

Q&A | Aircraft Transaction Register Survey: (SI No.582 of 2020) - Reporting requirement for certain Aviation Leasing Firms

S.I. No. 582 of 2020 - Statistics (Aircraft Transaction Register (ATR) Survey) Order 2020

The Order places a requirement on certain companies and individuals if contacted by the Central Statistics Office of Ireland (CSO) to complete a monthly survey providing specific information relating to aircraft transactions to the CSO.

The Order was made pursuant to Commission Regulation (EC) No. 1982/2004 (as amended) (relating to the trading of goods between Member States) and Commission Regulation (EU) No. 113/2010 (as amended) (relating to external trade with non-member countries, as regards trade coverage, definition of the data, compilation of statistics on trade by business characteristics and by invoicing currency, and specific goods or movements) (the Regulations).

Q. What is the purpose of the survey?

A. In summary, its purpose is to allow for Ireland to comply with certain obligations under European Union (EU) law and the requirement to provide Eurostat, the statistical office of the EU, with aircraft transaction statistics for the purpose of compiling EU statistics relating to the trading of aircraft between member states and between member states and non-member states of the EU.

The information obtained via the online questionnaire will be compiled by the CSO and the resulting aggregate data will be passed to Eurostat.

All EU Member States are required to compile aircraft transaction statistics and provide the resulting data to Eurostat in accordance with the Regulations.

The CSO is required to ensure that statistics are provided to Eurostat in aggregate form and in such a way that it is not possible to identify the transacting companies.

Q. When does the Order take effect?

A. The Order was signed into Irish law on 2 December 2020 and the Reporting Period commenced from January 2021.

Q. To whom does it apply?

A. The Order applies to body corporates (whether a consolidated group of companies or a sole company), unincorporated body of persons in addition to individuals (each an **Enterprise**) who engage in (or persons acting on behalf of such Enterprise) the leasing, purchase or sale of aeroplanes and other powered aircraft (excluding helicopters) of an unladen weight exceeding 2,000 kg within the previous two years.

Q. What is the requirement?

A. To complete the ATR survey [questionnaire](#) online once a month from January 2021 until 31 December 2024 (the Reporting Period) in respect of the previous month by providing the following information:

- a. the number of aircraft purchased by the Enterprise in that month (and recorded as a fixed asset on the Enterprise's balance sheet)
- b. the number of aircraft sold or disposed of by the Enterprise in that month (and removed from the Enterprise's balance sheet)
- c. the value of the aircraft purchased in that month by the Enterprise (being the total amount (in Euro or US dollars) that is invoiced for the aircraft – transport and insurance costs excluded)
- d. the value of the aircraft sold in the month by the Enterprise (being the total amount (in Euro or US Dollars) that is invoiced for the sale or purchase of the aircraft- transport and insurance costs excluded)
- e. the registered office address of the Enterprise
- f. the business, trading or other name or names by which the Enterprise is known
- g. the description of the business engaged in by the Enterprise, and
- h. the time taken by the person concerned to complete the questionnaire listing out the above information

Q. Are there any exemptions?

A. Information regarding existing aircraft orders, agreements to acquire aircraft or managed aircraft are not required to be reported.

Information on acquisitions or disposals of aircraft engines, engine parts or helicopters is not required to be reported.

Q. Who will regulate the Order?

A. The Order will be regulated by the CSO.

Q. What are the implications for a breach of the Order?

A. A person guilty of an offence under the Statistics Act 1993 is liable on summary conviction to a fine not exceeding €5,000, or on conviction on indictment, to a fine not exceeding €30,000.

Q. What should I do now?

A. No immediate action is required and the survey will be conducted on a "recruitment" basis by the CSO during the Reporting Period.

The CSO will contact Enterprises who they intend to survey. If you are contacted by the CSO in relation to the ATR survey then you will be required under Irish law to complete the questionnaire.

A CSO reference number is required to submit the questionnaire. This unique number will be communicated to Enterprises once contacted by the CSO.

If you have any queries or require any further information please contact any member of the [A&L Goodbody Aviation & Transport Finance team](#).

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