



EU VAT Exemption Program for B2B Cross-Border Services

Overview

VATAmerica's **EU B2B VAT Exemption Program**. Free.

This program provides significant and continuing benefits for the general aviation operator by eliminating high European VAT charges on most services such as FBO and EuroControl charges.

VATAmerica clients are enrolled in this special program automatically. With average VAT rates in the EU exceeding 20%, making sure your purchases of eligible services are treated under the "B2B" rules is worth a few minutes of your time. Read on.

How does the program work?

Our **EU B2B VAT Exemption Program** provides necessary company documentation for VAT exemptions in accordance with the EU VAT "place of supply" rules adopted in 2008. For US-based clients, this document will be IRS Form 6166, "Residency Certificate". For non-US based clients, this will be a copy of a government issued tax registration certificate or Certificate of Status (COS) issued by your local VAT office.

Does this apply to fuel?

No. Not to tangible "goods". Only to services, and then only to services not related to land or considered "used or enjoyed" within the host country according to the local interpretation.

Does VATAmerica have to submit my COS to the vendors?

No. You can do it too. We have a system developed that makes it easy for us, but you can send your "COS" directly to your EU-based services vendors and indicate your wish to document your company's "business" status for VAT purposes.

Most of our European handling and ground services are ordered through an Intermediary Supplier. Any way to avoid VAT on those charges?

Most non-EU intermediary suppliers of trip handling and support services have NOT made arrangements to avoid VAT on services they purchase on behalf of their customers. As a result, their charges to you will normally include the 20%+ VAT that could have been avoided if you had purchased the same services directly.



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Several FBO's, however, do participate in our program, or do apply the "B2B VAT exemption" if you supply your COS. Some of the Universal Weather & Aviation FBO's, such as LFPB, and the Signature FBO's, EGGW for example, are very good at applying these rules to reduce their customer costs.

If you are charged VAT at other FBO's let us know and we'll trigger a request that they participate in our program. It's just good business sense for them too.

For more information, contact us at **+1 609 430 4960** or info@vatamerica.com.

To participate as a vendor in the **EU B2B VAT Exemption Program**, please contact us via fax at **+1 609 430 4961** or by email at mz@vatamerica.com.

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