








Aviation Taxes in Europe: A snapshot



Last update: 15 January 2013



Country	Name	Presentation	Rates	How to declare and pay								
 Austria	Air Transport Levy	<p>On the basis of the Budget Accompanying Act, most recently amended by the Tax Code Amendment Act (2011), which introduced inter alia an air transport levy, every aircraft owner is required to pay an air transport levy to the competent tax office [<i>Finanzamt für Gebühren, Verkehrssteuern und Glücksspiel</i>] in Austria for passengers departing from Austrian airports, unless an exemption from liability for air transport levy applies.</p> <p>For all additional information please click here</p>	<p>Amount to be paid per passenger with a destination airfield within the following zones is as follows:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Routes</th> <th style="text-align: left;">Tariff</th> </tr> </thead> <tbody> <tr> <td>Short haul pursuant to Annex 1</td> <td>€ 7</td> </tr> <tr> <td>Medium haul pursuant to Annex 2</td> <td>€ 15</td> </tr> <tr> <td>Long haul</td> <td>€ 35</td> </tr> </tbody> </table>	Routes	Tariff	Short haul pursuant to Annex 1	€ 7	Medium haul pursuant to Annex 2	€ 15	Long haul	€ 35	<p>The tax liability arises upon expiry of the calendar month in which the departure occurred.</p> <p>The tax debtor (aircraft owner) must calculate the levy and submit a tax statement to the tax office (<i>Finanzamt</i>) no later than on the 15th day (due date) of the second calendar month following the calendar month in which the tax liability arose (statement period). The tax statement must be submitted electronically.</p> <p>An aircraft owner who has neither an ordinary residence nor a registered office or permanent establishment within Austria must engage a fiscal representative prior to performing its first departure from a domestic airport, triggering tax liability.</p> <p>For further information as well as the Air Transport Levy Act please click here</p>
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 Bosnia	Government tax	Tax on passengers flying outside the country	US\$ 12 is levied on passengers embarking in Bosnia & Herzegovina for destinations abroad.	<p>Place of payment: airport of departure.</p> <p>Exemption: transit passengers not leaving the airport transit area.</p>								
 Croatia	Civil aviation tax	Tax on air carriers per passenger	According to the Order issued by the Minister of Maritime Affairs, Transport and Infrastructure on the basis of Article 142, §10 of the Air Traffic Act, air carriers must pay:	<p>Air carriers may choose from the two following tax payment options:</p> <ol style="list-style-type: none"> 1. Payment to the aerodrome operators who collect it on behalf of the Agency (AHCN) and 								

			<ul style="list-style-type: none"> • Amount of € 0.02 calculated per kilo of goods/cargo carried in scheduled and non-scheduled air transport in departure, and • Amount of € 1.37 per passenger departing abroad or amount of € 0.68 per passenger for domestic and transfer departure. Air carriers are obliged to calculate this tax in the price of the passenger ticket. 	<p>then transfer it to the Agency's account</p> <p>2. Direct payment to the Agency based on invoices.</p> <p>For all additional information please click here.</p> <p>In order to complete the database, please fill in the form which you can find here.</p>
<p>France</p> 	<p>Civil Aviation tax</p>	<p>Article 51 of the Law of Finances of 1999 has given rise, from January to the « Civil Aviation Tax ». The tax is levied on all public air transport companies, irrespective of their nationality and juridical forms, on their passengers and freight (or mail) when embarked from the French territory (i.e. metropolitan France, French overseas departments, French overseas collectivities of St-Bartholomew and St-Martin).</p> <p>For franchised flight, charter flight, code share flight, or, for capacity reservation agreement, joint services or service ensured by rented aircraft, the person liable for the payment of the tax is the company whose flight number is used for the air traffic control.</p> <p>The tax is due for each commercial flight (i.e. each revenue-generating flight), whether the flight is a scheduled</p>	<p>The rates of the tax of the civil aviation are re-evaluated every year in a proportion equal to the projected rate of growth of the consumer price index.</p> <p>For flights performed from April 1st 2013 (period of the flights), the rates are the following :</p> <ul style="list-style-type: none"> • €4,31 per passenger to destinations within France, within other European Country, within other signatory State to the European Economic Area Agreement, or to Switzerland ; • € 7,75 per passenger to destinations within other States ; • € 1,29 per tons of freight or mail to any destinations. <p>From January 2013, public air transport companies who declared an amount of tax equal or inferior to 12 000 € in the former year are allowed to submit quarterly declarations from the first quarter of the following year. In no case should you make several declarations onto one single form.</p>	<p>The French Authority has created a fiscal one-stop office called <i>Guichet Fiscal Unique</i> (or GFU) located in Aix-en-Provence and grouping together in one single place the administration and collection of its four aeronautical taxes.</p> <p>For all additional information please click here</p>

		or a chartered one. Charter flights, taxi flights and business flights are commercial flights and as such lead to the application of the Civil Aviation Tax.															
<p>France</p> 	Solidarity tax	<p>Article 22 of the Law of Finances of 2005 gave rise, from July 2006 on, an additional charge to the Civil Aviation Tax to be allocated to the Solidarity Fund for Development.</p> <p>The purpose of this tax administered by the French Agency for Development is to contribute to finance the developing countries particularly in the health field.</p>	<p>The rate of the tax depends on the final destination of the passenger. The tax is not collected when the passenger is in transfer. A passenger is considered as being in transfer at an airport when the 3 following conditions are met :</p> <ul style="list-style-type: none"> • The arrival was made by air on the airport in question or on one which is part of the same airport system • The time between the hour scheduled for the arrival and the one for the departure does not exceed 24 hours. • The final destination airport is different from the one from which the passenger initially departed and is not part of the same airport system. <p>The final destination the first landing place where the passenger is not in transfer.</p> <table border="1"> <thead> <tr> <th>Final destination</th> <th>Condition of travel</th> <th>Rate</th> </tr> </thead> <tbody> <tr> <td rowspan="2">France/EU/EEA</td> <td>First or Business</td> <td>€ 10</td> </tr> <tr> <td>Coach</td> <td>€ 1</td> </tr> <tr> <td rowspan="2">Rest of world</td> <td>First or Business</td> <td>€ 40</td> </tr> <tr> <td>Coach</td> <td>€ 4</td> </tr> </tbody> </table>	Final destination	Condition of travel	Rate	France/EU/EEA	First or Business	€ 10	Coach	€ 1	Rest of world	First or Business	€ 40	Coach	€ 4	Cf. above, Civil Aviation tax
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France	Airport tax	Article 136 of the Finance Law of 1999	The Decree of December 2012 that sets the list of	Cf. above, Civil Aviation tax													

		<p>established, as of July 1999, a tax called the « Airport Tax ».</p> <p>The airport tax is collected to benefit of the private or public administrators of aerodromes the traffic of which was greater than 5,000 pax (or 100kg freight) in the course of the preceding year.</p> <p>The tax is allocated to each aerodrome for the financing of safety – fire-fighting - rescue services, animal strike hazard prevention, security and for measures undertaken in the context of environmental checks.</p>	<p>aerodromes eligible to the airport tax is applicable from April 2013.</p> <p>There is a deduction for passengers on connecting flights. The rate of this deduction is set at 40% of the rates currently applied (cf. definition of passenger in transit, above “Solidarity tax”).</p>	
<p>France</p> 	<p>Tax on Air Transport Noise Pollution</p>	<p>Article 19 of the amended Law of Finance institutes as of January 2005 a tax called “Tax on Air Transport Noise Pollution”. It is collected to the benefit of private or public aerodrome administrators for which :</p> <ul style="list-style-type: none"> • the annual number of takeoffs by aircraft – whose MTOW is greater than to 20 tonnes – exceeds 20,000 over one of the previous 5 years, or • the annual number of a/c movements – whose MTOW is at least 2 tonnes - exceed 50,000 over one of the 5 previous years, if the “<i>Plan d’exposition au bruit</i> 	<p>The list of aerodromes subject to this tax is the following one:</p> <ul style="list-style-type: none"> • 1st group: from 30 to 68 €: Paris-Orly, Toulouse-Blagnac • 2nd group: from 10 to 22 € : Paris-CDG, Paris-le Bourget, Nantes-Atlantique • 3rd group: from 4 to 8 €: Beauvais-Tillé, Bordeaux-Mérignac, Lyon-Saint-Exupéry, Marseille-Provence, Nice-Côte-d’Azur • 4th group: from 0,5 to 3 : Strasbourg 	<p>Cf. above, Civil Aviation tax</p>

		<p>(PEB)” or “<i>Plan de gêne sonore</i> (PGS)” of this aerodrome intersects the “PEB” or “PGS” of an aerodrome that gathers all the characteristics previously defined.</p> <p>Aircraft with MTOW greater than 2 tonnes departing from these aerodromes are covered.</p>		
<p>Germany</p> 	<p>Air Transport tax</p>	<p>It applies to departing passengers from German Airports for flights after January 2011 (excluding transfer passengers).</p>	<p>According to sec. 4 ATTA, the tax is incurred with the departure of the passenger from a German place of departure.</p> <p>The tax is</p> <ul style="list-style-type: none"> • €7.50 per passenger for short-haul departure, • €23.43 for medium-haul services and • €42.18 on long-haul flights. 	<p>Airlines not having their legal corporate seat in Germany but offering flights from German airports are required to register with Main Customs Office and have to appoint an Air Travel Tax Representative.</p> <p>The tax will probably be abolished in 2014 as airlines claim that the tax has massive negative effects on German aviation by discouraging passengers from travelling from German airports. See here for more information.</p>
<p>Italy</p> 	<p>Luxury tax</p>	<p>The Italian government adopted a first amendment to the controversial Italian Luxury Tax originally adopted in December 2011 by March 2012, initially only aimed at aircraft owners.</p>	<p>The March 2012 rule introduces a tax on Italian and non-Italian commercial operators. This tax on 'aero-taxi' must be paid by each passenger for each leg and is equivalent to:</p> <ul style="list-style-type: none"> • 10 € on legs of less than 100km • 100 € on legs of less than 1,500km and • 200 € for legs above 1,500km; <p>A return flight to Italy consists of two legs and will therefore require a double payment of the above-</p>	<p>The <i>Agenzia delle Entrate</i> has adopted the rules on the payment method for this tax. More information here</p>

			<p>mentioned figures. Any additional domestic flight inside the Italian territory will count as an additional leg.</p> <p>As regards the tax on non-commercial operations established in December 2011, the amounts initially considered have been reduced by 50% (e.g. for aircraft up to 1,000 kg, 1.5 €/kg were foreseen, while in the amended version this has been dropped to 75 ¢). This will be charged only if the aircraft stays more than 45 days on Italian territory.</p> <p>Non-Italian registered aircraft having spent more than 45 days on Italian territory will be subject to the tax on a pro-rata monthly basis, i.e. 1/12 of the annual rate for each month spent in Italy in excess of the 45 days tax exemption period. The tax and airport authorities will monitor actual payment. This is applied retroactively to December 2011.</p>	
<p>Serbia</p> 	<p>CAD passenger tax</p>	<p>Tax on departing passengers via commercial air transport</p>	<p>The amount to be paid by departing passengers if they use commercial air transport is a fixed amount of € 0.98.</p>	<p>Here for all the information</p> <p>On the basis of the issued invoices domestic air carriers and aerodrome operators shall pay in dinars to the bank account of the Directorate, while foreign air carriers shall pay in euros (EUR) to the foreign currency account of the Directorate pursuant to the instructions for payment stated on the invoice, within 8 days from the date of delivery of the invoice.</p>
<p>UK</p> 	<p>Air Passenger Duty</p>	<p>APD is a duty of Excise which is levied on the carriage, from a UK airport, of chargeable passengers on chargeable</p>	<ul style="list-style-type: none"> • Aircraft below 5.7 tonnes are excluded • Aircraft from 5.7 to 20 tonnes are subject to the same charging rate as commercial airlines. 	<p>The tax will be calculated and paid by the aircraft's operator, with the cost added to the charter price charged to the customer.</p>

		<p>aircraft. APD came into effect on 1 November 1994. Business Aviation got included in the APD in April 2013.</p> <p>The Government extended aviation tax to 'business jets' on a per passenger basis with an authorised TOW of more than 5.7 tonnes.</p>	<p>The qualification is the application of seat pitch to determine whether the reduced rate will apply in a particular aircraft or whether the standard rate will apply.</p> <ul style="list-style-type: none"> • Trigger for seat pitch is below 40". Less than this will be treated at the reduced rate whilst above it becomes standard rate. • Above 20 tonnes and with fewer than 19 seats, the configuration is considered as luxury. For these aircraft a multiple of two is applied to each cell. • There are exemptions, including, emergency flights, research and training flights, and all helicopter flights. 	<p>Full details here</p>																											
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