SET STANDARD

EASA · CURRENT TO OCTOBER 2026

PRIVATE & CORPORATE AVIATION · REGULATORY HANDBOOK

PRIVATE AIRCRAFT OPERATIONS

The NCO, NCC & International Registry Handbook

A practical guide to the EASA rules for private and corporate aircraft in Europe — with a due-diligence introduction to international registries.

NCO · NCC · CAT 01 Which regime applies to your flight	**AIRCRAFT** 02 PC-12 · TBM · King Air Phenom · Citation · PC-24	**PILOTS** 03 Licences, ratings and single-pilot operations
REGISTERS 04 EC · M · VP-B VP-C · N · G	**OWNERSHIP** 05 Companies, managers, leases and AOCs	**TAX & INSURANCE** 06 Customs, VAT questions and EU insurance minimums

12 WORKED CASES · 10 CHECKLISTS · OFFICIAL SOURCES CITED



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ELEVATE YOUR STANDARD

Contents

QR **Quick reference** 4
Regime · pilot requirements · NCC set-up · foreign-registered aircraft

00 **Regulatory architecture** 8
The four layers of rules and the two questions that decide the regime

01 **Regulatory Foundations** 11
Which State and which rule governs each element of my flight?

02 **NCO, NCC, CAT and SPO** 17
Which operating regime applies to this specific operation?

03 **Aircraft Classification** 24
Is my aircraft complex, and what follows from its certification?

04 **Licences and Qualifications** 32
Exactly which licence, rating and experience does the pilot need?

05 **Organisation and Operational Compliance** 40
What must an NCC operator declare, write, keep and monitor?

06 **Conducting Private Operations** 45
How is a compliant flight planned and flown, single- or two-pilot?

07 **Registers and International Registries** 49
EC, M, VP-B/VQ-B, VP-C, N, G — what each one means in practice

08 **Ownership and Operation** 56
Who is the operator when there is a company, a manager, a lease?

09 **Tax, Customs and Insurance** 60
Which questions need local legal and tax advice, and why

10 **Operational Cases and Tools** 64
Twelve fully worked cases with checklists

A **Annexes** 77
A key numbers · B aircraft profile · C pilot matrix · D registry profiles · E checklists · F periodic compliance · G glossary · H change log · I sources relied upon

QR
Quick reference

Four one-page aids for daily use — each points to the chapter that explains it; none replaces the full analysis or the consolidated legal text

QR 1 — Which operating regime applies?

Step	Test	If YES	If NO	See
1	Is the flight a **commercial operation** — remuneration or other valuable consideration, and either available to the public or performed under a contract with a customer who has no control over the operator (Art. 2(1d) Reg. 965/2012)?	Go to step 2	Go to step 3	Ch. 02 §2.4
2	Does it carry passengers, cargo or mail?	**CAT** — AOC required	**Commercial SPO** — declaration; authorisation if high-risk	Ch. 02 §2.4.7
3	Is it a specialised operation (aerial work) rather than transport?	Non-complex aircraft: Part-NCO special rules · CMPA: **Part-SPO**	Go to step 4	Ch. 02 §2.4.7
4	Is the aircraft a **complex motor-powered aircraft** (aeroplane > 5 700 kg, or > 19 passenger seats, or minimum crew of 2 pilots, or turbojet, or more than one turboprop)?	Go to step 5	**NCO** — no declaration	Ch. 03 §3.4
5	Turboprop aeroplane, MCTOM ≤ 5 700 kg, purely non-commercial (Art. 6(8))?	**NCO** — mandatory; Part-ORO does not apply	**NCC** — declaration under ORO.DEC.100	Ch. 02 §2.4.8

Exceptions to keep in mind

- The Art. 6(4a) derogations (cost-sharing by up to six private individuals, competition and display flights, certain club flights) are written for *other-than-complex* aircraft only; this book does not extend them to Art. 6(8) aircraft.
- Art. 6(8) relieves the *operation* only: the aircraft remains a CMPA for continuing airworthiness (CAMO contract required).
- Paying a pilot does not by itself make a flight commercial; the test is the relationship between operator and customer (Ch. 02 §2.4.1).

Step	Action	Why
9	Check national registration obligations (e.g. RD 1029/2025)	A foreign register may be incompatible with residence-based duties
10	Obtain formal acceptance from the registry, in writing, before committing	Only the registry can confirm eligibility

7.6 Not a tax label

This book does not call these registers tax havens and makes no claim that a foreign registration confers a tax advantage. Registry choice involves aviation oversight, acceptance of licences and maintenance, operational freedom, financing and mortgage registration, confidentiality and, separately, tax and customs — the latter governed by the owner's and operator's residence and the place of use, not by the tail letters (→ Ch. 09).

7.7 Exceptions and edge cases

- **EU Member State registers** are not third-country registers: an aircraft on another Member State's register based in Spain stays inside the EU system (RD 1029/2025, Art. 3.2(a)).
- **Third-country registers and Spanish residents.** An aircraft on a register outside the EU and outside the EASA system, operated by a person resident or principally active in Spain, must be registered in Spain unless it is used in Spain for no more than six continuous months in twelve, or is used only non-commercially and is not habitually operated in Spain (RD 1029/2025, Art. 3). Where the 'habitual operation' test decides, ask AESA.
- **Commercial use of a privately registered aircraft** requires both a registration category that allows it and EU commercial authorisation (AOC for CAT); neither can be presumed.
- **Art. 83 bis agreements** can transfer State-of-Registry functions to the State of the Operator; whether one is available, and what it covers, is a matter for the two States concerned.

7.8 Common errors

1. 'Offshore register = no EASA.' Wrong for an EU-based operator.
2. Assuming a trust makes the beneficiary the FAA registrant — the trustee is.
3. Forgetting that the State of Registry may require its own licence or validation in addition to Part-FCL.
4. Treating published commentary about a register's eligibility thresholds as a registration decision.
5. Choosing a register for confidentiality without checking customs consequences of basing in the EU.

Case 6 — Citation CJ3 on the Isle of Man register

OWNER	OPERATOR	REGISTER	BASE	USE	AIRCRAFT
Isle of Man company owned by a Madrid resident	To be determined (see C)	M (Isle of Man)	Madrid	Owner's private and business travel	Cessna 525B

A. FACTS ESTABLISHED BY THE SCENARIO

A Madrid resident owns, through an Isle of Man company, a Citation CJ3 (Cessna 525B) proposed for the Isle of Man register and based in Madrid, for the owner's private and business travel.

B. CONFIRMED APPLICABLE RULES

- CJ3: turbojet, MCTOM 6 291 kg (EASA TCDS) — a complex motor-powered aircraft.
- If the operator is established in the EU, Part-NCC applies, with a declaration (ORO.DEC.100) to the competent authority of its principal place of business (ORO.GEN.105).
- RD 1029/2025 Art. 3.1 is engaged if the operator is resident or principally active in Spain; the Isle of Man is neither an EU State nor an EASA participant, so only the use-based exceptions of Art. 3.2 remain.
- Pilots: Part-FCL licence with the C525 type rating and ME IR(A); CPL(A) or ATPL(A) and Class 1 if paid (FCL.205.A); State-of-Registry validation.
- Insurance: MTOM category 6 000–12 000 kg — 18 million SDR (Reg. 785/2004 Art. 7).
- Temporary admission with total relief is designed for users established outside the EU (Del. Reg. 2015/2446 Art. 212).

C. FACTS STILL REQUIRING INVESTIGATION

- Who exercises operational control: the Isle of Man company, the owner personally, or a manager?
- Where the operator has its principal place of business.
- Whether the aircraft will be in Spain for more than six continuous months in twelve.

D. AUTHORITY DECISIONS REQUIRED

- Isle of Man Aircraft Registry: eligibility of this aircraft and owner, and permitted corporate use.
- AESA: whether the Art. 3.2 exception can apply to a Madrid-based aircraft ('habitually operated').

E. ACTIONS THAT CAN BE TAKEN NOW

- Document who the operator is.
- Prepare the NCC declaration, management system and CAMO arrangement.
- Obtain customs and VAT advice.

F. NOT TO BE UNDERTAKEN UNTIL CONFIRMED

- Registering on the M register before the registry confirms eligibility.
- Basing the aircraft in Spain before the registration question is answered.
- Any flight for hire or reward.

G. CONDITIONAL CONCLUSION

The operating concept may be assessed under the conditions above; no conclusion on registration eligibility or on the Spanish registration duty is made without the registry's and AESA's determinations. EU operating rules apply in any case to an EU-based operator.

H. PRACTICAL CHECKLIST

- CHK-04 NCC start-up
- CHK-07 Foreign registry compliance
- CHK-09 Customs and insurance review

I. SOURCES

EASA TCDS IM.A.078 (C525B); BOE RD 1029/2025 (Art. 3); Reg. 965/2012 (ORO.DEC.100, ORO.GEN.105); Del. Reg. 2015/2446; Reg. 785/2004.