



Welcome to the April 2010 enews of IAOPA Europe, which goes out to 23,000 aircraft owners and pilots in 27 countries across the continent

### **AOPA Germany pursues fuel tax break**

AOPA Germany is making good progress with series of court cases against German tax authorities which may benefit business pilots in other European countries.

Business flying is specifically exempted from European fuel tax under Article 14 of the EC Energy Tax Directive of 2003, but the German authorities' interpretation of the Directive is that only commercial aircraft operating on an AOC are eligible for the exemption. AOPA Germany believes that all business flying must be exempted, whether or not the aircraft operates on an AOC. Prof. Gustav Real, an AOPA Germany Board Member and a tax expert, won a court case in Germany against the tax authorities, but they appealed to the Federal Supreme Tax Court, which has now asked the European Court of Justice for a definitive ruling.

Article 14 of the Directive provides for a tax-free delivery of fuel "except for private pleasure flying". The German translation of the Directive provides for the tax-free delivery of fuel only for "trade/industrial aviation", which makes a direct link to companies holding an AOC. This means that not all company aircraft or chartered aircraft for business and professional use are tax exempt. Foreign aircraft refuelling in Germany are unable to claim the exemption. Prof. Real represents some 40 business users of aircraft, none of whom holds an AOC. At a hearing before the Federal Supreme Tax Court on December 1st 2009 it was decided to refer the case to the European Court of Justice for a decision on the interpretation of Article 14.

Prof Real is hopeful of a positive outcome because precedents have been set in the marine world, where the European Court has backed all business users. He is now trying to establish how other European countries have interpreted Article 14, and whether business aircraft users are able to claim their full entitlement. If you would like to contact him, his email address is [g.real@Real-Audit.de](mailto:g.real@Real-Audit.de)

### **EASA - who needs consultation?**

EASA is proposing to the European Commission that it be allowed to abandon its system of consultation with industry because it is finding it impossible to deal with the number of critical responses to its rulemaking plans. The move was revealed at a meeting of the EASA Advisory Body in March, and was met with a unanimously negative response. Martin Robinson, IAOPA's representative on the EAB, said: "Those who often have very different agendas - people from Airbus, Rolls Royce, IATA - agreed one hundred percent with us that such a move would be undesirable."

EASA wants to get rid of the Comment Response Document which accompanies its rulemaking proposals. It has been overwhelmed by responses from industry, with more than 10,000 submissions on some of its plans, and says it doesn't

have the resources to deal with them. Instead, it believes it should listen to the advice of its working groups, then present its proposals to the European Commission. Unfortunately, seeing the mess EASA has got itself into in trying to handle the volume of industry comment, the EC looks like it's being led down the path of agreement.

Martin Robinson says: "They want to move towards a situation in which we effectively have very little say in rulemaking, where industry input is confined to the views of members of working groups, hand-picked by EASA.

"It may be difficult to handle a huge volume of critical responses, but it is absolutely vital that we do so or we'll end up with the worst of all worlds - a regulator with very little trustworthy data on which to build regulation, who is being leaned on by the EC to change as little as possible, but who is also prey to all sorts of commercial interests. EASA could cut down the amount of critical industry response, but only if it gets better data on which to base its proposals, becomes better informed and smarter in the way it develops rules."



## Aero - the final countdown

Just one week to go to the start of Aero Friedrichshafen, Europe's premier general aviation event - this year better than ever with some 400 companies having taken exhibition space. If you want to fly in, details are available at <http://www.fly-away.de/en/aero/operational-procedures.html> and you can book online. Jeppesen has made the approach plates for the airport available online at [www.jeppesen.com/documents/aviation/pdfs/aero-approach-full.pdf](http://www.jeppesen.com/documents/aviation/pdfs/aero-approach-full.pdf).

This is the 18th Aero and the first annual event; previously it's been held every two years. Fears that the recession would take the wind out of the show's sails have proved unfounded, with aviation companies tending to allocate more resources to marketing in difficult times.

IAOPA will have a stand, so come and see us there - IAOPA President Craig Fuller will be making several presentations and will attend the quarterly IAOPA-Europe Regional Meeting at Friedrichshafen on Saturday April 10th. For more details see [www.aero-expo.com/aero-en/visitors/news.php](http://www.aero-expo.com/aero-en/visitors/news.php).

## IMC rating - still a long way to go

Prospects for the future of the UK IMC rating look slightly brighter as politicians and regulators across Europe begin to realise how badly general aviation safety will suffer if it is killed off. The UK CAA's Chief Executive has confirmed it is CAA policy to retain the IMC rating, while the chairman of the EASA Board of Management is suggesting that EASA look at allowing national ratings to be attached to an EASA licence, which would allow the rating to continue in the United Kingdom.

The IMC rating, which has been available in Britain for more than 40 years, is a course of a minimum of 15 hours flying which teaches pilots to keep control of aircraft in bad visibility and to get safely back into the ground. It confers no additional privileges over the basic PPL, but allows holders to fly in lower weather minima. It does not allow access to airways or Class A airspace. Some 25,000 UK pilots have taken the IMC rating, and it is credited with being partly responsible for the UK's excellent GA safety rate, which is far better than elsewhere in Europe despite Britain's less predictable maritime climate. AOPA UK has compiled a dossier of compelling accounts of pilots whose lives were saved by the IMC rating, and has conducted a survey of more than 1,000 pilots which has established that more than 80 percent see it as a "get you home" rating - a last resort when the weather closes in.

EASA has tried to get a consensus across Europe in favour of the rating but in some countries it could not be allowed because of local airspace rules, and there is opposition from some groups who have been misled about the IMC rating's purpose and privileges. EASA is desperate to avoid allowing states to make their own rules, aware that this was one of the problems that beset its predecessor, the Joint Airworthiness Authorities. But the destruction of a proven lifesaver in the interests of harmonisation is a step too far.

Martin Robinson, chief executive of AOPA UK, says: "EASA is doing some excellent work on flight crew licensing but it needs to be released from the requirement to kill off ratings on which it cannot get 27 ticks in the 'yes' box. Until EASA can harmonise the weather, it should not be forced to demand that we harmonise the way pilots are expected to deal with it; the risk is that we end up harmonising death rates, which would be disastrous for all of general aviation."

## EASA studies microlight regulation

EASA has paid €250,000 to a British company, Hawk Information Services Ltd, to advise it on how microlight aircraft are regulated across Europe, but says it has no intention of regulating microlights. The study, it says, is "to evaluate possible options at Community level taking into account safety, economic, environmental and social impacts."

Annex II aircraft, which includes microlights, are exempted from EASA regulation and remain under the control of state authorities. This situation, says EASA, will remain. It adds: "However, proportionate measures should be taken to increase generally the level of safety of recreational aviation. Consideration should in particular be given to aeroplanes and helicopters with a low maximum take off mass, and whose performance is increasing, which can circulate all over the Community and which are produced in an industrial manner. They therefore can be better regulated at Community level to provide for the necessary uniform level of safety and environmental protection."

Indications are that EASA wants the information to plan its strategy for ELA aircraft, which have an MTOM of less than 1200 kg, but the move has dismayed many in the microlight world who fear EASA's remit will overlap into their territory.

Hawk Information Services Ltd is consulting with the European Microlight Federation in pursuit of its remit.

## IAOPA World Assembly

Two months to go to the IAOPA World Assembly in Tel Aviv in June, and if you haven't booked yet, it's time to move. Everything can be done online - register, book accommodation and plan your itinerary. The website is [www.iaopa2010.com](http://www.iaopa2010.com). There you'll find details of the work programme, together with information about the accompanying persons programme and the opportunities for guided visits to old Jerusalem, Masada and the Dead Sea during and after the Assembly.

## FAA to run N-reg seminars in London

Everything you want to know about operating on the N-register will be explained at a series of FAA seminars loosely themed on 'the rights and responsibilities of pilots of N-reg aircraft operating outside the USA' to be held near London this month. The seminars have been arranged by the FAA's new representative in London, Tweet Coleman, who has responsibility for much of Europe including Switzerland, Scandinavia, the Baltic states and the Balkans. The first seminar, at Farnborough Airport on April 13th, is booked out, but there are still places on the 14th at Harrods Aviation conference room at Luton Airport, and on the 15th at FlightSafety at Farnborough. Each seminar runs from 2 - 4 pm. If you'd like to attend, email [Madeleine.Stickels@flightsafety.com](mailto:Madeleine.Stickels@flightsafety.com) for the Farnborough date, and [tweet.t.coleman@faa.gov](mailto:tweet.t.coleman@faa.gov) for Luton.

## Visit Jersey in May

The 55th Jersey International Air Rally, which takes place from Friday 28th May to Sunday 30th May, offers you the opportunity to fly to the Channel Islands, where general aviation is welcome and fuel is less expensive. The rally comprises a weekend of competitions, good food and drink and a chance to spend time in the company of real aviators. All the details and application form are on [www.jerseyaeroclub.com](http://www.jerseyaeroclub.com). Fuel is duty-free in Jersey and Guernsey, and there's a further 5% discount for AOPA members - just produce a valid membership card.

## Icarus to fly again in 2011

Greece is suffering from a recession even deeper than those elsewhere in Europe, and one result has been the cancellation of Icarus 2010, the general aviation show which was to have been held at Tatoi airfield north of Athens in June. Yiouli Kalafati, president of AOPA Hellas, says they are planning to run the show again in 2011.