



Direction de l'Aviation Civile
Grand-Duché de Luxembourg

TAXES AND FEES

Reference: DAC-LIC 801

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PROCEDURE CONCERNING THE LEVYING OF TAXES AND FEES FOR AIRCREW, CABIN CREW AND AML PERSONNEL

PROCEDURE MANAGEMENT

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1 INTRODUCTION

1.1 PURPOSE OF THE DOCUMENT

This procedure is introduced in order to describe and explain to the Luxembourgish aviation community the application of the Grand Ducal regulation of 1 August 2018 establishing the levying of taxes and fees on licenses, qualifications, ratings, certificates and validations of flight crew licenses, as well as on licenses for aircraft maintenance personnel.

1.2 TERMINOLOGY

Tax: a sum of money demanded by a government for specific facilities or services;

Fee: a payment made to a professional person or to a professional or public body in exchange for advice or services;

ALSA: Luxembourg Aviation Safety Agency, recipient of the taxes and fees referred to in this procedure on behalf of DAC;

EASA: European Aviation Safety Agency

AML: Aircraft Maintenance Licence;

ATO: Approved Training Organisation;

ATPL: Airline Transport Pilot Licence;

BPL: Balloon Pilot Licence;

CPL: Commercial Pilot Licence;

FNPT: Flight Navigation and Procedures Trainer;

FSTD: Flight Simulation Training Device;

JAA: Joint Aviation Authorities;

LAPL: Light Aircraft Pilot Licence;

MPL: Multi-Crew Pilot Licence;


ICAO: International Civil Aviation Organisation, established on 7th December 1944 in Chicago to codify the principles and techniques of international air navigation and foster the planning and development of international air transport to ensure safe and orderly growth;

Part-FCL: Rules defined by Annex I of the EASA Aircrew Regulation (Commission Regulation (EU) 1178/2011);

PPL: Private Pilot Licence;

PPL As: Private Pilot Licence Airships;

SPL: Sailplane Pilot Licence;

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TMG: Touring Motor Glider.

1.3 REFERENCES

Nr	Title
1	Règlement grand-ducal du 1 ^{er} août 2018 instituant la perception de taxes et de redevances relatives aux licences, qualifications et reconnaissance de licences du personnel de conduite d'aéronefs et du personnel de maintenance d'aéronefs
2	Commission Regulation (EU) No 1178/2011 of 3 November 2011 laying down technical requirements and administrative procedures related to civil aviation aircrew pursuant to Regulation (EC) No 216/2008 of the European Parliament and of the Council and its GM and AMC
3	Regulation (EU) 2018/1139 of the European Parliament and of the Council of 4 July 2018 on common rules in the field of civil aviation and establishing a European Union Aviation Safety Agency, and amending Regulations (EC) No 2111/2005, (EC) No 1008/2008, (EU) No 996/2010, (EU) No 376/2014 and Directives 2014/30/EU and 2014/53/EU of the European Parliament and of the Council, and repealing Regulations (EC) No 552/2004 and (EC) No 216/2008 of the European Parliament and of the Council and Council Regulation (EEC) No 3922/91
4	Règlement grand-ducal modifié du 13 janvier 1993 réglementant les licences et qualifications du personnel de conduite des aéronefs
5	Règlement grand-ducal du 4 juillet 1990 réglementant les licences et qualifications des parachutistes
6	Commission Regulation (EU) No 1321/2014 of 26 November 2014 on the continuing airworthiness of aircraft and aeronautical products, parts and appliances, and on the approval of organisations and personnel involved in these tasks
7	Document DAC-LIC 801-01 – Price list

1.4 DISTRIBUTION LIST

Name	Function	Signed Copy	Electronic Copy
Pierre JAEGER	Director of DAC		✓
Laurent KREMER	Quality and Compliance Manager		✓
Stéphane VALLANCE	Technical Director		✓
Fränk KRAUS	Deputy Director		✓
Claude WAGENER	Head of Legal Department		✓
Carole FLERES	Head of Licencing	✓	
Grégory DELBEKE	Head of OPS		✓
	DAC Website		✓


2 GENERAL

2.1 AERONAUTICAL EQUIPMENT

Any aircraft or other aeronautical equipment has to be provided by the candidate.

The costs resulting from the use of this aircraft or material are not covered by the fees or taxes paid for DAC Licencing services.

This equipment must meet all the technical and operational requirements of DAC or the competent authority responsible for its airworthiness. It is up to the applicant to ensure that the aircraft's insurance covers the requested activity, as well as the examiner in question.

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2.2 FEES FOR PRACTICAL EXAMINATIONS

Please note that the fees payable for practical examinations are not part of the Grand-Ducal Regulation of 1 August 2018 on taxes and fees.

All practical examination fees are payable by the candidate directly to the examiner.

DAC examiners are free to define the fees to be paid for their services; however, they are invited to set their prices in reference to the guidelines established by DAC (Document DAC-LIC 401-4).

2.3 REVALIDATION OF RATINGS AND LICENCES

2.3.1 *EASA Part-FCL licences*

DAC Luxembourg examiners may now obtain the authorisation to manually endorse the revalidation of ratings on Luxembourgish Part-FCL licences. This entails that revalidation taxes and fees only have to be paid if the licence has to be re-issued by the DAC Licencing Office, for example because the respective section on the reverse of the licence is full, or the physical state of the licence is bad.

In the latter case, it is the examiner's discretion to refuse the manual endorsement, and the respective tax and fee has to be paid to ALSA before the new licence can be issued.

2.3.2 *National ULM and parachutist licences*

For revalidations of ULM or parachutist licences, only the applicable fee has to be paid, unless the respective section of the licence is full, or the physical state of the licence is bad.

In the latter case, the agents of the DAC Licencing Office may insist on issuing a new licence, and the respective tax must be paid to ALSA before the new licence can be issued.

2.4 INITIAL ISSUES AND RENEWALS

Manual endorsement is not currently allowed for initial issues of licences, ratings or qualifications as well as for renewals of ratings or qualifications. In these cases, both the tax and the fee for the issue, or the re-issue of the licence have to be paid.

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3 RULES AGAINST OVERLAPPING

3.1 MODALITIES

Only one tax and one fee, and in any case, the highest, is payable for the simultaneous issuance, revalidation or renewal for the same holder of:

- a license and one or more ratings;
- several ratings.

Example 1:

For the simultaneous revalidation of a multi pilot type-rating and an IR (without manual endorsement), instead of having to pay the tax and fee for the revalidation twice, in accordance with the anti-overlapping provisions cited above, only one revalidation has to be paid.

Example 2:

If a pilot simultaneously requests the issue of an ATPL, and the issue of a multi pilot type-rating, instead of having to pay the tax and fee for the issue of the ATPL, as well as the tax and fee for the rating issue, in accordance with the anti-overlapping provisions cited above, only the ATPL tax/fee has to be paid (= the higher of the two amounts of this example).

3.2 EXCEPTIONS

This provision does not apply if several administrative acts have to be performed.

4 LEVYING OF TAXES AND FEES


4.1 PROCEDURES FOR LEVYING

(1) The amounts stipulated by the Grand-Ducal Regulation of 1 August 2018 must be paid to the account mentioned in Article 5 of this procedure before the provision of services or the issuance of the administrative act to which they relate.

Applications for examination sessions can be considered only if proof of payment covering the respective amount in accordance with document DAC-LIC 801-01 is attached.

(2) Failure to pay the applicable amount will impede the issuance of the license, rating or validation of the flight crew licence or aircraft maintenance licence solicited or of any approval laid down in this Grand Ducal regulation.

(3) The paid amounts are non-refundable in all cases where the administrative act was prepared or an application analysed, even if the provision of service or issuance of the administrative act did not take place.

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However, upon duly motivated request, the administration may decide on any possible reimbursement.

If the service did not take place for reasons not attributable to the administration, the actual costs are however charged and retained from the amount already paid by the candidate.

The amount paid for participation in theoretical examinations to obtain licenses or qualifications as stated in the Grand Ducal regulation of 1 August 2018 cited above may only be refunded if the application request is not accepted. The refund must be requested in writing.

(4) If the actual costs are charged, the fee according to the time spent is determined by applying a unit rate of 120€ per hour or fraction of time spent. Time spent consists of the time required for the execution of the mission, the time required for preparatory work, travel and the establishment of reports and other documents relating to that mission.

In case of fees calculated pursuant to this paragraph, an advance payment has to be made to ALSA in accordance with articles 20 and 21 of the Grand Ducal Regulation.

(5) Where the checks, inspections, training programs or examinations in accordance with this Grand Ducal regulation and needed for the issue of licenses, ratings and the validation of licenses of flight crew and maintenance staff for aircraft incur extraordinary expenses such as travel and work abroad, these charges can be incurred only if the applicant has previously signed a declaration to pay these costs. In all cases, these fees will be due upon engagement.

5 ACCOUNT TO BE USED FOR PAYMENT

Please note that currently, payment to ALSA is only possible through bank transfer. Please use the reference below for your payment:

IBAN:	LU77 0019 3655 1997 3000
Bic:	BCEELULL
Account holder:	ALSA S.A.
Address:	"Da Vinci" Building, 4, rue Lou Hemmer L-1748 Luxembourg

5.1 NOMENCLATURE TO BE USED FOR BANK TRANSFERS

For bank transfers, the administration asks you to please use document DAC-LIC 801-01 and to use the Article indicated in the first column for the transfer. If more items are requested, please mention all of them in the "communication" section of the bank transfer.

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Example:

- If one article is requested:

To revalidate a rating, for example a SEP(A) class rating, please mention the respective article, in this case the article “14(2)” in the “communication” section of the bank transfer of 126€.

- If several articles are requested:

For the issue of an airplane class rating and the revalidation of a helicopter type rating held by the same pilot, please mention the respective articles, in this case the articles “14(1)+15(2)” in the “communication” section of the bank transfer of 177+204=381€