VAT Exemption Program**, your company needs to be a business company (non-personal) and be able to provide sufficient proof of local business status. The best proof of business for a US company is an IRS Form 6166 (Certification of U.S. Tax Residency). US companies can obtain an IRS Form 6166 by completing an IRS Form 8802 (Application for United States Residency Certification) and submitting it to the IRS. Non-US based companies need to provide a copy of a government issued tax registration certificate known as a COS (Certificate of Status). Companies can also provide a copy of their Air Operator Certificate (AOC) or Air Carrier Certificate (ACC) as proof of status. These documents are recommended for companies operating into Germany.

To enroll in the **EU B2B VAT Exemption Program**, please complete the enrollment form on the back of this page and return it to CB VATAmerica.

Contact us at **+1 609 430 4960** or **info@cbvatamerica.com** for more information.



EU B2B VAT Exemption Program - Enrollment Form

To enroll in CB VATAmerica's **EU B2B VAT Exemption Program**, please complete the form below and return it to
CB VATAmerica LLC at:
mz@cbvatamerica.com or by fax to **+1 609 430 4961** .

All Fields Required

Legal Name of Company:

Company Address:

Primary Contact's Name:

Primary Contact's Phone Number:

Primary Contact's Email Address:

Is all of your European flying for business purposes?

Yes: No:

Brief Description of Operations:
*(i.e. Corporate flight department, management co.,
cargo carrier, charter, etc.)*

To which European countries do you normally travel:

CB VATAmerica should document exemptions with all
vendors participating in its VAT Exemption Program:

Yes: No:

CB VATAmerica should document exemptions with the
following vendors only:

Signature

Date

Printed Name

*Send this form together with the COS when available.
For assistance with COS requirements or procedures,
contact Michele Zalma at:
+1 609 430 4960 or mz@cbvatamerica.com*

Title

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