

Before completing, please read the notes and then mark the appropriate boxes  or enter the required information

1.	Notifying aviation enterprise <small>(Name, business or residential address)</small>	Receipt stamp, date
	Aviation tax number (if known) _____ Contact person _____ Telephone _____ Telefax _____ Email address/Internet (if any) _____	

**Main Customs Office**

**Notification pursuant to § 7 (1) Sentence 2 Aviation Tax Act  
 (“Luftverkehrsteuergesetz” - abbreviated “LuftVStG”)**

2.	Reason for notification (mark whichever box is appropriate)	
2.1	<input type="checkbox"/> A period of less than three weeks will elapse between the underlying legal transaction (contract of carriage) and the first departure by my aviation enterprise (§ 7 (1) Sentence 2 No. 1 LuftVStG). Note: The application for registration of the enterprise and all the appurtenant documents must be submitted within 3 weeks from receipt of the notification (§ 7 (1) Sentence 3 LuftVStG).	
2.2	<input type="checkbox"/> My aviation enterprise makes at most two departures per calendar year (§ 7 (1) Sentence 2 No. 2 LuftVStG). Note: Registration of the aviation enterprise is not necessary.	
	<input type="checkbox"/> I hereby name the following person as authorised pursuant to § 123 of the German Tax Code to accept service of documents in Germany on my behalf (see Note 5):	
3.	Legal form of the enterprise	
4.	Place of departure	
4.1	In case of No. 2.1: The first departure will take place on _____, at the scheduled time of _____ hours.	
4.2	In case of No. 2.2: The departure will take place on _____, at the scheduled time of _____ hours.	
5.	Owner or registered user of the aircraft (if known) (Name, business or residential address)	
6.	I hereby declare all the information given to be complete and correct.  _____ Place, date, official signature of notifying aviation enterprise	Attachments <input type="checkbox"/> Name of person authorised to accept service of documents

## Notes

1. If any of the fields in the form do not have enough space, please use and attach a separate sheet.
2. Aviation enterprises are enterprises with a valid operating permit or equivalent permit authorising them to undertake the commercial carriage of passengers in a winged aircraft or helicopter.  
  
Aviation enterprises within the meaning of § 2 No. 2 LuftVStG also include any persons or parties who engage in the commercial carriage of passengers and therefore require a permit or licence pursuant to the provisions of the German Aviation Act ("Luftverkehrsgesetz") or Regulation (EC) No. 1008/2008 of the European Parliament and of the Council of 24 September 2008 on common rules for the operation of air services in the Community (Official Journal L 293 of 31.10.2008, p. 3) in the version in force from time to time (§ 1 LuftVStDV - Implementing Regulations for the German Aviation Tax Act).
3. The body with local responsibility for this notification is
  - in the case of domestic aviation enterprises: the main customs office within whose district the entrepreneur operating the aviation enterprise concerned is domiciled;
  - in the case of aviation enterprises not operated in Germany: the main customs office within whose district the first departure takes place.
4. Places of departure are airports, landing fields or glider fields pursuant to § 6 (1) of the German Aviation Act ("Luftverkehrsgesetz") or sites for which a permit under § 25 (1) Sentence 1 German Aviation Act has been issued.
5. A person with authority to accept service of documents in Germany pursuant to § 123 of the German Tax Code must be named by declarants pursuant to § 7 (1) Sentence 2 No. 2 LuftVStG who are domiciled in a third country in which direct service by registered letter with advice of delivery pursuant to § 9 (1) No. 1 VwZG [German Act on Service in Administrative Procedures] is not possible.

### Note pursuant to § 123 German Tax Code ("Abgabenordnung")

If declarants pursuant to § 7 (1) Sentence 2 No. 2 LuftVStG who are domiciled in a third country fail to name a person who is authorised to accept service of documents on their behalf, any document addressed to them will be deemed to have been received one month after mailing or, in the case of documents sent through electronic channels, on the third day after being sent. This shall not apply if it is established that the document or electronic document has not reached the addressee at all or has only done so at a later date. If direct service by registered letter with advice of delivery pursuant to § 9 (1) No. 1 VwZG is not possible in the third country concerned and if no other form of service is available or offers no prospect of success, service of the document to be notified shall be effected by public notice pursuant to § 10 (1) Sentence 1 No. 3 VwZG. This shall be done by a notification of the public notice being publicly displayed in the main customs office. Pursuant to § 10 (2) Sentence 6 VwZG, the document concerned shall then be deemed served two weeks from the day of the notification being first publicly displayed.

### Note on Data Protection within the Scope of the GDPR

The data required to be given in the notification is collected on the strength of § 7 (1) Sentence 2 LuftVStG. Information surrounding data protection – in particular the obligation to provide information as regards the collection of personal data according to Articles 13 and 14 of the General Data Protection Regulation – will be made available to you on the customs authority's website at [www.zoll.de](http://www.zoll.de) (in the "Datenschutz" [Data Protection] section under the heading "Datenschutzerklärung für Verwaltungsverfahren des Zolls" [Privacy Policy for Administrative Customs Procedures]) or, where necessary, in every customs office.