

**Amendment of the Environmental Taxes Act (Flight Tax Act)**

**PROPOSAL OF LAW**

All who will see or hear it read, salute! do know:

So We have considered that it is desirable in the Taxation on  
include a flight tax on the environmental basis;

That is how We, the Advisory Department of the Council of State, heard and in common  
consultations of the States General, have approved and understood, as We agree and  
understood by this:

**Article I**

The Environmental Taxes Act is amended as follows:

A.

In **Article 1** , replacing the point at the end of section d by a  
semicolon, a part added, reading:

e. a flight tax.

B.

A chapter is inserted after **Chapter VI** , reading:

## **Chapter VII Flight tax**

### **Section 1. Definitions**

#### **Article 72**

For the purposes of this chapter and the provisions based on it is understood below:

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a. airport: airport as referred to in Article 1.1, paragraph 1, of the Aviation Act provided with a runway of at least 2100 meters, insofar as that airport is the civilian airport or, if it is a military airport, also due to other than military aviation is used;

b. airport operator: legal or natural person who operates the airport as runs a business; this also includes the civilian operator referred to in Article 1.1, first paragraph, of the Aviation Act;

c. aircraft: motorized aircraft with a maximum permitted take-off weight of more than 8616 kilograms, with the exception of aircraft used by the Dutch or one allied forces;

d. cargo plane: an aircraft that performs a flight for the sole purpose to transport goods, including air mail;

e. airline: airline as referred to in Article 1.1, first paragraph, of the Aviation Act, as well as anyone else in whose name an aircraft is registered in the register, as referred to in Article 3.3, second paragraph, of the Aviation Act, or is registered in a foreign aircraft register;

f. passenger: natural person of 2 years or older who other than as a member of the on-board personnel is transported by aircraft;

g. member of the on-board staff: member of the on-board staff as referred to in Article 1.1, first member of the Aviation Act, as well as anyone who is only transported to board a another aircraft during a flight of that other aircraft work as a member of the to carry on board personnel;

h. noise class: the noise class of the aircraft determined on the basis of the noise production of the aircraft in accordance with the International Civil Aviation Organization recognized and accepted certification of that aircraft, expressed in EPNdB values such as defined in Annex 16, Volume I, associated with the op December 7, 1944, Chicago Convention on International Civil Aviation (Stb. 1947, H 165).

## **Section 2. Basis and tax liability**

### **Article 73**

1. A tax is levied under the name of flight tax in respect of:
  - a. the departure of a passenger with an airplane from a location in the Netherlands airport;
  - b. the departure of a cargo aircraft from an airport located in the Netherlands.
2. The departure of a passenger as referred to in the first paragraph, part a, is not considers the departure from an airport if:
  - a. that departure takes place as part of one transport contract subsequent to the time of arrival of the passenger with an airplane at that airport;
  - b. the connection is the main reason for using the airport; and

c. the passenger the area of the airport that a departing passenger may only do enter with a valid ticket, between the time of arrival and the time of departure has not left longer than 24 hours.

### **Article 74**

The tax is levied on the airport operator.

## **Section 3. Taxable amount and liability**

### **Article 75**

The tax is calculated:

- a. when applying Article 73, first paragraph, part a: about the number of passengers traveling with an aircraft departs from the airport;
- b. when applying Article 73, first paragraph, part b: about the maximum permitted take-off weight of the departing cargo plane.

### **Article 76**

The tax becomes due:

- a. when applying Article 73, first paragraph, part a: at the time when the passenger leaves by plane;
- b. when applying Article 73, first paragraph, part b: at the time when the cargo plane is leaving.

## **Section 4. Rate**

### **Article 77**

1. The rate is:
  - when applying Article 73, first paragraph, part a: € 7,000 per passenger;
  - b. when applying Article 73, first paragraph, part b, if the cargo aircraft is classified in noise class A: € 3,850 per 1000 kilograms maximum permitted starting weight;
  - c. when applying Article 73, first paragraph, part b, if the cargo aircraft is classified in noise class B: € 1,925 per 1000 kilograms maximum permitted starting weight.
2. For the application of the first paragraph, parts b and c, a cargo aircraft shall be classified in:
  - a. sound class A with a  $\Delta$ EPNdB higher than -20;
  - b. sound class B with a  $\Delta$ EPNdB equal to or lower than -20.
3. By rules of Our Ministers, further rules may be set for the benefit of the implementation of this article.

## **Section 5. Obligations for the benefit of taxation**

### **Article 78**

By rules of Our Minister, further rules may be laid down regarding the method on which the taxable person must keep records for the application of the air passenger tax.

### **Article 79**

1. The airline company shall provide the airport operator with the data necessary for the correct application of this chapter. The provision of this data takes place simultaneously with the provision of data that the airline as airport user is obliged to provide to the airport operator.
2. The airline is obliged to pay the air passenger tax that the the airport operator, to the extent that this tax is charged by the the airport operator is liable for:
  - a. in the application of Article 73, first paragraph, part a: the departure of passengers with a aircraft of that airline;
  - b. where Article 73 (1) (b) applies: the departure of a cargo aircraft from that airline.

C.

In **Article 90** , "and 60, paragraph 1," is replaced by "60, paragraph 1, and 77, paragraph 1,".

D.

In **Article 92** , first paragraph, "and the energy tax" is replaced by ", the energy tax and the air tax ".

## **Article II**

This Act comes into force at a time to be determined by Royal Decree, at which time determine the length of the first tax period.

## **Article III**

This law is cited as: Flight Tax Act.

Charge and recommend that it be placed in the Official Gazette and that all ministries, authorities, colleges and officials affected by this, to the precise implementation will love.

Given

The State Secretary for Finance,