

ITALIAN AEROTAXI PASSENGERS TAX

Explanatory note

1.1 The Italian aerotaxi passengers tax – Short description

The tax is due by each passenger and paid to the operator as follows:

- euro 10 for each passenger for each flight to, from or within the Italian territory of less than 100 km (targeted primarily at helicopter transportation services)
- euro 100 for each passenger for each flight to, from or within the Italian territory of more than 100 km but less than 1500 km
- euro 200 for each passenger for each flight to or from the Italian territory in excess of 1500 km

For calculation purposes, flight distance between point of departure and point of arrival (regardless of any technical stop-over) is calculated by reference to the great circle route plus 95 km.

The tax is expressed to be due on “aerotaxi flights”, defined in an implementing directive as passengers’ flights where the aircraft is chartered for its entire capacity. More coherently “aerotaxi flights”, also for the purposes of this tax, should be limited to aircraft having seating capacity non-exceeding 19 passengers.

1.2 Who pays the tax

The tax is due by each passenger to the operator, who is then obliged to pay it to the tax authorities once collected. The amount of the tax is not part of the operator services subject to VAT. The operator acts as a collecting agent.

1.3 When is the tax paid

Time of payment of the tax by the operator depends on the aircraft country of registration.

For EU registered aircraft and aircraft registered within the European Economic Area (EU member States plus Iceland, Liechtenstein and Norway) the tax is due at the end of each month by reference to the passengers/flights carried out in the previous month.

For aircraft registered in other countries the tax is payable, for each passenger/flight, prior to departure from the Italian territory or within the day following the date of arrival on the Italian territory.

The tax is payable since April 29th 2012 (date when law 44/2012 came into force).