

Supporting document to Emirates' response to the Ministry of Finance's consultation regarding the differentiation of aviation tax

February 2025

Emirates Airline welcomes the opportunity to respond to the consultation regarding the differentiation of aviation tax carried out by the Dutch Ministry of Finance.

Emirates in the Netherlands

In the 2023-24 financial year, Emirates operated a global network of 151 destinations in 79 countries across six continents with a fleet of 260 wide-body aircraft, independently of the global airline alliances. Emirates' current fleet is composed of Airbus A380, A350 and Boeing 777 aircraft.

In the Netherlands, Emirates is a significant contributor to Dutch air connectivity since 2010, when it launched a daily service to Amsterdam Schiphol (AMS). Since then, Emirates has gradually increased capacity in line with demand.

To date, Emirates has carried over 6.6 million passengers on its flights to and from Amsterdam. Emirates currently serves the city with three daily frequencies, with the Airbus A380 being deployed on two daily services, and with the Boeing 777 being deployed on one daily service. In total Emirates' passenger services have a total weekly capacity of nearly 9,800 seats.

Apart from the offered wide-body aircraft belly capacity for cargo, Emirates SkyCargo launched scheduled freighter services to Maastricht (MST) in 2018 and currently operates two weekly services to MST and nine weekly services to AMS. In total, Emirates' aircraft that serve the Netherlands have 1,450 tonnes of cargo capacity per week across passenger belly hold and freighter services.

Emirates' widebody capacity to and from AMS with regards to both passenger and freight carriage not only plays an important role in serving the AMS-Dubai (DXB) market, but the connections provided by Emirates beyond DXB also offer convenience and shorter travel times, therefore contributing to Amsterdam's overall network quality.

Emirates' consistent deployment of widebody aircraft, also increases the average number of passengers per flight, thereby contributing to an economically more efficient and a more environmentally friendly use of scarce slots. Specifically in the 2023-24 financial year, Emirates carried over 695,000 passengers on the DXB-AMS route with a high seat factor of 82%.

Emirates is committed to minimising the environmental impact of our operations across all businesses and activities, including our supply chain. Our environmental efforts are focussed on three areas: reducing emissions, consuming responsibly, and preserving wildlife and habitats. Emirates achieved the International Air Transport Association (IATA) Environmental Assessment (Iana) Stage One certification in 2023 and supports IATA's industry commitment to reach net zero carbon emissions by 2050. Our opportunities to achieve this goal include fleet renewal, operational fuel efficiency, renewable energy, and sustainable and low carbon aviation fuels.

Emirates considers reducing fuel consumption and maximising fuel efficiency as key to minimising carbon emissions from flights. An ongoing investment in future aircraft technology is Emirates' biggest commitment to reducing its environmental impact. The new generation of Airbus A350 XWB, Boeing 787, 777X and 777-200LR freighter aircraft that Emirates has on order will provide up to 22% greater fuel efficiency compared to the previous generation of aircraft. Emirates also has a comprehensive

fuel efficiency program that actively investigates and implements ways to reduce unnecessary fuel burn and emissions, where operationally feasible. Furthermore, Emirates supports initiatives that contribute to the deployment of sustainable aviation fuel (SAF), has participated in testing the use of 100% SAF, and advocates for the application of constructive policies to support the scaling up of SAF supply. In 2023 and 2024, Emirates purchased SAF for supply at Dubai, Amsterdam, Singapore and London Heathrow, in addition to mandated SAF in Norway and France.

Emirates' view on the intended outcome of the aviation tax

Emirates supports efforts to decarbonise the aviation sector but is of the view that taxation should be designed to contribute directly to sustainability rather than acting as a punitive measure that weakens the industry's competitiveness. Accordingly, we would emphasise the importance of redirecting tax revenues to support industry-led decarbonisation initiatives – such as the development and scaling up of sustainable aviation fuels (SAF) – to drive tangible emissions reduction.

Emirates would welcome further details from the Ministry of Finance on how it intends to utilise the tax revenues, and whether these funds will be allocated to mitigating and addressing the negative environmental impacts of aviation. This is especially important given that, as highlighted by the International Air Transport Association (IATA), governments that have introduced taxes aimed at reducing aviation emissions have so far been unable to demonstrate the intended reductions in emissions. Moreover, the revenues generated from these taxes have rarely been earmarked to initiatives that would support the path to decarbonisation. The Swedish government's decision to abolish its aviation tax, effective from June 2025, highlights the importance of designing tax policies that do not dampen economic competitiveness, while effectively contributing to decarbonisation and enabling demonstrable CO₂ reductions.