

## Customer Information - January 2010

Dear Customer,

From 1 January 2010, new VAT rules apply in Denmark.

### What does it mean for you?

#### ***Danish companies***

This means that, for you to be able to receive supplies in accordance with the applicable charges regulations for Copenhagen Airports A/S (including Roskilde Airport) without Danish VAT, you need to apply at the Tax Administration (Tax Center Tønder) for status as: "International Airlines" .

#### ***Foreign companies***

This means that, for you to be able to receive supplies in accordance with the applicable charges regulations for Copenhagen Airports A/S (including Roskilde Airport) without Danish VAT, you have to sign the attached Customer Declaration for VAT purposes.

### What should you do?

#### ***Danish companies***

To be granted the above mentioned status, at least 55% of your flights from Copenhagen Airports (including Roskilde Airport) have to be international, and you have to fly with passengers or cargo for commercial purposes. Names of approved companies are published at the Tax website. It is solely Danish companies as shown in this list which can receive supplies without Danish VAT.

If you not yet have had time to apply for the special status, but are convinced that you are qualifying for approval, you can sign the Customer Declaration for VAT purposes and tick that you are "under ansøgning". If it later turns out that you are not complying with the conditions, we reserve the right to charge VAT on your invoices with retrospective effect.

#### ***Foreign companies***

Before you sign this Customer Declaration at least 55% of your flights from Copenhagen Airports (including Roskilde Airport) must be international and you shall fly with passengers or cargo for commercial purposes. In meeting these conditions you shall sign the customer declaration and return it to us. We will then store the declaration documents for the Danish authorities.

**The declaration must reach us no later than January 14, 2010 for your invoices from 1 January 2010 to be without VAT. If the customer declaration is received after that date then VAT-free invoices will first be effected from the next billing period.**

### If you have any questions?

Having any questions you are welcome to contact us

Accountant Amir Shah +45 32 31 22 76

Head of Corporate Accounting Per Bjornlund +45 40 71 17 01

or E-mail: [debitor@cph.dk](mailto:debitor@cph.dk)

Sincerely,

Copenhagen Airports A/S

Corporate Finance