



Ministry of Finance

Directorate-General for
Tax and Customs Policy
and Legislation

Directorate for Consumer
Tax, Customs and
International Tax

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memo

Questions internet consultation differentiation Dutch
aviation tax

The Dutch cabinet wants to increase the revenue of the aviation tax with € 248 million by 2027. The proposal is to apply higher taxes to long haul flights because of their higher emissions.

Aviation connects the Netherlands with the world. We can conduct business, go on holiday and visit friends and family all over the world. Goods can be transported quickly across long distances. Because of aviation, the Netherlands is able to be an international hub for people, trade, investments and knowledge. Aviation also has negative impacts. Aviation can lead to noise nuisance and the emissions of aviation can have a negative impact on the local air quality. Additionally, the emission of CO₂ and other green house gases have a negative impact on the climate.

The aviation tax is a way to price the negative impact of aviation. Since 2021, the Netherlands has a aviation tax in place with a tax rate of € 29,40 (as of 2025) per departing passenger, regardless of their destination. From 2027, the Dutch cabinet wants to increase the revenue of the aviation tax with € 248 million. The proposal is to apply higher taxes to long haul flights because they have higher total emissions.

Questions

Question 1

In many European countries with an aviation tax, long haul flights are already being taxed at a higher rate.

1. Do you think that long haul flights (>2.500 km) need to be taxed at a higher rate than shorter flights (<2.500 km)?

Question 2 & 3

Very short flights – such as a flight from Amsterdam to Brussels – have relatively high emissions per kilometre. And most of the time, there are other, more sustainable transportation options available like the train or car. Very long flights – such as a flight from Amsterdam to Bali – have high total emissions partly due to the distance of the flight.

2. Do you think that very short flights (<500 km) need to be taxed more than other flights?
3. Are you of the opinion that very long flights (>10.000 km) need to be taxed more than other flights?

Question 4

In the situation that longer flights are taxed at a higher rate, it is important to determine from which distance the higher rates take effect. The selected distance

categories may lead to some countries or geographical areas to partly fall under different tax rates. This may be undesirable. A possible solution to this is to charge a tax rate per specific country or geographical area. This may be based on, for example, being a member of the EU or being an overseas territory of an EU member state. Charging lower tax rates for specific countries or geographical areas may have an impact on the tax rates of the aviation tax.

4. Do you think that certain countries or geographical areas should be charged at a different tax rate than their distance from the Netherlands indicates? If so, which countries or geographical areas should be taxed differently according to you?

Question 5

The current aviation tax has several exceptions. For example for transfer passengers or for flights with aeroplanes with a maximum take-off weight of less than 4.000 kg. Exceptions or different tax rates can be used to encourage or discourage specific behaviour. However, they do make the aviation tax more complicated. Exceptions can also lead to higher tax rates.

5. Do you think that all types of flights and passengers should be taxed at the same rate? If not, which types of passengers and/or flight should be taxed at a different rate or even excepted?