



Circular letter of the Director of the
Customs and Excise administration

Luxembourg, le 1er octobre 2018

Concerne: Taxation of jet fuel
Réf. : 828x00113

It is being brought to the attention of economic operators and other relevant stakeholders that from 1 October 2018 the exemption of excise duties on energy products supplied for use as fuel for the purpose of air navigation will merely be granted for intra-Community flights presenting a commercial nature, therefore for purposes other than for private pleasure flying.

This restriction is based on Article 14 of Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity and on Article 429 §1 (f) of the amended Belgian program act of 27 September 2004, published by the amended Ministerial Regulation of 29 March 2005.

Taking into account the judgments C-79/10 and C-250/10 of the Court of Justice of the European Union and the recommendations of the European Commission of 2 March 2018, my administration can only approve an exemption to the commercial use of energy products as fuel, and I must emphasize that this exemption is limited to supply of jet fuel (CN code 2710 19 21), commercialized under the name JETA1.

Commercial operation means any operation of an aircraft, in return for remuneration or other valuable consideration, which is available to the public or, when not made available to the public, which is performed under a contract between an operator and a customer, where the latter has no control over the operator, as defined by Regulation (EC) No 216/2008 of the European Parliament and of the Council of 20 February 2008 on common rules in the field of civil aviation.

It follows that the refueling of an aircraft with jet fuel for which the operation cannot be regarded as commercial, thus as for private pleasure flying, renders the excise duties payable and cannot be performed until after the collection of said duties according to the rate in force.



In order to be able to take advantage of the exemption of excise duties on jet fuel, economic operators and other relevant stakeholders, whose commercial activity meets the criteria set out above, will have to register with my administration. A certificate will subsequently be issued in accordance with the provisions in force, certifying the benefit of the exemption on jet fuel used for commercial purposes and setting out the conditions and obligations having to comply with.

In order to guarantee a harmonized transposition, I therefore invite all the parties concerned to register their activity before 1 January 2019; date of entry into force of the provisions of this circular letter.

A detailed procedure explaining the proceedings to be observed by economic operators and other relevant stakeholders, as well as the application forms used for registration, are published and will be available on the website of my administration (<https://douanes.public.lu/fr.html>)

Alain Bellot

Director of the Customs and Excise administration

