

**Annex I - Information
about applicable Duties, Taxes
as well as Airport Fees
Airport Fuel Supply Llc. - Budapest (BUD), Hungary**

| <i>Excise Tax</i> | | |
|-------------------|--------------------|-----------------------|
| Product | HUF / litre | Effective Date |
| Jet A-1 | 152,55* | from 1 January 2024 |
| Jet A-1 | 157,55** | from 1 January 2024 |

*if the world market price of crude oil (section 3 of article 110 of Act LXVIII of 2016) is higher than 50 USD / barrel, the average price calculated on the basis of the market price is determined by the Hungarian National Tax and Customs Authority every three month, and AFS is authorized to charge to its partners the excise duty published by the Authority.

**if the world market price of crude oil (section 3 of article 110 of Act LXVIII of 2016) is not higher than 50 USD / barrel, the average price calculated on the basis of the market price is determined by the Hungarian National Tax and Customs Authority every three month, and AFS is authorized to charge to its partners the excise duty published by the Authority.

| VAT | | |
|----------------|-------------------|-----------------------|
| Product | Percentage | Effective Date |
| All products* | 27 % | 1 January 2012 |

* VAT is calculated on the total amount of each refuelling, including all fees and duties.

For general information on taxation rules please visit our homepage (www.ruk.hu)

under General Information / Fees & Duties.

Excise Tax and VAT might be changed from time to time in line with the changes of the Hungarian legislation. Excise Tax and VAT is only applicable for non-commercial international- and domestic flights.

| <i>Airport Infrastructure Fee*</i> | | |
|------------------------------------|----------------|----------------------|
| Product | USC/USG | Effectiveness |
| Jet A-1 | 3,80 | Until further notice |

* Mediated service

From 1st May 2015 in accordance with the legally binding approval of the Hungarian Civil Aviation Authority and published in the Aerodrome Manual of Budapest Airport Zrt.

https://www.bud.hu/en/airport_rules

| Stockpiling Fee* | | |
|-------------------------|-------------------|-----------------------|
| Product | HUF/ litre | Effective date |
| Jet A-1 | 2,475 | 1 January 2024 |

* The fee payable is 2 475 HUF per 1 000 litre on 15°C degree. The fee is defined by the Hungarian Hydrocarbon Stockpiling Association and, if amended from time to time, communicated by AFS in accordance. Fees are announced by the Hungarian Hydrocarbon Stockpiling Association on the following webpage: www.husa.hu

| De-fueling Fee* | |
|------------------------|-----------------|
| Product | USD / MT |
| Jet A-1 | 80,00 |

* Upon Buyer's request

in accordance with the local Hungarian regulations.

| Small Uplift Fee | | |
|---|---------------------|-----------------------|
| For all uplifts below 1 000 litres | USD / Uplift | Effective Date |
| | 35,00 | 1 January 2023 |

| Zero Fueling Fee | | |
|-------------------------|------------------------|-----------------------|
| Zero refueling | USD / operation | Effective Date |
| | 60,00 | 1 January 2023 |

| Hard-copy invoice issuance fee* | |
|--|-----------------------------|
| USD / Issuance | Effective Date |
| 5,00 (+VAT if applicable) | 1 st August 2014 |

*Please find further information about e-invoicing

on our homepage (www.ruk.hu)

under General Information / E-invoicing

Notes

The sale of aviation fuel shall be exempted from VAT in case the operator of the flight is participating exclusively or mostly in international commercial air traffic (the operator is examined).

Excise tax is payable if the aviation fuel will be used for private air transport activity (such as: private flights, sport air transport activity, private company flights).

Criteria of non-private Flights:

Authorities consider the flights of regular scheduled airlines as well as charter flights with a flight number automatically as commercial (non-private)

According to the non-binding information letter of the National Tax and Customs Authority on certifying the commercial purpose of any other flight, the flight operator must present the following original and valid documents to the Customs Officer on duty **prior to the refuelling**. Documents required for the certification process:

- a) Air Operator Certificate (AOC) or an equivalent certificate from the registering aviation authority (certified copy of AOC is also accepted)
- b) A commercial document certifying the commercial arrangement between the Air Operator and its customer(s) (e.g. commercial agreement, invoice, waybill, etc.)

The National Tax and Customs Authority is located in the building of the General Aviation Terminal.

Once the Customs Officer reviewed and accepted the presented documents a Tax-free Certificate will be issued by the National Tax and Customs Authority, one copy of which must be handed over by the crew to the refuelling staff.

Any flight which cannot present any of the above documents **prior to the refuelling** and hence is denied the Tax-free Certificate will be regarded as a non-commercial flight and will have to pay Excise tax and VAT.

Special exemption certificate can be granted for military flights by the Ministry of Defense, for further information please visit the following link of the Tax Authority:

http://en.nav.gov.hu/taxation/for_diplomats