

Official Gazette of the Kingdom of the Netherlands

Vintage 2020

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Law of December 16, 2020 amending the Environmental Taxes Act (Act air passenger tax)

We Willem-Alexander, by the grace of God, King of the Netherlands,
Prince of Orange-Nassau, etc. etc. etc.

All who will see or hear it read, salute! do to know:
So We have considered it desirable in the Law
taxes on an environmental basis to include an air passenger tax;
So it is, that We, the Advisory Division of the Council of State
heard, and in consultation with the States General, have approved
found and understood, as We approve and understand by this:

ARTICLE I.

The Environmental Taxes Act is amended as follows:

a

Article 1 is replaced by the full stop at the end of
part d with a semicolon, a part added, reading:
e. an air passenger 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 chapter based on it provisions is understood by:

a. *airport*: Airport under Article 1.1, first paragraph, of the Aviation Act provided with a runway of at least 2,100 meters, insofar as that airport is a civil airport or, if it concerns a military airport, also by other than military aviation is used;

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

c. *airplane*: motorized airplane with a maximum allowed take-off weight of more than 8,616 kilograms, with the exception of aircraft in use with the Dutch or an allied armed forces;

d. *cargo aircraft*: an aircraft on which a flight is carried out for the sole purpose of transporting goods, including airmail;

e. *airline*: airline as referred to in Article 1.1, first paragraph, of the Aviation Act, as well as any other person in whose name an aircraft is registered in the register referred to in Article 3.3, second member of the Aviation Act, or is registered in a foreign country register of aircraft;

f. *passenger*: natural person of 2 years or older who is different than as a member of the flight crew is transported by airplane;

g. *member of the flight crew*: member of the flight crew as referred to in Article 1.1, first paragraph, of the Aviation Act, as well as anyone who exclusively being transported to board another aircraft during a flight duties of that other aircraft as a member of the flight crew to perform;

h. *noise class*: the noise class of the aircraft that has been determined on the basis of the noise production of the aircraft in accordance with the by recognized and accepted by the International Civil Aviation Organization certification of that aircraft, expressed in EPNdB values such as defined in Annex 16, Volume I established by that organization, belonging to it was established in Chicago on December 7, 1944 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 air passenger tax from:

a. the departure of a passenger with an aircraft from an in Netherlands located airport;

b. the departure of a cargo aircraft from one located in the Netherlands airport.

2. As the departure of a passenger as referred to in the first paragraph, part a, departure from an airport is not considered if:

a. that departure takes place as part of one contract of carriage subsequent to the moment of arrival of the passenger with a plane at that airport;

b. the connection is the main reason for using the airport; and

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

Article 74

The tax is levied on the airport operator.

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SECTION 3. MEASURE OF TAX AND OBLIGATION

Article 75

The tax is calculated:

when applying Article 73, first paragraph, under a: on the number of passengers departing from the airport by plane;

b. in application of Article 73, first paragraph, under b: about the maximum permitted take-off weight of the departing cargo aircraft.

Article 76

The tax is payable:

in case of application of Article 73, first paragraph, under a: at the time on which the passenger departs with an airplane;

b. in the case of application of Article 73, first paragraph, under b: at the time on which the cargo plane takes off.

SECTION 4. TARIFF

Article 77

1. The rate is:

when applying Article 73, first paragraph, part a: € 7,000 per passenger;

b. in application of Article 73, first paragraph, under b, if the cargo aircraft is classified in noise class A: € 3,850 per 1,000 kilograms

maximum allowed take-off weight;
 c. in application of Article 73, first paragraph, under b, if the cargo aircraft is classified in noise class B: € 1,925 per 1,000 kilograms maximum allowed take-off weight.

2. For the purposes of paragraph 1, a cargo aircraft is parts b and c, divided into:

- a. noise class A at an Δ EPNdB higher than -20 ;
- b. noise class B at an Δ EPNdB equal to or lower than -20 .

3. Further rules may be set by regulation of Our Ministers for the implementation of this article.

SECTION 5. OBLIGATIONS FOR THE SERVICE OF TAX TAX

Article 78

Further rules may be set by regulation of Our Minister about the way in which the taxpayer must keep records for the purposes of the air passenger tax.

Article 79

1. The airline shall provide to the operator of the airport data necessary for correct application of this chapter. The provision of these data takes place simultaneously with the provision of the data that the airline as user of the airport is obliged to the operator of the airport.

2. The airline is obliged to pay the flight costs charge that the airport operator charges it, insofar as this tax is by the airport operator due in respect of:

- a. in application of Article 73, first paragraph, under a: the departure of

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passengers with an aircraft of that airline;

b. in application of Article 73, first paragraph, under b: the departure of a cargo aircraft of that airline.

C.

In Article 90, "en 60, first paragraph," is replaced by "60, first paragraph, and 77, paragraph 1, ».

D.

In Article 92, paragraph 1, "and the energy tax" is replaced by «, The energy tax and the air passenger tax».

ARTICLE IA

If the proposal submitted by royal message of 3 June 2019 of the Act amending the Environmental Taxes Act and the Environmental Management Act for the introduction of a minimum CO₂ price electricity generation (Minimum CO₂ Electricity Generation Price Act) (Parliamentary documents 35 216) has been or will be enacted as a law and Article I, part A, of that law:

comes into force or has entered into force before Article I, part A, of this Act, Article I, part A, of this Act will read as follows:

a

Article 1 is replaced by the full stop at the end of part e by a semicolon, a part added, reading:

f. an air passenger tax .;

b. comes into force later than Article I, part A, of this Act Article I, part A, of that Act to read as follows:

a

In Article 1, under referencing from parts e to f, a part inserted, reading:

e. a minimum CO₂ price.

ARTICLE IB

1. Our Minister of Finance shall send within two years after the entry into force entry into force of this Act to the States General a report on the effectiveness and the effects of the air passenger tax on cargo vehicles as referred to in Article 73, first paragraph, under b, of the Taxes Act on an environmental basis in practice.

2. Our Minister of Finance shall send within five years after the entry into force entry into force of this Act to the States General a report on the effectiveness and effects of the air passenger tax referred to in Chapter VII of the Environmental Taxes Act in practice.

ARTICLE II

This law enters into force on a by Royal Decree time point, where can be determined what is the length of the first tax period.

ARTICLE III

This act is cited as: Air Passenger Tax Act.

Charges and order that it will be posted in the Official Gazette and that all ministries, authorities, colleges and officials do so will keep to the precise execution.

Parliamentary paper 35 205

Given in The Hague, December 16, 2020

Willem Alexander

The State Secretary for Finance,
YES File note

Released the *twenty-third of* December 2020

The Minister of Justice and Security,
FBJ Grapperhaus