



Fachbereich WD 4

**Questions regarding the German Air Passenger Tax
(Luftverkehrsteuer)**

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1. Does your country operate a tax on flights operated by airlines?

In Germany, the Air Traffic Tax has been levied since 2010 on flights departing from Germany and operated by airlines. This is based on the Air Traffic Tax Act (Luftverkehrsteuergesetz) of December 9, 2010.

2. Is the tax applied to the passenger or the airline?

The airline operating the flight is liable for the Air Traffic Tax. The tax is calculated based on the destination of the flight (see 3.) and the number of passengers carried. Regarding tax incidence, the tax is likely to be passed on to passengers in the form of increased ticket prices. This is also in line with the expectations of the legislator (statutory tax incidence).

3. In general, what are the tax rates?

Section 11 of the Air Traffic Tax Act (§ 11 Luftverkehrsteuergesetz) provides for three tax rates in fix euro amounts, which depend on the destination of the flight. The tax for flights to a country in the first category (Appendix 1 to the Air Traffic Tax Act (Anlage 1 zum Luftverkehrsteuergesetz)) is € 15.53 per passenger. This mainly includes European countries and neighbouring countries in North Africa. This tax rate also applies to all domestic flights. For countries in the second category (Appendix 2 to the Air Traffic Tax Act (Anlage 2 zum Luftverkehrsteuergesetz)), the tax is € 39.34 per passenger. This mainly includes countries in Africa and the Middle East. For flights to all other countries, the tax is € 70.83 per passenger.

In case the Air Traffic Tax revenue exceeds the amount of € 2.33 billion per year, the Federal Ministry of Finance is, from 2025 onwards, obliged to lower the tax rates proportionally to the excess amount for the next year (Section 11(2) of the Air Traffic Tax Act (§ 11 Abs. 2 Luftverkehrsteuergesetz)). In 2025, tax revenue is estimated at € 2.05 billion.

4. Do any exemptions or reductions apply?

Air freight transport is not subject to the Air Traffic Tax. Flights from abroad with a stopover in Germany of less than twelve or 24 hours, depending on the destination, are also not subject to the tax.

Furthermore, the following flights are tax-exempt (Section 5 Air Traffic Tax Act (§ 5 Luftverkehrsteuergesetz)):

- Flights for children under two years of age without a seat,
- Flights for military or official purposes,
- Re-routing of passengers after a flight cancellation,
- Flights to and from German islands with no road or rail connection to the mainland, if the place of departure or destination is located near the coast (100 kilometers) or on another German island; this only applies to flights taken by island residents and flights for medical or official purposes.

- Flights that serve exclusively medical purposes,
- Sightseeing flights in small aircrafts,
- Flights by flight crews.

5. Are there any proposed changes to your country's airline tax, or any ongoing developments?

In November 2025, the CDU/CSU and SPD parties that form the governing coalition in the German Bundestag agreed to reduce the Air Traffic Tax rates to the level prior to the last increase (May 2024) as of July 1, 2026. This would mean a reduction of the three tax rates (see 3.) to € 13.03 for flights to countries in the first category, € 33.01 for flights to countries in the second category, and € 59.43 for flights to all other countries. This is expected to provide relief to the aviation customers in the amount of € 350 million for a full fiscal year. The legislative procedure for this amendment of the Air Traffic Tax Act remains to be seen.
