

Penalties – Aviation Taxes in Europe

UK APD

For a complete list of penalties and penalty rates, click the following link:

<https://www.gov.uk/government/publications/excise-notice-550-air-passenger-duty/excise-notice-550-air-passenger-duty#penalties-and-interest>

Germany – Article 16 of the Aviation Tax Act

Article 16 (1) defines penalties for failure to:

- register or late registration
- declare tax in time and for errors and inaccuracies in return
- update registration details
- provide additional documentation that may be requested by the customs office
- provide security if required to do so
- keep records and accounts

Article 16 (2) allows the tax office to issue penalties of up to €10,000.00.

France – Article 1727 until 1729 and 1730 of the French Tax Code

Article 1727 and 1730: Up to 5 percent of tax per month for late payment.

Article 1728: Between 10 and 80 percent for late submission of tax return.

Article 1729: Between 40 and 80 percent of tax for errors and inaccuracies in return.

Austria – Article 135 of the Federal Fiscal Code (BAO)

Article 135 allows the tax authority to issue a penalty of 10 percent of tax for late submission of tax return. No penalty is due if 10 percent of tax does not exceed €50.00.