

Accident and Incident Reports
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Type: Boeing 737 SJE
Location: Wellington
Operation: n/a **Injuries:** Nil
Date: 26 Jan 2009 **POB:** 0
Report: During unloading, one of the ground handling vehicles struck the forward right lower side of the fuselage, resulting in a large gash in the aircraft's skin.

Type: Auster BQL
Location: Omaka
Operation: Private Other **Injuries:** Nil
Date: 20 Mar 2009 **POB:** 1
Report: Aircraft aborted takeoff due to engine running rough and losing power. Insufficient runway left to pull up. Aircraft hit the fence at the end of the runway.

Type: Schleicher AS-K-13 GKA
Location: Waipukurau
Operation: Training Dual **Injuries:** 2
Date: 26 Jan 2008 **POB:** 2
Report: The glider was on a training flight and hit power lines on approach, cartwheeling into the ground. The two occupants escaped with minor injuries. The power lines started a fire that burnt the glider and a nearby car.

Type: Cessna 172RG TAH
Location: Omaka
Operation: Training Solo **Injuries:** Nil
Date: 27 Jan 2009 **POB:** 1
Report: The pilot reported that he inadvertently landed the aircraft with wheels up. The gear was selected down. Aircraft suffered minor damage.

Type: Aero Vodochody SSS
Location: North Shore
Operation: Test **Injuries:** Nil
Date: 1 Feb 2009 **POB:** 1
Report: Aircraft departed runway during a high speed run and collapsed the nose gear after passing through a fence, crossing a public road and coming to rest on a private driveway.

Type: Robinson R22 Beta HWJ
Location: Wanaka
Operation: Private Other **Injuries:** Nil
Date: 13 Feb 2009 **POB:** 1
Report: It was reported that a load on the seat next to the pilot shifted, obstructing the cyclic. The pilot was unable to land properly and the helicopter rolled over on landing.

Type: Piper PA-28 FRL
Location: Raglan
Operation: Private Other **Injuries:** Nil
Date: 22 Mar 2009 **POB:** 3
Report: Pilot had chosen to abort takeoff but failed to stop before going through a fence at the end of the runway.

Type: Schweizer 269C HVX
Location: Thames
Operation: Private Other **Injuries:** 1
Date: 24 Jan 2009 **POB:** 2
Report: The helicopter collided with the ground while low flying.

Type: ICP Savannah HJMD
Location: Taieri
Operation: Private **Injuries:** Nil
Date: 7 Feb 2009 **POB:** 1
Report: RCCNZ reported that the pilot overshot the runway after landing with a slight tail wind, hitting a boundary fence.

Type: North American Harvard MJN
Location: Masterton
Operation: Private Other **Injuries:** Nil
Date: 18 Jan 2009 **POB:** 1
Report: The aircraft ground looped after landing at Masterton and damaged its wing tip, aileron hinge and OLEO leg.

Type: Piper PA-28 EBW
Location: Kaitorete Spit
Operation: Training Dual **Injuries:** 1
Date: 29 Jan 2009 **POB:** 2
Report: The aircraft was carrying out a training exercise and struck a wire causing it to hit the ground and a fire resulted.

Insurance Claims and GST

There is often confusion when it comes to claims settlements relating to the application of GST. Bill Beard from Avsure explains as follows:

WHEN considering how GST is applied to insurance claims, we need to look at the two scenarios of total loss or repair claims.

Total Loss Claims

In the case of Total Loss, Constructive or Arranged Total Loss including cash settlements in lieu of repairs, such settlements involve a direct supply between the offshore Insurer and the Insured policy holder and as such are considered an off-shore financial transaction on which GST is not payable.

In arriving at the hull agreed value therefore, a non-GST registered policy holder should include the GST content in the agreed value as this will be the amount needed to replace the aircraft in case of Total Loss. GST registered policy holders need to ensure their hull agreed value excludes the GST content which would have already been claimed back from IRD.

Sometimes Total Loss settlements have been incorrectly interpreted as "sales proceeds". This is not the case and you need to make sure your accountant doesn't pay back any GST content to the IRD on receipt of off-shore cash settlements for aircraft hull claims.

Repair Claims

New Zealand repairers are liable to charge GST on repairs undertaken in New Zealand for NZ resident insured persons/policy holders.

The off-shore Insurers are not GST registered in NZ and therefore in the case of the claim settlement of a GST registered insured entity, the off-shore Insurer will only pay the net repair costs (less GST) and less the applicable deductible under the policy. The policy holder will be responsible to the repairer for payment of the deductible and the GST content which will be recoverable as part of their next GST return.

In the case of a non-registered GST policy holder, the GST content of the repair bill is included in the claim and paid by the off-shore underwriter less the deductible and the non-GST registered policy holder will only need to pay the hull deductible directly to the repairer.



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