



# Change of Aviation Tax Rates from January 1st, 2020 and on April 1st, 2020

By ordinance of November 29, 2019 the Ministry of Finance (BMF) has marginally **decreased** aviation tax rates with effect from January 1st, 2020.

The new tax rate is per passenger with final destination

- |  |                  |
|--|------------------|
| 1. in a country of Annex 1 to the Aviation Tax Act | <b>7,37 EUR</b>  |
| 2. in a country of Annex 2 to the Aviation Tax Act | <b>23,01 EUR</b> |
| 3. in any other country                            | <b>41,43 EUR</b> |

With effect from April 1st, 2020 the aviation tax rates will **increase**.

The new tax rate is per passenger with final destination

- |  |                  |
|--|------------------|
| 1. in a country of Annex 1 to the Aviation Tax Act | <b>13,03 EUR</b> |
| 2. in a country of Annex 2 to the Aviation Tax Act | <b>33,01 EUR</b> |
| 3. in any other country                            | <b>59,43 EUR</b> |

<sup>1</sup> Ordinance on the reduction of the applicable tax rates in the year 2020 according to § 11 of the Aviation Tax Act (Luftverkehrsteuer-Absenkungsverordnung 2020 – LuftVStAbsenkV 2020) of November 29, 2019, Federal Law Gazette 2019 Part I, p. 2033.

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