



Spotlight on Gibraltar: Aviation Structures



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Tailored Solutions for Aviation Success

Aviation services to charter and private aircraft operators including fleet and crew management as well as financial services have been a core activity for Fidux over the last 3 decades.

Whether asset and wealth protection through proper segregation of asset holding and operating levels, financial and operational optimisation through tailormade leasing strategies or the sourcing of transactional counterparties, Fidux has responded to client requirements with the highest standard of administrative, operational and financial support.

Our Gibraltar location stands out as a favourable choice being renowned for its robust legal framework based on English common law principles; regulatory environment; tax efficiency; and political stability.

Gibraltar: A Strategic Location

Streamlined set up

- 1) A limited company in Gibraltar is established to acquire and manage the aircraft.
- 2) In the case of a fleet of aircraft, an additional limited company may be set up to operate as leasing entity with a view to separating asset holding from operational levels.

! The Company is responsible for all aspects of their business's arrangements including insurance, accounts preparation, invoicing and debt collection, book-keeping, lease and administration agreements, maintenance schedules and even cash pooling arrangements.

💡 By delegating these responsibilities, clients can enjoy a streamlined and cost-effective approach to aircraft ownership and management requiring minimal input from the client, who can rely on Fidux' expertise to handle day-to-day operations, compliance requirements, and reporting obligations.

3) The shares of the aircraft holding company will customarily be settled into a trust with the Trustee having an overall obligation to act in the best interests of the beneficiaries and to manage the trust property in such a way as to safeguard the assets.

Asset Protection

The structure provides a distinct separation between the ownership of the aircraft and the liabilities associated with its operation. Asset protection and risk segregation are key considerations as this separation ringfences the aircraft in case of an incident affecting it and/or other assets in the fleet.

Tax Efficiency

- Foreign income such as income derived from the leasing of aircraft outside Gibraltar is not taxed in Gibraltar.
- Additionally, there's no capital gains tax and no VAT on most goods and services, making it an attractive environment for aviation operations.

Partnering for Success

In summary, Fidux' comprehensive aviation solutions, anchored in Gibraltar's advantageous legal and fiscal environment, provide clients with a compelling blend of legal robustness, operational efficiency and regulatory compliance.

With Fidux' extensive experience in facilitating financing and leasing arrangements, clients can navigate the complexities of aviation ownership with confidence, unlocking new possibilities for growth and success.

For further information on how Fidux can tailor a solution to meet your aviation needs, please contact us.

About Fidux

We've spent more than three decades managing and protecting our clients' assets. We do it with a multidisciplinary, multilingual team of top experts, based across Europe. Our approach is proactive, professional and efficient as well as steadfast and dependable. We create funds and investment structures, build portfolios, start businesses – whatever helps you achieve your financial goals, we have the expertise and network of trusted partners to get you there.

For further information on this and other [Services](#), please contact:



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