

## **Refund request**

# Levy on certain mineral oils for commercial aviation

For non-resident business taxpayers

#### Instructions

#### What is the purpose of this form?

If you have refuelled an aircraft used for commercial aviation purposes in the Netherlands, you can use this form to request a refund for the excise duty you have paid on the mineral oil you used. In most cases this relates to leaded light oil, unleaded light oil, liquefied petroleum gas or gas oil. You can also use this form to request a refund for tax on stocks that you have paid.

#### Only commercial flights

You may only obtain a refund for commercial flights. Commercial use applies if persons or goods are transported or services are rendered for an actual fee.

#### **Refund requests**

You are entitled to request a refund on a quarterly basis. This should be done within three months from the end of the quarter in which you refuelled.

Complete and sign the form. Then send it to Douane/Centrale Unit Accijns, Postbus 3070, 6401 DN Heerlen. Copies of the invoices must be enclosed with refund requests. On these copies note down the aircraft's registration number, the quantity supplied, the date of supply and your name and tax number.

#### Rounding up

Quantities of fuel should be rounded up. Round the amount refuelled up to three digits after the decimal point (x 1,000 litres). For example: 123 litres = 0.123 (x 1,000 litres). Round up amounts to the nearest whole Euro.

#### Do you have any further questions?

For more information please call Customs. You can find the telephone numbers on douane.nl. For general information you can also call the Customs Information Line on 0800 - 0143, open on Monday to Thursday from 08:00 am to 08:00 pm and on Friday from 08:00 am to 05:00 pm.

|    | _                                    |                                      |     |     |  |  |  |  |  |
|----|--------------------------------------|--------------------------------------|-----|-----|--|--|--|--|--|
| 1  | Applicant details                    |                                      |     |     |  |  |  |  |  |
|    | Name                                 |                                      |     |     |  |  |  |  |  |
|    | Address                              |                                      |     |     |  |  |  |  |  |
|    | Postcode, city and country           |                                      |     |     |  |  |  |  |  |
|    | VAT identification number            | N L                                  |     | В   |  |  |  |  |  |
|    | IBAN (bank account number)           | kaccount number)                     |     |     |  |  |  |  |  |
|    |                                      |                                      |     |     |  |  |  |  |  |
|    | Accountholder                        |                                      |     |     |  |  |  |  |  |
| 2  | Period                               |                                      |     |     |  |  |  |  |  |
| 2a | Year to which the request relates    |                                      |     |     |  |  |  |  |  |
| 2b | Quarter to which the request relates | 1st                                  | 2nd | 3rd | 4th  |  |  |  |  |
|    |                                      |                                      |     |     | Space for Customs Administration Datum van binnenkomst - |  |  |  |  |
|    |                                      | :::::::::::::::::::::::::::::::::::: |     |     |  |  |  |  |  |

| 3  | Aircraft  |   |                                    |  |   |  |  |  |
|----|---|---|------------------------------------|--|---|--|--|--|
| 3a | Aircraft 1  |   |                                    |  |   |  |  |  |
|    | Registration number Type                            |   |                                    |  |   |  |  |  |
|    | Is the aircraft registered outside the Netherlands? | Yes   | Are you the owner of the aircraft? | Yes<br>No, enclose o   | n letter of authorisation. Read the notes to the questions. |  |  |  |
|    |   | No Is the aircraft registered in your name?   |                                    | Yes No, enclose a letter of authorisation. Read the notes to the question  |   |  |  |  |
|    | Type of mineral oil                                 | Unleaded  | light oil                          |  | x1000 l   |  |  |  |
|    |   | Leaded lig  | ht oil                             |  | x1000   |  |  |  |
|    |   | Gasoil  |                                    |  | x1000   |  |  |  |
|    |   | Liquefied p   | oetroleum gas                      |  | x1000 kg  |  |  |  |
| 3b | Aircraft 2  |   |                                    |  |   |  |  |  |
|    | Registration number                                 |   |                                    |  |   |  |  |  |
|    | Туре  |   |                                    |  |   |  |  |  |
|    | Is the aircraft registered outside the Netherlands? | Yes Are you the owner of the aircraft?  No Is the aircraft registered in your name? |                                    | Yes No, enclose a letter of authorisation. Read the notes to the questions |   |  |  |  |
|    |   |   |                                    | Yes<br>No, enclose o   | ı letter of authorisation. Read the notes to the questions. |  |  |  |
|    | Type of mineral oil                                 | Unleaded  | Unleaded light oil                 |  | x1000 l   |  |  |  |
|    |   | Leaded lig  | ht oil                             |  | x1000 l   |  |  |  |
|    |   | Gas oil   |                                    |  | x1000 l   |  |  |  |
|    |   | Liquefied p   | oetroleum gas                      | x1000 kg   |   |  |  |  |
| 3с | Aircraft 3  |   |                                    |  |   |  |  |  |
|    | Registration number                                 |   |                                    |  |   |  |  |  |
|    | Туре  |   |                                    |  |   |  |  |  |
|    | Is the aircraft registered outside the Netherlands? | Yes Are you the owner of the aircraft?  No Is the aircraft registered in your name? |                                    | Yes No, enclose a letter of authorisation. Read the notes to the ques      |   |  |  |  |
|    |   |   |                                    | Yes<br>No, enclose o   | letter of authorisation. Read the notes to the questions.   |  |  |  |
|    | Type of mineral oil                                 | Unleaded  | light oil                          |  | x1000 l   |  |  |  |
|    |   | Leaded lig  | ht oil                             |  | X1000 l   |  |  |  |
|    |   | Gasoil  |                                    |  | x1000   |  |  |  |
|    |   | Liauefied   | petroleum gas                      |  | x 1000 kg   |  |  |  |



| 3d | Aircraft 4  |   |                                    |  |   |  |  |  |
|----|---|---|------------------------------------|--|---|--|--|--|
|    | Registration number                                 |   |                                    |  |   |  |  |  |
|    | Type  |   |                                    |  |   |  |  |  |
|    | *******   |   | Are you the owner of the aircraft? | Yes No, enclose a letter of authorisation. Read the notes to the questions.  Yes No, enclose a letter of authorisation. Read the notes to the questions. |   |  |  |  |
|    |   | No Is the aircraft registered in your name?  Unleaded light oil         |                                    |  |   |  |  |  |
|    | Type of mineral oil                                 |   |                                    |  | x1000   |  |  |  |
|    |   | Leaded ligh   | nt oil                             |  | x1000   |  |  |  |
|    |   | Gas oil   |                                    |  | x1000   |  |  |  |
|    |   | Liquefied p   | petroleum gas                      |  | x 1000 kg   |  |  |  |
| 3e | Aircraft 5  |   |                                    |  |   |  |  |  |
|    | Registration number                                 |   |                                    |  |   |  |  |  |
|    | Туре  |   |                                    |  |   |  |  |  |
|    | Is the aircraft registered outside the Netherlands? | the Netherlands? aircraft?  No Is the aircraft registered in your name? |                                    | Yes No, enclose a letter of authorisation. Read the notes to the questions.  |   |  |  |  |
|    |   |   |                                    | Yes No, enclose a letter of authorisation. Read the notes to the questions.  |   |  |  |  |
|    | Type of mineral oil                                 |   |                                    |  | X1000   |  |  |  |
|    |   | Leaded ligh   | nt oil                             |  | x1000   |  |  |  |
|    |   | Gas oil   |                                    |  | x1000   |  |  |  |
|    |   | Liquefied p   | oetroleum gas                      |  | x1000 kg  |  |  |  |
| 3f | Aircraft 6  |   |                                    |  |   |  |  |  |
|    | Registration number                                 |   |                                    |  |   |  |  |  |
|    | Туре  |   |                                    |  |   |  |  |  |
|    | Is the aircraft registered outside the Netherlands? |   |                                    | Yes No, enclose a letter of authorisation. Read the notes to the question  |   |  |  |  |
|    |   |   |                                    | Yes<br>No, end   | close a letter of authorisation. Read the notes to the questions. |  |  |  |
|    | Type of mineral oil                                 | Unleaded l  | ight oil                           |  | x1000   |  |  |  |
|    |   | Leaded ligh   | Leaded light oil Gas oil           |  | x1000   |  |  |  |
|    |   | Gasoil  |                                    |  | x1000   |  |  |  |
|    |   | Liquefied p   | oetroleum gas                      |  | x1000 kg  |  |  |  |



| 3g | Aircraft 7  |   |              |  |   |   |  |  |
|----|---|---|--------------|--|---|---|--|--|
|    | Registration number                                 |   |              |  |   |   |  |  |
|    | Туре  |   |              |  |   |   |  |  |
|    | Is the aircraft registered outside the Netherlands? | Yes Are you the owner of the aircraft?  No Is the aircraft registered in your name?  Unleaded light oil |              | Yes No, enclose a letter of authorisation. Read the notes to the questions.  Yes No, enclose a letter of authorisation. Read the notes to the questions. |   |   |  |  |
|    |   |   |              |  |   |   |  |  |
|    | Type of mineral oil                                 |   |              |  |   | x1000 l   |  |  |
|    |   | Leaded ligh   | ntoil        |  |   | x1000 l   |  |  |
|    |   | Gasoil  |              |  |   | x1000 l   |  |  |
|    |   | Liquefied p   | etroleum gas |  |   | x1000 kg  |  |  |
| 3h | Aircraft 8  |   |              |  |   |   |  |  |
|    | Registration number                                 |   |              |  |   |   |  |  |
|    | Туре  |   |              |  |   |   |  |  |
|    | Is the aircraft registered outside the Netherlands? | Yes Are you the owner of the aircraft?  No Is the aircraft registered in your name?  Unleaded light oil |              | Yes No, enclose a letter of authorisation. Read the notes to the questions.  |   |   |  |  |
|    |   |   |              | Yes No, enclose a letter of authorisation. Read the notes to the ques  |   |   |  |  |
|    | Type of mineral oil                                 |   |              |  |   | x1000 l   |  |  |
|    |   | Leaded ligh   | nt oil       |  |   | x1000 l   |  |  |
|    |   | Gasoil  |              |  |   | x1000 l   |  |  |
|    |   | Liquefied p   | etroleum gas |  | x1000 kg  |   |  |  |
| 3i | Aircraft 9  |   |              |  |   |   |  |  |
|    | Registration number                                 |   |              |  |   |   |  |  |
|    | Туре  |   |              |  |   |   |  |  |
|    | Is the aircraft registered outside the Netherlands? |   |              | 1  | letter of authorisation. Read the notes to the questions. |   |  |  |
|    |   |   |              |  | Yes<br>No, enclose a                                      | letter of authorisation. Read the notes to the questions. |  |  |
|    | Type of mineral oil                                 | Unleaded  | ight oil     |  |   | x1000 l   |  |  |
|    |   | Leaded ligh   | nt oil       |  |   | x1000 l   |  |  |
|    |   | Gasoil  |              |  |   | x1000 l   |  |  |
|    |   | Liquefied petroleum gas   |              |  |   | x1000 kg  |  |  |



| 3j | Aircraft 10   |   |   |   |  |   |  |  |  |
|----|---|---|---|---|--|---|--|--|--|
|    | Registration number                                 |   |   |   |  |   |  |  |  |
|    | Туре  | Yes Are you the owner of the aircraft?  |   |   |  |   |  |  |  |
|    | Is the aircraft registered outside the Netherlands? |   |   | Yes No, enclose a letter of authorisation. Read the notes to the questions. |  |   |  |  |  |
|    |   | No  | No Is the aircraft registered in your name? |   | Yes No, enclose a letter of authorisation. Read the notes to the quest |   |  |  |  |
|    | Type of mineral oil                                 | Unleaded light oil  |   |   |  | x1000 l   |  |  |  |
|    |   | Leaded ligh   | ntoil                                       |   |  | x1000 l   |  |  |  |
|    |   | Gas oil   |   |   |  | x1000 l   |  |  |  |
|    |   | Liquefied p   | petroleum gas                               |   | x1000 kg   |   |  |  |  |
| 3k | Aircraft 11   |   |   |   |  |   |  |  |  |
|    | Registration number                                 |   |   |   |  |   |  |  |  |
|    | Туре  |   |   |   |  |   |  |  |  |
|    | Is the aircraft registered outside the Netherlands? | Yes Are you the owner of the aircraft?  No Is the aircraft registered in your name?  Unleaded light oil |   | Yes No, enclose a letter of authorisation. Read the notes to the questions. |  |   |  |  |  |
|    |   |   |   | Yes No, enclose a letter of authorisation. Read the notes to the questions. |  |   |  |  |  |
|    | Type of mineral oil                                 |   |   |   |  | x1000 l   |  |  |  |
|    |   | Leaded ligh   | nt oil                                      |   |  | x1000 l   |  |  |  |
|    |   | Gas oil   |   |   |  | x1000 l   |  |  |  |
|    |   | Liquefied p   | petroleum gas                               |   | x1000 kg   |   |  |  |  |
| 31 | Aircraft 12   |   |   |   |  |   |  |  |  |
|    | Registration number                                 |   |   |   |  |   |  |  |  |
|    | Туре  |   |   |   |  |   |  |  |  |
|    | Is the aircraft registered outside the Netherlands? | Yes Are you the owner of the aircraft?  No Is the aircraft registered in your name?                     |   |   | Yes No, enclose a letter of authorisation. Read the notes to the       |   |  |  |  |
|    |   |   |   | Ye<br>No  |  | letter of authorisation. Read the notes to the questions. |  |  |  |
|    | Type of mineral oil                                 | Unleaded I  | ight oil                                    |   |  | x1000 l   |  |  |  |
|    |   | Leaded ligh   | nt oil                                      |   |  | x1000 l   |  |  |  |
|    |   | Gasoil  |   |   |  | x1000 l   |  |  |  |
|    |   | Liquefied r   |   |   | X1000 kg   |   |  |  |  |



| 3m | Aircraft 13   |   |              |  |   |   |  |  |
|----|---|---|--------------|--|---|---|--|--|
|    | Registration number Type                            |   |              |  |   |   |  |  |
|    | Is the aircraft registered outside the Netherlands? | Yes Are you the owner of the aircraft?  No Is the aircraft registered in your name?  Unleaded light oil |              | Yes No, enclose a letter of authorisation. Read the notes to the questions.  |   |   |  |  |
|    |   |   |              | Yes No, enclose a letter of authorisation. Read the notes to the question.   |   |   |  |  |
|    | Type of mineral oil                                 |   |              |  |   | x1000 l   |  |  |
|    |   | Leaded ligh   | nt oil       |  |   | x1000 l   |  |  |
|    |   | Gas oil   |              | x10001   |   | x1000 l   |  |  |
|    |   | Liquefied p   | etroleum gas |  | x 1000 kg   |   |  |  |
| 3n | Aircraft 14   |   |              |  |   |   |  |  |
|    | Registration number                                 |   |              |  |   |   |  |  |
|    | Туре  |   |              |  |   |   |  |  |
|    | Is the aircraft registered outside the Netherlands? | Yes Are you the owner of the aircraft?  No Is the aircraft registered in your name?  Unleaded light oil |              | Yes No, enclose a letter of authorisation. Read the notes to the questions.  Yes No, enclose a letter of authorisation. Read the notes to the questions. |   |   |  |  |
|    |   |   |              |  |   |   |  |  |
|    | Type of mineral oil                                 |   |              |  |   | x1000   |  |  |
|    |   | Leaded ligh   | nt oil       |  |   | x1000 l   |  |  |
|    |   | Gasoil  |              | ļ  |   | x1000 l   |  |  |
|    |   | Liquefied p   | etroleum gas |  | x 1000 kg   |   |  |  |
| 3о | Aircraft 15   |   |              |  |   |   |  |  |
|    | Registration number                                 |   |              |  |   |   |  |  |
|    | Туре  |   |              |  |   |   |  |  |
|    | Is the aircraft registered outside the Netherlands? | Yes Are you the owner of the aircraft?  No Is the aircraft registered in your name?                     |              |  | letter of authorisation. Read the notes to the questions. |   |  |  |
|    |   |   |              |  | Yes<br>No, enclose a                                      | letter of authorisation. Read the notes to the questions. |  |  |
|    | Type of mineral oil                                 | Unleaded l  | ight oil     | İ  |   | x1000 l   |  |  |
|    |   | Leaded ligh   | nt oil       |  |   | x1000 l   |  |  |
|    |   | Gas oil   |              |  |   | x1000 l   |  |  |
|    |   | Liquefied petroleum gas   |              |  |   | x 1000 kg   |  |  |



| 4  | Details of mineral oil                   |                                |           |                     |                       |   |                         |
|----|--|--------------------------------|-----------|---------------------|-----------------------|---|-------------------------|
|    |  | Quantity<br>used               |           | Rate of excise duty | Amount of excise duty |   | Amount of tax on stocks |
| la | Unleaded light oil                       | х                              | 1000 l    | €                   | €                     | € | €                       |
| ₽b | Leaded light oil                         | х                              | 1000 l    | €                   | €                     | € | €                       |
| 1c | Gas oil                                  | х                              | 1000 l    | €                   | €                     | € | €                       |
| 1d | Liquefied petroleum gas                  | х                              | 1000 kg   | €                   | €                     | € | €                       |
|    | Total                                    |                                |           |                     | €                     |   | €                       |
| 5  | Total excise duty and tax on stocks      | €                              |           |                     |                       |   |                         |
|    | I hereby declare that I have con         | npleted this form truthfully c | and compl | letely.             |                       |   |                         |
|    | Name of contact person                   |                                |           |                     |                       |   |                         |
|    | Telephone                                |                                |           |                     |                       |   |                         |
|    | Place                                    |                                |           |                     |                       |   |                         |
|    | Date                                     |                                | A         | AA.                 |                       |   |                         |
|    | Signature<br>Please write within the box |                                |           |                     |                       |   |                         |
|    | Number of annexes                        |                                |           |                     |                       |   |                         |

### Notes to the questions

#### Question 1

The first quarter is from 1 January until 31 March
The second quarter is from 1 April until 30 June
The third quarter is from 1 July until 30 September
The fourth quarter is from 1 October until 31 December

#### Question 2

If you are not the owner of the aircraft you must enclose a letter of authorisation with your request which shows that the owner has transferred to you the right to receive refunds.

The letter of authorisation must include the following information:

- the name and address of the person who issued the letter of authorisation
- the name and address of the authorised representative
- the registration number of the aircraft
- the period or flights covered by the letter of authorisation

The owner of the aircraft must declare in the letter of authorisation that he is aware that, if he has a refund request granted for the period covered by the letter of authorisation, the Customs Administration will issue him with an additional tax assessment if the authorised representative has also had a refund request granted.

#### Question 3

For tariff information please consult the tariff list at douane.nl. You can also order the tariff list by calling +31 (0)88 151 21 22.

This form allows you to request a refund for a maximum of fifteen aircraft. If you require refunds for more aircraft please make a copy of this form and send it as an attachment.

#### Several types of oil per aircraft

If you have used two types of mineral oil for one aircraft, fill in the details of the aircraft and the oil. Add the details of the second type of oil under the subheading for the next aircraft. You are not required to fill in all the aircraft's details again. Only state the registration number.

