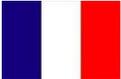


Aviation Taxes in Europe: A snapshot

Last update: 3 September 2015

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: right;">Tariff</th> </tr> </thead> <tbody> <tr> <td>Short haul pursuant to Annex 1</td> <td style="text-align: right;">€ 7</td> </tr> <tr> <td>Medium haul pursuant to Annex 2</td> <td style="text-align: right;">€ 15</td> </tr> <tr> <td>Long haul</td> <td style="text-align: right;">€ 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>
Routes	Tariff											
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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>								

<p>France</p> 	<p>Solidarity tax</p>	<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" data-bbox="945 965 1585 1332"> <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	<p>Cf. above, Civil Aviation tax</p>
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<p>France</p> 	<p>Airport tax</p>	<p>Article 136 of the Finance Law of 1999 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>The Decree of December 2012 that sets the list of 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>Cf. above, Civil Aviation tax</p>
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<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 (PEB)</i>” or “<i>Plan de gêne sonore (PGS)</i>” of this aerodrome intersects the “PEB” or “PGS” of an aerodrome that gathers all the characteristics previously defined. <p>Aircraft with MTOW greater than 2 tonnes departing from these aerodromes are covered.</p>	<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>
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<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 'aerotaxi' 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 6 months on Italian territory.</p> <p>Non-Italian registered aircraft having spent more than 6 months 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 6 months 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 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>	<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. 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. 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>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>Full details here</p>																								
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