

An introduction to OUR SERVICES



MARTYN FIDDLER

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Our services: Taxation

“The MFA team always go above and beyond...I really value the can-do attitude they bring when we work together.” - Jonathan Russell, Jaffa & Co

Our tax team is comprised of qualified chartered tax advisors with over 70 years combined experience.

Our knowledge and expertise allow us to navigate clients through the complex world of European and UK Value Added Tax (VAT) and customs duties

Our extensive list of tax services include:

- ✎ EU/UK VAT advice & compliance
- ✎ Formal indemnified tax opinions
- ✎ Ongoing support throughout the lifetime of the aircraft
- ✎ Clear practical advice on implementation
- ✎ Assistance with accessing & verifying advice in other jurisdictions
- ✎ Cross border transactions
- ✎ Access to a global network of relationships with other specialist tax advisors
- ✎ Special mission work

Contact our
dedicated
experts



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Our services: Aircraft ownership

“From direct experience, MF have a depth of skill that is hard to beat.” - Dave Edwards, Royal Aeronautical Society

Our ownership vehicles are bespoke to each client and their aircraft. They fulfil business needs, limit liability, help mitigate VAT on acquisition or importation, and aid tax efficient operation. Every solution complies with applicable VAT rules in respect of the aircraft.

Our aircraft ownership team work solely on aviation transactions and administration and have an unrivalled wealth of experience to assist our clients, their family offices and advisors.

We have strong relationships with leading financiers, legal firms, operators, manufacturers and aircraft registries internationally; this allows us to efficiently navigate transactions and coordinate multi-jurisdictional working.

We provide an extensive list of services to our clients, including:

- ✂ Bespoke corporate entities including Company, LLC, LP, Trusts, Foundations
- ✂ Corporate governance, directorship and administration
- ✂ Bookkeeping, accountancy and VAT services
- ✂ Transaction management, invoicing and payment control
- ✂ Aircraft registration and jurisdictional analysis
- ✂ Documentation and agreement review
- ✂ Special mission work

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Our services: EU/UK Import & Export

“We’ve been using MF’s import services for over 20 years...there is no alternative!”

- George Galanopoulos, Luxaviation

Our specialist customs team is renowned worldwide for its experience and innovation in the field of import, export and special customs procedures.

We boast decades of experience in this complex area and have processed several thousand aircraft clearances since incorporation.

Our reputation and industry knowledge mean that Martyn Fiddler is often engaged by both the selling and purchasing party in a transaction to correctly handle the various customs requirements of an individual aircraft.

With offices in the Netherlands, Ireland, Isle of Man and UK, plus business partners worldwide, Martyn Fiddler is well equipped to provide importation and customs solutions to clients based in the EU/UK and beyond.

Our various approvals and authorisations for Customs Special Procedures offer multiple solutions.

Our services include:

- ✎ Full import and temporary admission
- ✎ Customs warehouse, special procedures and broker solutions
- ✎ UK Air Passenger Duty Representation
- ✎ Export from UK and EU
- ✎ Special mission work

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Our services: FLY by Martyn Fiddler

“We’ve been using MF’s import services for over 20 years...there is no alternative!”

- George Galanopoulos, Luxaviation

Fly by Martyn Fiddler is a new, innovative 3-in-1 business aviation product – tax advice, company formation and VAT business plan – created to fast track business aviation deals. FLY is tailored to the evolving needs of private jet owners who require UK importation as part of their ownership strategy.

FLY by Martyn Fiddler combines our market leading services to ensure: clients understand their VAT position, a VAT registered corporate vehicle to own the aircraft is incorporated, and a business plan to support the VAT registration is prepared.

Martyn Fiddler will provide our services simultaneously to meet delivery timescales. A dedicated point of contact will ensure seamless communications throughout the service and clients will have on hand access to our industry tax, and customs experts.

The benefits of FLY:

- ✎ A combined 3 in 1 service: tax, company formation and VAT business plan.
- ✎ A dedicated single point of contact and on hand use of our industry experts.
- ✎ Fast tracked, easy to read tax advice.
- ✎ Timescales which meet your aircraft delivery schedule.
- ✎ Exceptional value at a fixed price.
- ✎ Risk reduced for all parties by having all services under one roof.

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Our services: The European Standard Model

“MF are reliable and responsive to work with and they have done great work in developing new solutions to client issues.” - John Schmidt, Aero Law Group

We have combined our UK and EU services to provide a full European import solution for aircraft owners. This model provides peace of mind and saves the client both time and expense.

This exclusive service analyses a client's aviation circumstances in both the UK and the EU and formally sets out the tax compliance required. Martyn Fiddler will then put the tax advice into practice to ensure complete tax and customs compliance in each territory.

We can also provide advice on any Swiss matters should the client require this.

A three step approach to VAT in Europe

Step 1:
Tax analysis



Step 2:
Compliance



Step 3:
Ongoing
monitoring

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Our services: The MF Deal Centre

“Jetcraft have used MF services for years...it has always been top of class.” - Sean O’Leary, Jetcraft

The MF Deal Centre facilitates business aircraft transactions by combining a tax suspended business airport location with an indemnified tax opinion at a fixed price and a guaranteed 72hr turnaround time.

The service was created to provide business aviation buyers, sellers and brokers with a low-risk environment for faster business aircraft transactions.

The MF Deal Centre will provide a single, one stop tax secure solution to inspect, buy and sell aircraft. The first MF Deal Centre is located at Biggin Hill Airport- one of the UK’s preeminent business airports. Aircraft owners and transaction specialists will have all maintenance and ancillary facilities on hand to enable the sales process to be hassle free.

The top 5 benefits of the MF Deal Centre:

- ✋ Delivers a fixed price & a guaranteed turnaround time for business aircraft transactions.
- ✋ De-risks any tax exposures for buyers & sellers as it covers the correct customs and tax regime.
- ✋ Utilises the Martyn Fiddler Customs Warehouse facility to ensure any aircraft are compliant with applicable customs regimes
- ✋ Combines Customs Warehouse & Tax Advice to deliver a single resource to close transactions outside the scope of UK & EU VAT, duty & other taxes
- ✋ Provides indemnified tax advice that both seller & buyer can rely on for ensuring both parties have complete mitigation of tax risks.

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Our services: Special Missions

“With MF there is always a solution to be found, whatever the circumstances.”

- Aoife O’Sullivan, The Air Law Firm

Owing to our unique understanding of regulatory and customs practices across Europe, we have been trusted by clients in the most unique and challenging circumstances. Our diverse ‘tool bag’ of services and solutions allow us to help where no one else can.

Martyn Fiddler have been at the forefront of advising government, regulatory bodies and trade associations. We sit on the NBAA tax committee, the boards of the BBGA, IBGAA and EBAA legal committee, and are active participants at government level advising on business aviation tax matters in the UK and European Commission.

Special Mission experience includes:

- ✋ Supporting and advising on legislative changes
- ✋ Working with governments and royal families
- ✋ Assisting defence and civil department operations
- ✋ Advising helicopter emergency medical services (HEMS) missions
- ✋ Supporting financiers in insolvency and warehousing situations
- ✋ Aircraft repossession and recovery support
- ✋ Airline and commercial aviation fleet consultancy

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Our services: Asset Management & Trusts

Our clients trust us with their corporate and private family assets. We apply the highest level of administration and dedication throughout a clients portfolio; from commercial property and business aircraft to yachts, car collections and artwork.

To ensure complete client continuity, we have a dedicated administrator work with a client during their time with Martyn Fiddler. We have found this creates stronger relationships and trust, and transactions run smoother as specific asset and corporate details are not missed. We also want to safeguard our administrators work-life balance and therefore we operate a 'buddy system' to ensure there is always one other individual within Martyn Fiddler with an in depth knowledge of a client and their assets.

Our extensive list of services to our clients include:

- ✦ Bespoke corporate entities including Company, LLC, LP, Trusts, Foundations
- ✦ Corporate governance, directorship and administration
- ✦ Bookkeeping, accountancy and VAT services
- ✦ Invoicing and payment control
- ✦ Jurisdictional analysis
- ✦ Transaction management
- ✦ Documentation and agreement review
- ✦ Special mission work

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Our culture is who we are

In 1984, we started as a typical corporate service provider assisting clients with their tax structuring and ownership needs. However, early on, there was a demand for supporting business aircraft owners and operators across Europe. Aircraft which are used as part of a business may have the right to reclaim or otherwise reduce their liability to tax and customs. Supporting aircraft owners and operators to understand how to navigate these rules was our first foray into aviation taxes. And very quickly, we shifted our focus to specializing in VAT, customs and ownership for business aircraft. For four decades, we have been doing exactly that.

Today, our clients are international corporates and high-net-worth individuals with business aircraft fleets which continually cross-borders and navigate tax issues. Our clients include NYSE and LSE listed corporations, entrepreneurs, and private businesses with international aviation needs.

Every day, we consider and prepare tax and customs advice for business aircraft owners and operators, and routinely advise on aircraft ownership, structuring, and aircraft registration. We also provide a home to our clients who entrust their aircraft with us through our corporate service provision in the UK, Ireland and Isle of Man.

As the complexity of tax structuring across Europe has increased with the departure of the UK from the European Union, many tax preparers in the US, EU and further afield now outsource their business aircraft tax advice and other cross-border customs matters to us.

At Martyn Fiddler we believe:

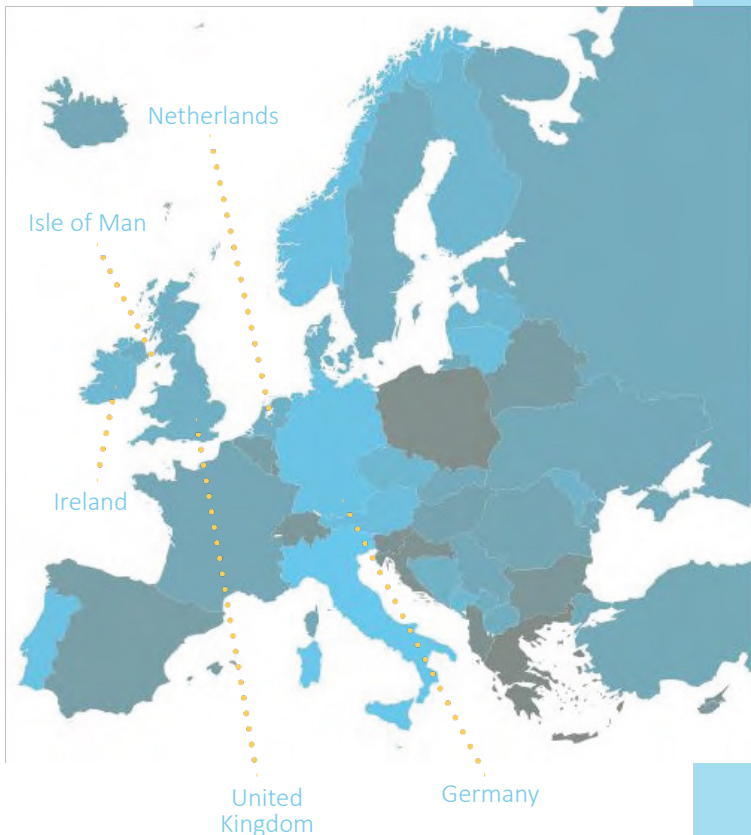
“building trust creates loyalty, being creative drives innovation, working hard & having fun brings growth & success”.

Mark Byrne, Director of Martyn Fiddler Limited

Our business is all about relationships: with clients, partners, employees, suppliers and our community. This vision and our company values form the basis of everything we do.



“Trusted to
deliver service”



Our value to you

Unrivalled: We are specialists in aviation tax, import/export, and corporate ownership. Located in Ireland, Isle of Man, United Kingdom and the Netherlands, we have almost 40 years' experience assisting clients with their business aircraft. Our unrivalled in-house capabilities allow us to access relevant information and knowledge speedily, enabling us to identify solutions and provide comprehensive advice where no one else can.

More than a Corporate Service Provider: Our team are involved in nearly every aspect of aircraft import, ownership, export, customs, maintenance processing, tax advice and aircraft associated duties. We have an unrivalled wealth of experience to assist our clients, their family offices and advisors.

Experience and education: We believe each of our clients is unique. We deliver a personalised service for every client with a named relationship manager. We ensure each of our team members is kept up-to-date with the latest aviation developments and is provided with regular training from our in-house tax and customs teams: this allows early identification and mitigation of any potential issues.

Industry leader and influencer: Our leadership team not only present at and write for the most prestigious aircraft associations world-wide, they also are valued influencer's. We sit on the NBAA tax committee, the boards of the BBGA, IBGAA and EBAA legal committee, and are active participants at government level advising on business aviation tax matters in the UK and European Commission.

Privately owned: We do not have external shareholders and therefore can focus on building long term relationships with clients and industry colleagues. We believe in creating a working environment that our team wants to be a part of resulting in low staff turnover and high client value.

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