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*Proposed Counsel for the Debtors
and Debtors-in-Possession*

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:	)	
	)	Chapter 11
	)	
AIR BALTIC CORPORATION AS, <i>et al.</i> , ¹	)	Case No. 26-12188 [(●)]
	)	
Debtors.	)	(Joint Administration Requested)
	)	

**DEBTORS' MOTION
FOR ENTRY OF INTERIM AND
FINAL ORDERS (I) AUTHORIZING THE DEBTORS
TO PAY CERTAIN TAXES AND FEES AND (II) GRANTING RELATED RELIEF**

The above-captioned debtors and debtors-in-possession (collectively, the "Debtors" or "airBaltic") respectfully state as follows in support of this motion (the "Motion"): ²

Relief Requested

1. The Debtors seek entry of interim and final orders, substantially in the forms attached hereto as **Exhibit A** and **Exhibit B**, (respectively, the "Interim Order" and

¹ The Debtors in these Chapter 11 Cases are: Air Baltic Corporation AS, Air Baltic Training, SIA, and Baltijas Kravu Centrs SIA. The Debtors' service address is Tehnikas Street 3, Lidosta "Rīga", Mārupe Parish, Mārupe District, LV-1053, Latvia.

² Further information regarding the Debtors' businesses, capital structure, the circumstances leading to the commencement of these Chapter 11 Cases, and the facts and circumstances supporting the relief requested in this Motion is set forth in the *Declaration of Vitolds Jakovlevs in Support of the Debtors' Chapter 11 Petitions and First Day Pleadings* (the "First Day Declaration"), which is being filed contemporaneously herewith and is incorporated by reference herein. Capitalized terms used but not defined herein shall have the meanings ascribed to them in the First Day Declaration.

the “Final Order”) (i) authorizing, but not directing, the Debtors to continue paying all Taxes and Fees (as defined herein) in the ordinary course, including those that accrued but were unpaid as of the Petition Date; and (ii) granting related relief. In addition, the Debtors request that this Court schedule a final hearing (the “Final Hearing”) within approximately twenty-five days from the date hereof to consider approval of the Motion on a final basis.

2. The bases for the relief requested herein are sections 105(a), 363, 507(a)(8), and 541 of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (as amended, the “Bankruptcy Code”) and Rules 6003 and 6004 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”).

Jurisdiction and Venue

3. The United States Bankruptcy Court for the Southern District of New York (the “Court”) has jurisdiction to consider this Motion pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference from the United States District Court for the Southern District of New York*, dated January 31, 2012. This matter is a core proceeding pursuant to 28 U.S.C. § 157(b)(2). Venue is proper in this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

4. The Debtors confirm their consent to the entry of a final order by the Court in connection with the Motion in the event that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

Background

5. airBaltic is the flagship airline of Latvia and the leading airline in the Baltic states. Operating as a “hybrid carrier,” airBaltic employs a low-cost carrier structure, which focuses on offering traditional airline services such as business class and full-course meals while minimizing costs to offer low ticket prices through measures such as a single aircraft-family fleet, ticketless

services, and direct online sales. With a fleet of fifty-four Airbus A220-300 aircraft and approximately 3,000 employees of more than thirty nationalities, airBaltic serves approximately seventy destinations across forty countries, primarily focused on routes across Europe and beyond. airBaltic has received numerous international awards recognizing its safety, service quality, innovation, and sustainability. airBaltic's reported total revenue for the period ending December 31, 2025, was approximately €779 million (\$904 million).³ As of the date hereof, the Debtors have approximately \$583 million in funded debt and finance lease liabilities.

6. On September 14, 2026 (the "Petition Date"), each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code with this Court. The Debtors continue to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

7. Concurrently with the filing of this Motion, the Debtors filed a motion requesting joint administration of these cases (the "Chapter 11 Cases") pursuant to Bankruptcy Rule 1015(b). No request for the appointment of a trustee or examiner has been made in these Chapter 11 Cases, and no official committees have been appointed or designated.

Taxes and Fees

8. In the ordinary course of business, the Debtors collect, incur, and pay various taxes fees, and assessments (collectively, the "Taxes and Fees") to various foreign, federal, and local governmental units (collectively, the "Taxing Authorities"). A non-exclusive list of Taxing Authorities is attached hereto as Exhibit C.⁴ As an international carrier, the Debtors pay various

³ Unless stated otherwise herein, all amounts included herein are listed in U.S. dollars, and Euros have been converted to U.S. dollars using an exchange rate of 1 EUR:1.16 USD on September 11, 2026.

⁴ Although Exhibit C is intended to be comprehensive, the Debtors may have inadvertently omitted one or more Taxing Authorities. By and through this Motion, the Debtors request relief applicable to all Taxing Authorities, regardless of whether any such Taxing Authority is specifically identified on Exhibit C.

Taxes and Fees in Latvia, Finland, Germany, Sweden, the United Kingdom, and many other jurisdictions throughout Europe. In Latvia, for example, the Debtors pay various Taxes and Fees including, among others, Income Taxes, VAT, Property Taxes, Payroll Taxes, Airline Taxes and Fees, and Other Taxes and Fees (each as defined herein).

9. The Debtors pay or remit, as applicable, the Taxes and Fees to the respective Taxing Authorities on a bi-weekly, monthly, quarterly, annual, or other periodic basis, in each case, as required by applicable laws and regulations.

10. As of the Petition Date, the Debtors estimate that, in total, they have accrued approximately \$122.9 million in unpaid Taxes and Fees, approximately \$96.2 million of which will become due and payable within the twenty-five days following the Petition Date (the “Interim Period”).

11. The following table provides an overview of accrued but unpaid Taxes and Fees as of the Petition Date, including amounts which will become due and owing during the Interim Period, that the Debtors seek relief to pay or use tax credits to offset:

Category	Jurisdictions	Approximate Amount Outstanding as of Petition Date	Approximate Prepetition Amount Due and Owing During Interim Period
Income Taxes	Latvia, Lithuania, Poland, Ukraine, Azerbaijan	€0 (\$0)	€0 (\$0)
VAT	Norway, Finland, Germany, Lithuania, Italy	€0 (\$0)	€0 (\$0)
Property Taxes	Latvia, Estonia, Lithuania, and Sweden	€0 (\$0)	€0 (\$0)
Payroll Taxes	Latvia, Estonia, Lithuania, and Sweden	€17.9 million (\$20.8 million)	€17.9 million (\$20.8 million)
Airline Taxes & Fees	Latvia, Finland, Germany, Sweden, UK, and other European jurisdictions	€88 million (\$102 million)	€65 million (\$75.4 million)

Category	Jurisdictions	Approximate Amount Outstanding as of Petition Date	Approximate Prepetition Amount Due and Owing During Interim Period
Other Taxes & Fees	Latvia, Lithuania, Estonia, Sweden	€5,500 (\$6,378)	€5,500 (\$6,378)
Total		€106 million (\$122.9 million)	€83 million (\$96.2 million)

I. Income Taxes

12. In the ordinary course of business, the Debtors are required to pay corporate income taxes in various jurisdictions where the Debtors operate or maintain permanent establishments (collectively, the “Income Taxes”).

13. Under Latvian tax law, the Income Taxes are not payable to the Latvian State Revenue Service (the “State Revenue Service”) until the Debtors distribute profits as dividends or make certain other qualifying distributions, at which point such distributions are subject to a 25% corporate income tax rate. *See* arts. 4(2), 4(9) Latvian Corporate Income Tax Law. To the extent the Income Taxes are payable, the Debtors are required to remit Income Taxes on a monthly basis, typically by the 23rd of the month following the applicable period. In 2025, the Debtors paid approximately \$2,244 in Income Taxes in Latvia. The Debtors also maintain permanent establishments in Lithuania, Poland, Ukraine, and Azerbaijan and submit corporate income tax declarations in those jurisdictions; however, such filings did not result in any tax liability in 2025. Accordingly, as of the Petition Date, the Debtors do not have any material accrued Income Tax liabilities.

II. VAT

14. In connection with their operations, the Debtors may incur, collect, and remit value added taxes (“VAT”) in Latvia and in the other jurisdictions in which they are VAT-registered, including Finland, Germany, Italy, Lithuania, and Norway. VAT is a general consumption tax

charged upon the purchase of certain goods and services, typically set by the applicable Taxing Authority as a percentage of the retail price of the good or service purchased. Notably, international passenger air transport is zero-rated for VAT purposes under Latvian and European Union VAT legislation; accordingly, the Debtors do not collect or hold VAT on behalf of Taxing Authorities in respect of aviation ticket sales. The Debtors may, however, incur VAT on account of certain ancillary non-transport services. The Debtors generally recover input VAT arising from their export activities rather than remit output VAT.

15. During the twelve months prior to the Petition Date, the Debtors did not remit any VAT to any Taxing Authorities. The Debtors estimate that, as of the Petition Date, no VAT has accrued, and no VAT is expected to become payable during the Interim Period.

III. Property Taxes

16. The Debtors own several properties in Latvia, primarily consisting of aircraft maintenance and training facilities situated on land leased from two entities. Specifically, (a) Debtor Air Baltic Corporation AS owns an aircraft maintenance hangar and training center within the Riga International Airport on land leased from the operator of the airport, and (b) Debtor Air Baltic Training SIA owns a pilot academy hangar on land leased from the operator of the Liepaja International Airport. In connection with these property holdings, the Debtors incur real estate tax obligations to certain Latvian municipalities (collectively, the “Property Taxes”). The Debtors remit Property Taxes to the appropriate municipal authorities in quarterly installments, or as otherwise specified in any municipal tax notice. In 2025, the Debtors paid approximately \$26,095 on account of Property Taxes. The Debtors estimate that, as of the Petition Date, no Property Taxes have accrued, and none are expected to become payable during the Interim Period.

IV. Payroll Taxes

17. The Debtors also incur payroll-related tax obligations in each of the jurisdictions in which their Employees are based. The Debtors employ approximately 3,000 individuals across those jurisdictions (collectively, the “Employees”) and are required by law to withhold from Employees’ salaries and wages certain amounts related to various taxes, and to remit the same to the appropriate Taxing Authorities (the “Payroll Taxes”). In most jurisdictions in which the Debtors operate, the Payroll Taxes include payments to state social insurance agencies on behalf of their Employees. The state social insurance agencies are run by national governments and provide pensions, life insurance, workers’ compensation and unemployment benefits, and a variety of other benefits in each jurisdiction. These government programs are funded through social security contributions made by employers. In Latvia, for example, the Debtors incur a portion of taxes related to the State Social Insurance Agency (Valsts Sociālās Apdrošināšanas Aģentūra) equal to 23.59% of Employee wages and must also deduct 10.5% of Employees’ wages for each Employee’s statutory social insurance contributions. The Payroll Taxes also include withholdings for the Employees’ obligations to pay personal income taxes. In Latvia, the Debtors are obligated to deduct between 25.5% and 33% (based on income level) from Employees’ paychecks.

18. In the ordinary course of business, the Debtors also periodically enter into arrangements with the State Revenue Service through which the payment of certain Latvian tax liabilities is deferred and paid overtime in accordance with an agreed schedule (each, an “Installment Payment Plan”). Pursuant to Latvian law, companies are allowed to request to enter into Installment Payment Plans for state social insurance contributions and personal income tax withholdings four times per year. The Debtors have entered into an Installment Payment Plan for payroll taxes relating to the first four months of 2026. Entering into the Installment Payment Plans permits the Debtors to satisfy these obligations in full while managing their liquidity, and

the Debtors' continued ability to enter into and perform under Installment Payment Plans in the ordinary course is important to the administration of these Chapter 11 Cases. As of the Petition Date, the Debtors' aggregate liability deferred under the Installment Payment Plan is approximately \$10.8 million, which amounts are included among the Payroll Taxes.

19. The Debtors remit the Payroll Taxes to the appropriate Taxing Authorities on a monthly basis and pay approximately \$8.1 million per month on account thereof. As of the Petition Date, the Debtors estimate that they owe, in the aggregate, approximately \$20.8 million in Payroll Taxes.

V. Airline Taxes and Fees

20. The Debtors are also required to pay certain Taxes and Fees that are specifically attendant to their operations as an international airline (the "Airline Taxes and Fees"). The Airline Taxes and Fees include: (i) air navigation and air traffic control fees, including en-route and overflight charges and terminal navigation charges, whether payable directly to the applicable Taxing Authority or to Eurocontrol on its behalf, (ii) airport fees and charges, including landing fees, noise charges, stay fees, connection and boarding fees, terminal fees, airport facility charges, and passenger facility charges, (iii) aviation security fees, (iv) aviation safety and regulatory oversight fees payable to civil aviation authorities, including the Civil Aviation Agency of Latvia, (v) passenger, departure, and transportation taxes, levies, and duties assessed in respect of passenger flights, including air passenger duties, air passenger and sustainability passenger taxes, air transport levies, embarkation taxes, airport taxes, civil aviation taxes, and solidarity taxes, and (vi) environmental protection and emissions-related charges, including carbon taxes and any charges under the EU ETS (defined below).

21. The Debtors generally remit the Airline Taxes and Fees on a monthly or annual basis, depending on the applicable fee and jurisdiction. In 2025, the Debtors incurred

approximately \$253.6 million on account of Airline Taxes and Fees. The Debtors estimate that, as of the Petition Date, approximately \$102 million of Airline Taxes and Fees have accrued, of which approximately \$75.4 million are expected to become payable during the Interim Period.

22. Of the Airline Taxes and Fees, the most significant amount relates to the Debtors' obligations under the European Union Emissions Trading System ("EU ETS"). The EU ETS is a cap-and-trade system that requires airlines to monitor, report, and offset the carbon dioxide emissions generated by their covered flights. The EU ETS obligation is administered by the Latvian State Environmental Service and enforced by the Civil Aviation Agency of Latvia, which may assess monetary penalties and impose restrictions on the Debtors' authority to operate if the Debtors fail to timely satisfy their surrender obligation. The Debtors' EU ETS obligation for the 2025 compliance period is approximately \$49.2 million, all of which will become due and payable in the Interim Period.

VI. Other Taxes and Fees

23. The Debtors also incur, withhold, and/or collect various other taxes and fees required in Latvia and the other jurisdictions in which they operate in the ordinary course of business, including natural resources taxes, vehicle operation taxes, customs duties, risk duties, administrative fees, and other similar charges and assessments (collectively, including any amounts required to be withheld, incurred, or collected under applicable law, "Other Taxes and Fees"). The Debtors remit the Other Taxes and Fees to the appropriate Taxing Authorities on a periodic basis throughout the year, depending on applicable laws and regulations. In 2025, the Debtors paid approximately \$150,294 on account of Other Taxes and Fees. The Debtors estimate that, as of the Petition Date, approximately \$6,378 of Other Taxes and Fees have accrued, all of which will become payable during the Interim Period.

Bases for Relief

24. The Debtors seek authority, but not direction, to pay the Taxes and Fees, whether accruing before or after the Petition Date, in the ordinary course of business and consistent with past practices. The Debtors further seek authority to continue to perform under their existing Installment Payment Plans and to enter into new or amended Installment Payment Plans with the State Revenue Service in the ordinary course of business and consistent with past practices.

I. The Debtors Are Authorized to Continue Paying Taxes and Fees and Entering into Installment Payment Plans in the Ordinary Course of Business.

25. Section 363(c)(1) of the Bankruptcy Code authorizes a debtor-in-possession to “use property of the estate in the ordinary course of business without notice or a hearing.” 11 U.S.C. § 363(c)(1). Continuing to pay Taxes and Fees as they come due, and continuing to perform under and enter into Installment Payment Plans with the State Revenue Service, are within the ordinary course of the Debtors’ business and therefore authorized under section 363(c)(1) of the Bankruptcy Code. The Debtors have historically entered into Installment Payment Plans as a routine cash management practice, and doing so during these Chapter 11 Cases will allow the Debtors to satisfy the applicable Taxes and Fees in full while preserving liquidity, without conferring on the State Revenue Service any recovery greater than that to which it would otherwise be entitled. Nevertheless, out of an abundance of caution, the Debtors seek authority to pay the Taxes and Fees to the applicable Taxing Authorities, and to continue to perform under and enter into Installment Payment Plans, to the extent that such authorization is required under section 363(b) of the Bankruptcy Code.

II. Payment of the Taxes and Fees Is a Sound Exercise of the Debtors’ Business Judgment.

26. This Court has authority pursuant to sections 363(b) and 105(a) of the Bankruptcy Code to authorize the payment of prepetition tax obligations. Section 363(b) provides that the

debtor-in-possession “after notice and a hearing, may use, sell, or lease, other than in the ordinary course of business, property of the estate.” 11 U.S.C. § 363(b)(1). The court may authorize a debtor to pay certain prepetition obligations pursuant to section 363(b) of the Bankruptcy Code. *See GLM DFW, Inc. v. Windstream Holdings, Inc. (In re Windstream Holdings, Inc.)*, 614 B.R. 441, 456 (S.D.N.Y. 2020); *In re Ionosphere Clubs, Inc.*, 98 B.R. 174, 175 (Bankr. S.D.N.Y. 1989). To approve the use of a debtor’s assets outside the ordinary course of business pursuant to section 363(b), a court must find that a “good business reason” exists for the use of such assets. *See, e.g., Off. Comm. of Unsecured Creditors of Enron Corp. v. Enron Corp. (In re Enron Corp.)*, 335 B.R. 22, 27–28 (S.D.N.Y. 2005) (quoting *In re Lionel Corp.*, 722 F.2d 1063, 1071 (2d Cir. 1983)). Once the debtor articulates a reasonable basis for its business decisions, “courts will generally not entertain objections to the debtor’s conduct.” *Comm. of Asbestos-Related Litigants v. Johns-Manville Corp. (In re Johns-Manville Corp.)*, 60 B.R. 612, 616 (Bankr. S.D.N.Y. 1986).

27. In addition, this Court has the authority pursuant to section 105(a) of the Bankruptcy Code and the “necessity of payment doctrine” established by case law, to authorize the Debtors to pay prepetition Taxes and Fees to maintain the value of the Debtors’ business. *See, e.g., Miltenberger v. Logansport Ry. Co.*, 106 U.S. 286, 312 (1882) (payment of pre-receivership claim prior to reorganization permitted to prevent “stoppage of . . . [indispensable] business relations”); *Windstream*, 614 B.R. at 456–57 (citing *Ionosphere Clubs*, 98 B.R. at 175) (recognizing the existence of the judicial power to authorize a debtor in a reorganization case to pay prepetition claims where such payment “is essential to the continued operation of the debtor”). Section 105(a) of the Bankruptcy Code provides that the “court may issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title.” 11 U.S.C. § 105(a); *see also Schwartz v. Aquatic Dev. Grp., Inc. (In re Aquatic Dev.*

Grp., Inc.), 352 F.3d 671, 680 (2d Cir. 2003) (Straub, J., concurring) (citing *In re Momentum Mfg. Corp.*, 25 F.3d 1132, 1136 (2d Cir. 1994)) (“[I]t is axiomatic that bankruptcy courts are ‘courts of equity, empowered to invoke equitable principles to achieve fairness and justice in the reorganization process.’”).

28. Payment of the prepetition Taxes and Fees is necessary to the Debtors carrying out their fiduciary duties under sections 1107(a) and 1108 of the Bankruptcy Code. A debtor-in-possession has a duty to protect and preserve the estate, including the going-concern value of an operating business. See *In re CoServ, L.L.C.*, 273 B.R. 487, 497 (Bankr. N.D. Tex. 2002) (“There are occasions when this [fiduciary] duty can only be fulfilled by the preplan satisfaction of a prepetition claim.”); see also *Unofficial Comm. of Equity Holders of Penick Pharm., Inc. v. McManigle (In re Penick Pharm., Inc.)*, 227 B.R. 229, 232–33 (Bankr. S.D.N.Y. 1998) (“Specifically, in the case of an inanimate debtor-in-possession such as a corporation, the fiduciary duties born by a trustee for a debtor out of possession fall on the debtor’s directors, officers and managing employees . . . who have a duty to maximize the value of the estate . . .” (citations omitted)).

29. Failure to pay the Taxes and Fees could materially disrupt the Debtors’ business operations in several ways. *First*, and perhaps most critically, failing to pay certain of the Taxes and Fees may strip the Debtors of their ability to conduct business in the applicable jurisdictions where such Taxes and Fees are owed. For example, under EU Regulation 1008/2008 on common rules for the operation of air services, an air carrier must satisfy financial fitness requirements at all times. Accordingly, outstanding Taxes and Fees may trigger a formal review of the Debtors’ financial fitness by the Civil Aviation Agency of Latvia. Such a review could result in suspension or, in the case of persistent nonpayment, revocation of the Debtors’ Air Operator Certificate. Any

such action would also be reported to the European Union Aviation Safety Agency and to aviation authorities in other EU member states. Additionally, because certain of the Taxes and Fees consist of airport-related charges, airport operators, including Riga International Airport, may deny landing rights to carriers with unpaid charges and, in certain jurisdictions, detain their aircraft. Slot coordinators may likewise withdraw allocated slots from carriers that fail to pay amounts owed to airports. Nonpayment could also result in the Debtors' suspension from the International Air Transport Association ("IATA") Billing and Settlement Plan, which would terminate the Debtors' ability to collect revenues through IATA-affiliated travel agents until all outstanding amounts are settled.

30. *Second*, the State Revenue Service holds significant enforcement powers with respect to unpaid Taxes and Fees under Latvian law, exercisable without a court order. These powers include the ability to register tax liens over the Debtors' assets, including aircraft, equipment, and receivables, which rank ahead of most private creditor claims, freeze the Debtors' bank accounts, instruct financial institutions to transfer funds directly from those accounts to settle outstanding tax liabilities, to refer collection to a bailiff for enforcement against specific assets, and offset amounts owed to the Debtors by the state—including VAT refunds—against outstanding tax debts. The State Revenue Service may also file a creditor's insolvency application against the Debtors under Latvian insolvency law if tax debts are not paid within the statutory period. Any such actions would divert the Debtors' attention from their reorganization efforts. Unpaid Taxes and Fees may also constitute an event of default under the Debtors' financing agreements, lease contracts, and bond documentation.

31. *Third*, failing to pay the Taxes and Fees could subject certain of the Debtors' directors and officers to personal liability under Section 60 of the Latvian Law on Taxes and Fees,

which applies where a director knew or should have known of a tax obligation and failed to ensure its payment. That statute imposes joint and several liability on the director and the company for the full amount of unpaid taxes, accrued interest, and penalties. Such liability is not capped at the director's remuneration or shareholding, and it is not extinguished by the company's insolvency.

32. *Fourth*, unpaid Taxes and Fees may result in penalties, including late payment interest of 0.05% per day on outstanding amounts, accruing from the first day after the statutory payment deadline with no grace period, and administrative fines of up to 100% of the unpaid tax amount, each of which could siphon assets from the Debtors' estates. Additionally, the State Revenue Service publishes a public tax debtors register listing companies whose outstanding tax debt exceeds the statutory threshold. Listing on that register would render the Debtors ineligible to bid for or perform contracts tendered by Latvian state and municipal authorities and other public-sector entities, including contracts for the provision of air transportation services to governmental bodies and publicly tendered air service routes. Listing would also disqualify the Debtors from receiving state aid or EU-funded support, in each case because the absence of outstanding tax debt is a mandatory eligibility condition for such awards. Finally, listing would prevent the Debtors from obtaining the no-tax-debt certifications required for license renewals and bank facility applications.

33. Courts in this district have regularly authorized the payment of prepetition taxes and fees in complex reorganizations, including in large chapter 11 cases involving airlines. *See, e.g., In re Spirit Aviation Holdings, Inc.*, No. 25-11897 (SHL) (Bankr. S.D.N.Y. Oct. 7, 2025) [Dkt. No. 217] (final order authorizing debtors to pay prepetition taxes and fees); *In re Azul S.A.*, No. 25-11176 (SHL) (Bankr. S.D.N.Y. July 11, 2025) [Dkt. No. 200] (same); *In re GOL Linhas Aéreas Inteligentes S.A.*, No. 24-10118 (MG) (Bankr. S.D.N.Y. Feb. 22, 2024) [Dkt. No. 171]

(same); *In re Benitago Inc.*, No. 23-11394 (SHL) (Bankr. S.D.N.Y. Sept. 28, 2023) [Dkt. No. 69] (same); *In re Voyager Aviation Holdings, LLC*, No. 23-11177 (JPM) (Bankr. S.D.N.Y. Aug. 24, 2023) [Dkt. No. 103] (same).

III. Prepetition Taxes and Fees Must Be Paid Pursuant to Section 507(a)(8) of the Bankruptcy Code.

34. Most, if not all, of the Taxes and Fees described herein may be afforded priority status pursuant to section 507(a)(8) of the Bankruptcy Code. *See* 11 U.S.C. § 507(a)(8). Thus, payment of such Taxes and Fees would give the Taxing Authorities no more than that to which they otherwise would be entitled to under a chapter 11 plan, which will save the Debtors the potential interest expense, legal expense, and penalties that otherwise might accrue on, or be incurred in connection with, such Taxes and Fees.

35. To the extent the prepetition Taxes and Fees are priority claims, they must be paid in full before any general unsecured obligations of the Debtors may be satisfied. Accordingly, the proposed relief will affect only the timing of payment of prepetition Taxes and Fees and will not prejudice the rights of any general unsecured creditor or other party in interest.

36. Additionally, the Debtors must pay any increased tax liability resulting from such interest and penalties in full in cash before any general unsecured obligations may be satisfied. *See* 11 U.S.C. § 507(a)(8)(G). Thus, the Debtors' failure to pay the prepetition Taxes and Fees as they come due may ultimately increase the amount of priority claims held by the Taxing Authorities against the Debtors' estates to the detriment of the Debtors' general unsecured creditors and other stakeholders.

IV. The Court Should Authorize and Direct Banks and Other Financial Institutions to Honor and Pay Checks Issued and Make Other Transfers to Pay Taxing Authorities.

37. The Debtors request that the Court authorize and direct the Debtors' banks and other financial institutions at which the Debtors maintain disbursement accounts

(the “Disbursement Banks”), to receive, process, honor, and pay, to the extent of funds on deposit, any and all checks drawn or electronic fund transfers requested or to be requested by the Debtors relating to the Debtors’ obligations to Taxing Authorities on account of the Taxes and Fees. The Debtors also seek authority to issue new postpetition checks, or initiate new electronic fund transfers, on account of such obligations, and to replace any prepetition checks or electronic fund transfer requests that may be lost, dishonored, or rejected as a result of the commencement of these Chapter 11 Cases.

Reservation of Rights

38. Nothing contained herein is intended to be or shall be construed as: (i) an admission as to the validity of any claim against the Debtors; (ii) a waiver of the right to dispute any claim; or (iii) an approval or assumption of any agreement, contract, policy, or lease under section 365 of the Bankruptcy Code. Likewise, if the Court grants the relief sought herein, any payment made pursuant to the Court’s order is not intended to be, and should not be construed as, an admission to the validity of any claim or waiver of the Debtors’ rights to dispute such claim subsequently.

Bankruptcy Rule 6003 Is Satisfied and Request for Waiver of Stay

39. The Debtors request emergency consideration of this Motion pursuant to Bankruptcy Rule 6003(a), which empowers this Court to grant relief within the first twenty-one days after the Petition Date to the extent that “relief is needed to avoid immediate and irreparable harm[.]” Fed. R. Bankr. P. 6003(a). As set forth in this Motion and the First Day Declaration, the Debtors believe that payment of the Taxes and Fees is critical and necessary to maintain the Debtors’ operations. Moreover, the Debtors believe that payment of the Taxes and Fees is imperative to their restructuring efforts and any delay in granting the relief requested herein could cause immediate and irreparable harm. Accordingly, the Debtors submit that the relief requested

herein satisfies Bankruptcy Rule 6003(a) and, therefore, respectfully request that the Court approve the relief requested in this Motion on an emergency basis.

40. The Debtors further seek a waiver of any stay of the effectiveness of an order approving this Motion. Pursuant to Bankruptcy Rule 6004(h), “an order authorizing the use, sale, or lease of property (other than cash collateral) is stayed for 14 days after the order is entered,” unless the court orders otherwise. Fed. R. Bankr. P. 6004(h). As set forth above, the relief requested herein is essential to prevent immediate and irreparable damage to the Debtors’ operations, going concern value, and their efforts to pursue a resolution to these Chapter 11 Cases.

41. Accordingly, the relief requested herein is appropriate under the circumstances and under Bankruptcy Rules 6003(a) and 6004(h).

Notice

42. The Debtors will provide notice of this Motion to: (a) the Office of the United States Trustee for the Southern District of New York; (b) the holders of the thirty (30) largest unsecured claims against the Debtors (on a consolidated basis); (c) U.S. Bank Trustees Limited; (d) the Office of the U.S. Attorney for the Southern District of New York; (e) the Internal Revenue Service; (f) the Federal Aviation Administration; (g) the Taxing Authorities; (h) the Disbursement Banks; (i) the DIP Lenders; and (j) any party that requests service pursuant to Bankruptcy Rule 2002.

43. In light of the nature of the relief requested, the Debtors submit that no further notice need be given.

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Conclusion

WHEREFORE, the Debtors respectfully request entry of the Interim Order and Final Order granting the relief requested herein and granting such other relief as is just and proper.

Dated: New York, New York
September 14, 2026

MILBANK LLP

/s/ Evan R. Fleck

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*Proposed Counsel for the Debtors
and Debtors-in-Possession*

EXHIBIT A

Interim Order

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:	)	
	)	Chapter 11
AIR BALTIC CORPORATION AS, <i>et al.</i> , ¹	)	
	)	Case No. 26-12188 [(●)]
Debtors.	)	
	)	(Joint Administration Requested)

**INTERIM ORDER
(I) AUTHORIZING THE DEBTORS TO PAY
CERTAIN TAXES AND FEES AND (II) GRANTING RELATED RELIEF**

Upon consideration of the motion (the “Motion”)² of the above-captioned Debtors, seeking entry of an interim order pursuant to sections 105(a), 363, 507(a)(8), and 541 of the Bankruptcy Code and Bankruptcy Rules 6003 and 6004, (i) authorizing, but not directing, the Debtors to continue paying all Taxes and Fees in the ordinary course, including those that accrued but were unpaid as of the Petition Date; and (ii) granting related relief, all as described more fully in the Motion; and the Court having jurisdiction to consider the Motion and the relief requested therein in accordance with 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference M-431*, dated January 31, 2012 (Preska, C.J.); and it appearing that venue of these Chapter 11 Cases and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and it appearing that this matter is a core proceeding pursuant to 28 U.S.C. § 157(b); and it appearing that proper and adequate notice of the Motion has been given and that no other or further notice is necessary; and upon the Motion and the First Day Declaration; and all of the proceedings had before the Court; and this Court having determined that the relief requested in the Motion is in the best

¹ The Debtors in these Chapter 11 Cases are: Air Baltic Corporation AS, Air Baltic Training, SIA, and Baltijas Kravu Centrs SIA. The Debtors’ service address is Tehnikas Street 3, Lidosta “Rīga”, Mārupe Parish, Mārupe District, LV-1053, Latvia.

² Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Motion.

interests of the Debtors, their estates, their creditors and other parties-in-interest; and after due deliberation thereon; and good and sufficient cause appearing therefor, **IT IS HEREBY ORDERED THAT:**

1. On an interim basis, the Motion is GRANTED to the extent set forth herein.
2. The Debtors are authorized, but not directed, to remit and pay, or use credits to offset, all undisputed Taxes and Fees as they come due in the ordinary course, consistent with past practices, and to continue to perform under their existing Installment Payment Plans and to enter into new or amended Installment Payment Plans with the State Revenue Service in the ordinary course of business, consistent with past practices.
3. The Debtors are also authorized, but not directed, to remit and pay, or use credits to offset, any accrued but unpaid prepetition Taxes and Fees, absent further order of the Court, up to an aggregate amount of \$96.5 million.
4. Nothing contained in this Interim Order authorizes the Debtors to accelerate any payments not otherwise due prior to the date of the Final Hearing.
5. All applicable Disbursement Banks are authorized and directed, when requested by the Debtors, to receive, process, honor, and pay any and all checks drawn or electronic fund transfers requested from the Debtors' accounts to Taxing Authorities, whether those checks or requests were presented or initiated prior to or after the Petition Date, *provided* that sufficient funds are available in the applicable accounts to make the payments.
6. The Debtors are authorized to issue postpetition checks, or to initiate postpetition fund transfer requests, in replacement of any checks or fund transfer requests that are dishonored as a consequence of these Chapter 11 Cases with respect to prepetition amounts owed in connection with any Taxes and Fees.

7. Nothing contained in this Interim Order or in the Motion is intended to be or shall be construed as (a) an admission as to the validity of any claim against the Debtors; (b) a waiver of the right to dispute any claim; or (c) an approval or assumption of any agreement, contract, policy, or lease under section 365 of the Bankruptcy Code.

8. Notwithstanding the relief granted in this Interim Order, any payment made by the Debtors pursuant to the authority granted herein shall be subject to and in compliance with any interim or final order entered by the Court approving the Debtors' entry into any postpetition debtor in possession financing facility, and any budget or cash flow forecasts in connection therewith and/or authorizing the Debtors' use of cash collateral and any budget in connection therewith (in either case, the "DIP Order"). To the extent that there is any inconsistency between the terms of the DIP Order (if any) and any action taken or proposed to be taken hereunder, the terms of the DIP Order (if any) shall control. Nothing contained in this Order shall constitute an approval or grant of authority to use cash collateral.

9. Notwithstanding the relief granted herein and any actions taken hereunder, nothing herein shall create, nor is intended to create any rights in favor of, or enhance the status of any claim held by, any party.

10. This Interim Order is effective from the date of entry through this Court's disposition of the Motion on a final basis; *provided* that the Court's ultimate disposition of the Motion on the final basis shall not impair or otherwise affect any action taken pursuant to this Interim Order.

11. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such Motion, and the requirements of the Bankruptcy Rules and the Local Rules are satisfied thereby.

12. Notwithstanding any applicability of Bankruptcy Rule 6004, this Interim Order shall be immediately effective and enforceable upon its entry.

13. The Debtors are authorized and empowered to take all actions necessary to implement the relief granted in this Interim Order.

14. This Court shall retain jurisdiction with respect to any matters, claims, rights, or disputes arising from or related to the implementation of this Interim Order.

15. The Final Hearing shall be held on [_____, 2026, at __:__ .m., prevailing Eastern Time]. Any objections to the granting of the relief granted herein on a final basis or other responses to the Motion shall be filed on or before 4:00 p.m., prevailing Eastern Time, on _____, 2026, and shall be served on: (a) the Office of the United States Trustee for the Southern District of New York, (b) the Debtors, (c) proposed counsel to the Debtors, (d) counsel to any statutory committee appointed in these cases, and (e) those parties requesting notice pursuant to Bankruptcy Rule 2002. In the event no objections to entry of a final order are timely received, this Court may enter the Final Order without conducting the Final Hearing.

Dated: _____, 2026
New York, New York

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT B

Final Order

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:	)	
	)	Chapter 11
AIR BALTIC CORPORATION AS, <i>et al.</i> , ¹	)	
	)	Case No. 26- 12188 [(●)]
Debtors.	)	
	)	(Joint Administration Requested)

**FINAL ORDER
(I) AUTHORIZING THE DEBTORS TO PAY
CERTAIN TAXES AND FEES AND (II) GRANTING RELATED RELIEF**

Upon consideration of the motion (the “Motion”)² of the above-captioned Debtors, seeking entry of a final order pursuant to sections 105(a), 363, 507(a)(8), and 541 of the Bankruptcy Code and Bankruptcy Rules 6003 and 6004, (i) authorizing, but not directing, the Debtors to continue paying all Taxes and Fees in the ordinary course, including those that accrued but were unpaid as of the Petition Date; and (ii) granting related relief, all as described more fully in the Motion; and the Court having jurisdiction to consider the Motion and the relief requested therein in accordance with 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference M-431*, dated January 31, 2012 (Preska, C.J.); and it appearing that venue of these Chapter 11 Cases and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and it appearing that this matter is a core proceeding pursuant to 28 U.S.C. § 157(b); and it appearing that proper and adequate notice of the Motion has been given and that no other or further notice is necessary; and upon the Motion and the First Day Declaration; and all of the proceedings had before the Court; and this Court having determined that the relief requested in the Motion is in the best interests of

¹ The Debtors in these Chapter 11 Cases are: Air Baltic Corporation AS, Air Baltic Training, SIA, and Baltijas Kravu Centrs SIA. The Debtors’ service address is Tehnikas Street 3, Lidosta “Riga”, Mārupe Parish, Mārupe District, LV-1053, Latvia.

² Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Motion.

the Debtors, their estates, their creditors and other parties-in-interest; and after due deliberation thereon; and good and sufficient cause appearing therefor, **IT IS HEREBY ORDERED THAT:**

1. The Motion is GRANTED on a final basis.
2. The Debtors are authorized, but not directed, to remit and pay, or use credits to offset, all undisputed Taxes and Fees as they come due in the ordinary course, consistent with past practices, and to continue to perform under their existing Installment Payment Plans and to enter into new or amended Installment Payment Plans with the State Revenue Service in the ordinary course of business, consistent with past practices.
3. The Debtors are also authorized, but not directed, to remit and pay, or use credits to offset, any accrued but unpaid prepetition Taxes and Fees absent further order of the Court.
4. All applicable Disbursement Banks are authorized and directed, when requested by the Debtors, to receive, process, honor, and pay any and all checks drawn or electronic fund transfers requested from the Debtors' accounts to Taxing Authorities, whether those checks or requests were presented or initiated prior to or after the Petition Date, provided that sufficient funds are available in the applicable accounts to make the payments.
5. The Debtors are authorized to issue postpetition checks, or to initiate postpetition fund transfer requests, in replacement of any checks or fund transfer requests that are dishonored as a consequence of these Chapter 11 Cases with respect to prepetition amounts owed in connection with any Taxes and Fees.
6. Notwithstanding the relief granted in this Final Order, any payment made by the Debtors pursuant to the authority granted herein shall be subject to and in compliance with any interim or final order entered by the Court approving the Debtors' entry into any postpetition debtor in possession financing facility, and any budget or cash flow forecasts in connection

therewith and/or authorizing the Debtors' use of cash collateral and any budget in connection therewith (in either case, the "DIP Order"). To the extent that there is any inconsistency between the terms of the DIP Order (if any) and any action taken or proposed to be taken hereunder, the terms of the DIP Order (if any) shall control. Nothing contained in this Order shall constitute an approval or grant of authority to use cash collateral.

7. Nothing contained in this Final Order or in the Motion is intended to be or shall be construed as (a) an admission as to the validity of any claim against the Debtors; (b) a waiver of the right to dispute any claim; or (c) an approval or assumption of any agreement, contract, policy, or lease under section 365 of the Bankruptcy Code.

8. Notwithstanding the relief granted herein and any actions taken hereunder, nothing herein shall create, nor is intended to create any rights in favor of, or enhance the status of any claim held by, any party.

9. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such Motion, and the requirements of the Bankruptcy Rules and the Local Rules are satisfied thereby.

10. Notwithstanding any applicability of Bankruptcy Rule 6004, this Final Order shall be immediately effective and enforceable upon its entry.

11. The Debtors are authorized and empowered to take all actions necessary to implement the relief granted in this Final Order.

12. This Court shall retain jurisdiction with respect to any matters, claims, rights, or disputes arising from or related to the implementation of this Final Order.

Dated: _____, 2026
New York, New York

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT C

Taxing Authorities

Country	Taxing Authority	Type(s) of Tax	Address
Latvia	Civil Aviation Agency of Latvia (CAA)	Airline Taxes and Fees: Aviation Safety Fees	Biroju iela 10, Lidosta Rīga, Mārupes novads, LV-1053, Latvia
Latvia	Latvian Customs Administration (VID Customs Board)	Other Taxes and Fees: Customs Duty	Talejas iela 1, Rīga, LV-1978, Latvia
Latvia	Mārupes novada pašvaldība	Property Taxes: Real Estate Tax	Daugavas iela 29, Mārupe, Mārupes novads, LV-2167, Latvia
Latvia	Riga International Airport (RIX)	Airline Taxes and Fees: Landing Fees; Airport Facility Charges; Noise Charges	Tehnikas Street 3, Rīga International Airport, Mārupe District, LV-1053, Latvia
Latvia	Road Traffic Safety Directorate (CSDD)	Other Taxes and Fees: Vehicle Operation Tax	Sergeja Eizenšteina iela 6, Rīga, LV-1079
Latvia	State Revenue Service (VID)	Income Taxes: Corporate Income Tax VAT Other Taxes and Fees: Natural Resources Tax Monthly Payroll Tax Obligations: Personal Income Tax and State Social Insurance Contributions	Talejas iela 1, Rīga, LV-1978, Latvia
Latvia	State Social Insurance Agency (VSAA)	Other Taxes and Fees: Risk Duty	Lāčplēša iela 70 ^a Rīga, LV-1011, Latvia
Latvia / EU	Eurocontrol (on behalf of Latvia)	Airline Taxes and Fees: Overflight (En-route) Charges; Terminal Navigation Charges	Rue de la Fusée 96 / Raketstraat 96, B-1130 Brussels (Haren), Belgium
Latvia / EU	European Commission / Latvian Environment, Geology and Meteorology Centre (LEGMC)	Airline Taxes and Fees: EU Emissions Trading Scheme (ETS) Charges	165 Maskavas iela (Latgales iela), Rīga, LV-1019, Latvia
Azerbaijan	Azerbaijan Baku city Local Revenues Department of State Tax Service under the Ministry of Economy	Income Taxes: Corporate Income Tax (Permanent Establishment)	Baku city, Nizami District, Heydar Aliyev Avenue, 181A
Austria (APD) ¹	Dr. Andreas Grassl (Fiscal representative)	Airline Taxes and Fees: Air Transport Levy	Johannesgasse 22/1, 1010 Wien, Austria

¹ As used in this Exhibit C, “APD” refers to air passenger duty and comparable passenger, departure, embarkation, and similar aviation taxes, levies, and duties constituting Airline Taxes and Fees.

Country	Taxing Authority	Type(s) of Tax	Address
Belgium (APD)	Service Public Federal Finances Administration	Airline Taxes and Fees: Embarkation Tax, S3	Administration générale de la Fiscalité Centre GE Gestion & Contrôles Spécialisés Division Gestion – Team 1 Avenue du Prince de Liège 133, Boîte 707 5100 Namur, Belgium
Denmark (APD)	Skatteforvaltningen	Airline Taxes and Fees: Danish Sustainability Passenger Tax	Brændgårdvej 10, 7400 Herning, Denmark
Estonia	(ET) I Sotsiaalkindlustusamet (SKA) (EN) Estonian Social Insurance Board (Social Insurance Board)	Monthly Payroll Tax Obligations: Employment-Related Withholding Taxes	Social Insurance Board Paldiski mnt 80, 15092 Tallinn, Estonia
Estonia	(ET) Maksu- ja Tolliamet (MTA) (EN) Estonian Tax and Customs Board	Monthly Payroll Tax Obligations: Employment-Related Withholding Taxes	Estonian Tax and Customs Board, Lõdtsa 8a, 15176 Tallinn, Estonia
Finland	Finnish Tax Administration (Verohallinto / Vero)	VAT	PO Box 325, FI-00052 Vero, Finland
France (APD)	Direction Générale de l'Aviation civile (DGAC)	Airline Taxes and Fees: Airport Tax, Civil Aviation Tax, Solidarity Tax	Pour votre compte Trésor Public Marseille 13357 Marseille Cedex 08
Germany	Finanzamt Bremen	VAT	Finanzamt Bremen Postfach 10 57 29 Bremen 28057 Germany Rudolf-Hilferding-Platz 1, 28195 Bremen, Germany
Germany (APD)	Hauptzollamt Frankfurt	Airline Taxes and Fees: Aviation Security Fee	Hauptzollamt Frankfurt am Main Hahnstr. 68 – 70 60528 Frankfurt am Main Steueranmeldung, Germany
Italy	Agenzia delle Entrate (Italian Revenue Agency)	VAT	Centro Operativo di Pescara Via Rio Sparto, 21, 65100 Pescara, Italy
Lithuania	State Tax Inspectorate (Valstybinė mokesčių inspekcija / VMI)	VAT	Vasario 16-osios g. 14, 01107 Vilnius, Lithuania
Lithuania	(LT) Valstybinė mokesčių inspekcija prie Lietuvos Respublikos finansų ministerijos (VMI)	Income Taxes: Corporate Income Tax (Permanent Establishment)	Vasario 16-osios g. 14, 01107 Vilnius, Lithuania
Lithuania	(LT) Valstybinė mokesčių inspekcija prie Lietuvos Respublikos finansų ministerijos (VMI)	Monthly Payroll Tax Obligations: Employment-Related Withholding Taxes	Vasario 16-osios g. 14, 01107 Vilnius, Lithuania
Lithuania	(LT) Valstybinio socialinio draudimo fondo valdyba prie Socialinės apsaugos ir darbo ministerijos (“VSDFV prie SADM”)	Monthly Payroll Tax Obligations: Employment-Related Withholding Taxes	Konstitucijos pr. 12-101, 09308 Vilnius, Lithuania

Country	Taxing Authority	Type(s) of Tax	Address
	(EN) The Board of the State Social Insurance Fund under the Ministry of Social Security and Labour		
Norway	Norwegian Tax Administration (Skatteetaten)	VAT	Postal address: P.O. Box 9200 Grønland, 0134 Oslo, Norway
Norway (APD)	Skatteetaten	Airline Taxes and Fees: Air Passenger Tax- APD	Postboks- 38, Saeravgifter, 4891 Grimstad, Norway
Poland	Krajowa Administracja Skarbowa (KAS)	Income Taxes: Corporate Income Tax (Permanent Establishment)	Świętokrzyska 12, 00-916 Warsaw, Poland
Portugal (APD)	Autoridade Nacional Da Aviacao Civil	Airline Taxes and Fees: Carbon Tax	Rua B, Edifício 4- Aeroporto Humberto Delgado, 1749-034 Lisboa
Sweden	(SE) Försäkringskassan (EN) Swedish Social Insurance Agency	Monthly Payroll Tax Obligations: Employment-Related Withholding Taxes	Försäkringskassan, Box 42006, SE-126 12 Stockholm, Sweden
Sweden	(SE) Skatteverket (EN) Swedish Tax Agency	Monthly Payroll Tax Obligations: Employment-Related Withholding Taxes	(SE) Skatteverket (EN) Swedish Tax Agency SE-205 30 Malmö, Sweden
Ukraine	Ukraine State Tax Service	Income Taxes: Corporate Income Tax (Permanent Establishment)	Ukraine State Tax Service 33/19 Soludenka str., Kyiv, 04116, Ukraine
United Kingdom (APD)	HMRC Air Passenger Duty	Airline Taxes and Fees: Air Passenger Duty	Central Collection Unit, Alexaner Houes, 21 Victoria Avenue, Southend on Sea, UK
United Kingdom (APD)	HMRC Air Passenger Duty	Airline Taxes and Fees: Air Passenger Duty	Trinity Bridge House, Dearmans Place Salford M3 5BS United Kingdom