



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 kerosene. 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/en. 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

IBAN (bank account 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	No, enclose a letter of authorisation. Read the notes to the questions.
	☐ No	Is the aircraft registered in your name?	☐ Yes	
Type of mineral oil	☐ Unleaded light oil		x 1000 l	
	☐ Leaded light oil		x 1000 l	
	☐ Kerosene		x 1000 l	
	☐ Liquefied petroleum gas		x 1000 kg	
3b	Aircraft 2			
Registration number				
Type				
Is the aircraft registered outside the Netherlands?	☐ Yes	Are you the owner of the aircraft?	☐ Yes	No, enclose a letter of authorisation. Read the notes to the questions.
	☐ No	Is the aircraft registered in your name?	☐ Yes	
Type of mineral oil	☐ Unleaded light oil		x 1000 l	
	☐ Leaded light oil		x 1000 l	
	☐ Kerosene		x 1000 l	
	☐ Liquefied petroleum gas		x 1000 kg	
3c	Aircraft 3			
Registration number				
Type				
Is the aircraft registered outside the Netherlands?	☐ Yes	Are you the owner of the aircraft?	☐ Yes	No, enclose a letter of authorisation. Read the notes to the questions.
	☐ No	Is the aircraft registered in your name?	☐ Yes	
Type of mineral oil	☐ Unleaded light oil		x 1000 l	
	☐ Leaded light oil		x 1000 l	
	☐ Kerosene		x 1000 l	
	☐ Liquefied petroleum gas		x 1000 kg	



3d Aircraft 4

Registration number

Type

Is the aircraft registered
outside the Netherlands?☐ YesAre you the owner of the
aircraft?☐ Yes

No, enclose a letter of authorisation. Read the notes to the questions.

☐ NoIs the aircraft registered
in your name?☐ Yes

No, enclose a letter of authorisation. Read the notes to the questions.

Type of mineral oil

☐ Unleaded light oil x 1000 l☐ Leaded light oil x 1000 l☐ Kerosene x 1000 l☐ Liquefied petroleum gas x 1000 kg**3e Aircraft 5**

Registration number

Type

Is the aircraft registered
outside the Netherlands?☐ YesAre you the owner of the
aircraft?☐ Yes

No, enclose a letter of authorisation. Read the notes to the questions.

☐ NoIs the aircraft registered
in your name?☐ Yes

No, enclose a letter of authorisation. Read the notes to the questions.

Type of mineral oil

☐ Unleaded light oil x 1000 l☐ Leaded light oil x 1000 l☐ Kerosene x 1000 l☐ Liquefied petroleum gas x 1000 kg**3f Aircraft 6**

Registration number

Type

Is the aircraft registered
outside the Netherlands?☐ YesAre you the owner of the
aircraft?☐ Yes

No, enclose a letter of authorisation. Read the notes to the questions.

☐ NoIs the aircraft registered
in your name?☐ Yes

No, enclose a letter of authorisation. Read the notes to the questions.

Type of mineral oil

☐ Unleaded light oil x 1000 l☐ Leaded light oil x 1000 l☐ Kerosene x 1000 l☐ Liquefied petroleum gas x 1000 kg

3g Aircraft 7

Registration number

Type

Is the aircraft registered
outside the Netherlands?☐ YesAre you the owner of the
aircraft?☐ Yes

No, enclose a letter of authorisation. Read the notes to the questions.

☐ NoIs the aircraft registered
in your name?☐ Yes

No, enclose a letter of authorisation. Read the notes to the questions.

Type of mineral oil

☐ Unleaded light oil

x 1000 l

☐ Leaded light oil

x 1000 l

☐ Kerosene

x 1000 l

☐ Liquefied petroleum gas

x 1000 kg

3h Aircraft 8

Registration number

Type

Is the aircraft registered
outside the Netherlands?☐ YesAre you the owner of the
aircraft?☐ Yes

No, enclose a letter of authorisation. Read the notes to the questions.

☐ NoIs the aircraft registered
in your name?☐ Yes

No, enclose a letter of authorisation. Read the notes to the questions.

Type of mineral oil

☐ Unleaded light oil

x 1000 l

☐ Leaded light oil

x 1000 l

☐ Kerosene

x 1000 l

☐ Liquefied petroleum gas

x 1000 kg

3i Aircraft 9

Registration number

Type

Is the aircraft registered
outside the Netherlands?☐ YesAre you the owner of the
aircraft?☐ Yes

No, enclose a letter of authorisation. Read the notes to the questions.

☐ NoIs the aircraft registered
in your name?☐ Yes

No, enclose a letter of authorisation. Read the notes to the questions.

Type of mineral oil

☐ Unleaded light oil

x 1000 l

☐ Leaded light oil

x 1000 l

☐ Kerosene

x 1000 l

☐ Liquefied petroleum gas

x 1000 kg



3j Aircraft 10

Registration number

Type

Is the aircraft registered
outside the Netherlands?☐ YesAre you the owner of the
aircraft?☐ Yes

No, enclose a letter of authorisation. Read the notes to the questions.

☐ NoIs the aircraft registered
in your name?☐ Yes

No, enclose a letter of authorisation. Read the notes to the questions.

Type of mineral oil

☐ Unleaded light oil

x 1000 l

☐ Leaded light oil

x 1000 l

☐ Kerosene

x 1000 l

☐ Liquefied petroleum gas

x 1000 kg

3k Aircraft 11

Registration number

Type

Is the aircraft registered
outside the Netherlands?☐ YesAre you the owner of the
aircraft?☐ Yes

No, enclose a letter of authorisation. Read the notes to the questions.

☐ NoIs the aircraft registered
in your name?☐ Yes

No, enclose a letter of authorisation. Read the notes to the questions.

Type of mineral oil

☐ Unleaded light oil

x 1000 l

☐ Leaded light oil

x 1000 l

☐ Kerosene

x 1000 l

☐ Liquefied petroleum gas

x 1000 kg

3l Aircraft 12

Registration number

Type

Is the aircraft registered
outside the Netherlands?☐ YesAre you the owner of the
aircraft?☐ Yes

No, enclose a letter of authorisation. Read the notes to the questions.

☐ NoIs the aircraft registered
in your name?☐ Yes

No, enclose a letter of authorisation. Read the notes to the questions.

Type of mineral oil

☐ Unleaded light oil

x 1000 l

☐ Leaded light oil

x 1000 l

☐ Gas oil

x 1000 l

☐ Liquefied petroleum gas

x 1000 kg



3m Aircraft 13

Registration number

Type

Is the aircraft registered
outside the Netherlands?☐ YesAre you the owner of the
aircraft?☐ Yes

No, enclose a letter of authorisation. Read the notes to the questions.

☐ NoIs the aircraft registered
in your name?☐ Yes

No, enclose a letter of authorisation. Read the notes to the questions.

Type of mineral oil

☐ Unleaded light oil

x 1000 l

☐ Leaded light oil

x 1000 l

☐ Kerosene

x 1000 l

☐ Liquefied petroleum gas

x 1000 kg

3n Aircraft 14

Registration number

Type

Is the aircraft registered
outside the Netherlands?☐ YesAre you the owner of the
aircraft?☐ Yes

No, enclose a letter of authorisation. Read the notes to the questions.

☐ NoIs the aircraft registered
in your name?☐ Yes

No, enclose a letter of authorisation. Read the notes to the questions.

Type of mineral oil

☐ Unleaded light oil

x 1000 l

☐ Leaded light oil

x 1000 l

☐ Kerosene

x 1000 l

☐ Liquefied petroleum gas

x 1000 kg

3o Aircraft 15

Registration number

Type

Is the aircraft registered
outside the Netherlands?☐ YesAre you the owner of the
aircraft?☐ Yes

No, enclose a letter of authorisation. Read the notes to the questions.

☐ NoIs the aircraft registered
in your name?☐ Yes

No, enclose a letter of authorisation. Read the notes to the questions.

Type of mineral oil

☐ Unleaded light oil

x 1000 l

☐ Leaded light oil

x 1000 l

☐ Kerosene

x 1000 l

☐ Liquefied petroleum gas

x 1000 kg



4 Details of mineral oil

		Quantity used		Rate of excise duty	Amount of excise duty	Rate of tax on stocks	Amount of tax on stocks
4a	Unleaded light oil		x 1000 l	€	€	€	€
4b	Leaded light oil		x 1000 l	€	€	€	€
4c	Kerosene		x 1000 l	€	€	€	€
4d	Liquefied petroleum gas		x 1000 kg	€	€	€	€
Total					€		€

5 Signature

Total excise duty and
tax on stocks

€

I hereby declare that I have completed this form truthfully and completely.

Name of contact person

Telephone

Place

Date

- -

Signature

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 tarief.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.

