

From: Melanie Spinella <[REDACTED]>
To: 'jeffrey E.' <jeevacation@gmail.com>
Subject: FW: N624N Upcoming trip
Date: Mon, 16 Jun 2014 20:19:23 +0000

From: [REDACTED] [mailto:[REDACTED]]
Sent: Monday, June 16, 2014 12:53 PM
To: [REDACTED]; Melanie Spinella
Subject: RE: N624N Upcoming trip

Good afternoon –

The importation into the EU means that a non-European registered aircraft has evidenced paying VAT and duty to the EU customs authorities to be in free circulation to move freely within the EU borders and transport EU nationals. We have used the services of OPMAS for some of our managed clients to import their aircraft into the EU. If you are considering in the future to have the aircraft imported into the EU below are the steps that are required.

- 1. FAA Issued, N registered aircraft has to be imported into the EU in order to travel within the EU border and especially when transporting EU nationals or persons with EU work and/or residency permits within the EU.**
- 2. Currently, most all of the EU member states assess a VAT based on 15-20% of value of the aircraft in order to import the aircraft into the EU.**
- 3. OPMAS – a company, based in Aarhus, Denmark facilitates the importation for Jet Aviation Flight Services (JAFS) at the cost of 33,250 euro, one- time fee for the service, inclusive of charges for handling, airport fees, lodging, meals, ground transportation, catering for the exceptions of fuel, oil, de-icing or technical assistance while in Denmark.**
- 4. JAFS is set up and registered with the Danish authorities as an AOC holder and a management company.**
- 5. The documentation required from the Client – the current legal structure, aircraft purchase agreement (or a recent aircraft appraisal report, if the aircraft is purchased more than 2 years ago), any amendments/change orders, assignments made to the purchase agreement, final invoice from seller.**
- 6. The lead time for processing is about 3 weeks from the time the paperwork is submitted to OPMAS.**
- 7. The aircraft will need to fly into Aarhus, Denmark (EKAH) from outside of the EU (no pax on board) with an overnight stay in Aarhus. Within Europe a couple of airports can be used, such as Zurich, Switzerland (not Basel or Geneva) or Oslo, Norway. It is possible to use the Luton airport in the UK as a transit point, however, a prior arrangement and approval though OPMAS is required.**
- 8. The importation for a specific aircraft is done in the name of JAFS since JAFS is registered with the Danish customs authorities.**
- 9. JAFS one-time admin fee for processing and submitting the paperwork to OPMAS is \$2,500.**
- 10. All the importation paperwork is issued in Denmark prior to the aircraft departure at which point the aircraft is in free circulation in the EU.**

For any additional information please see OPMAS webpage where it is explained in a great detail.

www.opmas.dk
<http://www.opmas.dk/services.php>

Jet Aviation Flight Services, Inc.
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From: White Team E-mail
Sent: Monday, June 16, 2014 12:08 PM
To: 'Melanie Spinella'; White Team E-mail
Cc: Demarest, Mary
Subject: RE: N624N Upcoming trip

It's a European Taxation issues.

Mary can you please advise on this for Melanie?

Thank You,
Eli

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From: Melanie Spinella [<mailto:> [REDACTED]]
Sent: Monday, June 16, 2014 11:53 AM
To: White Team E-mail
Subject: RE: N624N Upcoming trip

Hi Eli --I am checking -- but do not know -- what does it mean (since I will probably be asked) -- that the aircraft is not imported? Thank you

From: [REDACTED] [<mailto:> [REDACTED]]
Sent: Monday, June 16, 2014 11:50 AM
To: Melanie Spinella
Cc: [REDACTED]; [REDACTED]
Subject: N624N Upcoming trip

Good Morning Melanie,

Because the aircraft is not Imported we are not able to fly Sharon Cohen and Jill Ruddock from Cuneo to Paris as they are Nationals of European Union. By any change do they have a US passport? If they do we can fly them, otherwise we will unfortunately have to removed them from the manifest.

Thank You,
Eli

Jet Aviation Flight Services, Inc.
Elisangela Fernandes

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