

99102058002000

Air traffic tax registration

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/101920402/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102058002000
Leistungsbezeichnung I	Air traffic tax registration
Leistungsbezeichnung II	Register for the air traffic tax
Typisierung	1 - Bund: Regelung und Vollzug
Quellredaktion	Bund
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	
Verrichtungskennung	Festsetzung (2)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	10.12.2024

Modul	Sachverhalt
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://www.gesetze-im-internet.de/luftvstg/ https://www.gesetze-im-internet.de/luftvstdv/BJNR181200012.html
Teaser	Air carriers are obliged to register for air transport tax with the competent main customs office. Tax agents for air transport companies must apply for a permit from the competent main customs office.
Volltext	<p>Air carriers must register for air traffic tax if they carry out more than 2 departures per calendar year from a domestic departure point with an aircraft or rotorcraft. Registration must take place no later than 3 weeks before the 1st departure.</p> <p>Air carriers are companies with a valid operating license or an equivalent permit authorizing them to carry passengers commercially by aircraft or rotorcraft. They are subject to air traffic tax. The non-commercial transportation of passengers, for example sports and private aircraft and air freight transport, are not affected by the tax.</p> <p>If your air transport company is not based in Germany or another member state of the European Union (EU), you must appoint a tax representative in Germany. The tax representative must apply for a permit from the competent main customs office.</p> <p>Tax representatives represent the airline in the fulfillment of its tax rights and obligations under the Air Transport Tax Act.</p> <p>In the case of short-term departures, i.e. if there are less than 3 weeks between registration and the first departure, you must inform the responsible main customs office of the departure immediately by means of a notification. You must submit the application for registration for air traffic tax within 3 weeks of receipt of the notification by the responsible main customs office.</p> <p>If you do not carry out more than 2 departures per</p>

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calendar year, you do not have to register for air traffic tax. It is sufficient if you notify customs of the maximum of 2 departures per year and immediately submit a tax declaration for each departure.

Please note the different responsibilities:

- For air transport companies based in Germany that have not appointed a tax representative, the main customs office from whose district the entrepreneur operates his or her air transport company is responsible.
- For air carriers based in another EU Member State that have not appointed a tax representative, the main customs office from whose district the first departure in Germany took place is locally responsible.
- If a tax representative is appointed, the main customs office in whose district the tax representative is based has local jurisdiction. For air carriers that are not based in Germany or in another EU Member State and have not appointed a tax representative, the main customs office in whose district the first domestic departure takes place is locally responsible until the tax representative is appointed.

Erforderliche Unterlagen

- You must enclose the following documents with your application for registration for air traffic tax: proof of the operating license as an air carrier, a list of domestic take-off locations from which departures are to be made, a current extract from the commercial register (if the airline is registered) and a declaration of when the first departure will take place. If you have appointed a tax representative: Form 1169 "Confirmation of appointment as tax representative of air carriers (air traffic tax)"
- You must enclose the following documents with the application for authorization as a tax representative: Companies that are entered in the commercial, cooperative or association register: current extract from the register Non-registered companies: Copy of the current receipt of the business registration

At the request of the main customs office, you must submit further documents and evidence if these are

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required to secure tax revenue or for tax supervision.

Voraussetzungen

- Requirements for registration for air traffic tax: You have an air transport company and wish to operate commercial passenger flights from a domestic departure point with an aircraft or rotorcraft. You carry out more than 2 departures per calendar year.
- Requirements for the issue of a permit as a tax representative: You have your place of business in Germany. There are no concerns about your tax reliability. You keep proper commercial accounts and prepare annual financial statements in good time, insofar as you are obliged to do so under the German Commercial Code or the German Fiscal Code. You carry out a commercial or freelance activity.

As a private individual, you cannot apply for a license as a tax representative.

Kosten

There are no costs.

Verfahrensablauf

You can apply for registration online via the customs portal or by post, e-mail or fax.

Application in the customs portal:

- For air carriers based in Germany or another EU member state: Call up form 1164 "Application for registration as an air transport company" in the "Air transport tax" service in the customs portal. To use the service, you must register once in the customs portal. Send the completed form 1164 with the required documents to the responsible main customs office. In the customs portal, you can digitally retrieve the notification "Proof of registration as an air carrier" (form 1049) for the application for registration (form 1164), provided you have agreed to this. The exchange of inbox messages takes place via the inbox in the customs portal.
- For air carriers not based in Germany or another EU member state: Call up form 1169 "Confirmation of designation as tax representative of air transport companies" in the "Air transport tax" service in the customs portal. To use the service, you must register once in the customs portal. Submit the completed

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confirmation (form 1169) together with the completed application for registration as an air carrier (form 1164) with the required documents. Select the main customs office in whose district the tax representative is based as the addressee. In the customs portal, you can digitally retrieve the notification "Proof of registration as an air carrier" (form 1049) for the application for registration (form 1164), provided you have agreed to this. The exchange of inbox messages takes place via the inbox in the customs portal.

- for exceptions, such as a maximum of 2 departures per calendar year or 1st departure in less than 3 weeks: Call up form 1163 ("Notification according to section 7 paragraph 1 sentence 2 of the Air Transportation Tax Act") in the "Air Transportation Tax" service of the Customs Portal. To use the service, you must register once in the customs portal. Send the completed form 1163 to the responsible main customs office.
- if you wish to submit an application for a permit as the tax representative of an air transport company: Call up form 1162 "Application for a permit to act as a tax representative of air transport companies" in the "Air transport tax" service of the customs portal. To use the service, you must register once in the customs portal. Send the completed form 1162 with the required documents to the responsible main customs office. In the customs portal, you can digitally retrieve the notification "Permission to act as a tax representative of airlines" (form 1046) for your application for permission (form 1162), provided you have agreed to this. The exchange of inbox messages takes place via the inbox in the customs portal.

Important note:

In order to access the services in the customs portal, you must register a business customer account on the customs portal once. This is only possible with an ELSTER business account.

Application for registration by post, scanned by e-mail or fax:

- for air carriers based in Germany or another EU

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member state: Call up form 1164 "Application for registration as an air transport company". Send the completed form with the required documents to the competent main customs office. If a complete application for registration has been submitted, the main customs office will issue you with proof of registration (form 1049).

- for air carriers not based in Germany or another EU member state: Call up form 1164 "Application for registration as an air carrier". Send the completed form with the required documents and the confirmation of appointment as tax representative (form 1169) to the main customs office in whose district the tax representative is based. If a complete application for registration has been submitted, the main customs office will issue you with proof of registration (Form 1049).

- for exceptions, such as a maximum of 2 departures in a calendar year or 1st departure in less than 3 weeks: Call up form 1163 ("Notification according to section 7 paragraph 1 sentence 2 of the Air Transportation Tax Act"). Send the completed form to the responsible main customs office.

- if you wish to submit an application for a permit as the tax representative of an air transport company: Call up form 1162 "Application for a permit to act as a tax representative of airlines" on the customs website. Send the completed form with the required documents to the responsible main customs office. If the application is complete, the main customs office will grant you permission (form 1046) for an airline to act as a tax representative.

Bearbeitungsdauer

Registration as an air transport company and the granting of a permit as a tax representative depend on the circumstances of each individual case. It is usually completed within 1 to 4 weeks of the application being submitted, provided that all the required documents are enclosed.

Frist

3 Woche(n)

For short-notice departures: The application for registration must be received by the competent main customs office within 3 weeks of receipt of the notification of the short-notice departure.

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	<p>3 Woche(n)</p> <p>You must apply for registration in writing at least 3 weeks before the first departure.</p> <p>You do not have to submit the application for a permit as a tax representative within a specified period.</p>
weiterführende Informationen	<p>https://www.zoll.de/DE/Fachthemen/Steuern/Verkehrsteuern/Luftverkehrsteuer/Verfahren/Registrierung/registrierung_node.html</p> <p>https://www.zoll.de/DE/Fachthemen/Steuern/Verkehrsteuern/Luftverkehrsteuer/Verfahren/Steuerlicher-Beauftragter/steuerlicher-beauftragter_node.html</p>
Hinweise	There are no indications or special features.
Rechtsbehelf	<ul style="list-style-type: none"> • No formal legal remedy is available for proof of registration. • In the case of authorization to act as a tax representative: appeal. Detailed information on where and how to lodge an objection can be found in your permit or any notice of refusal. • Legal action before the tax court (usually after the objection procedure).
Kurztext	<ul style="list-style-type: none"> • Registration for air traffic tax required for airlines with more than 2 departures from a domestic location per calendar year • Deadline: no later than 3 weeks before 1st departure • Appointment of a tax representative required for airlines not based in Germany or another EU member state Application for permission to operate required Represents air carriers in the fulfillment of their tax rights and obligations under the Aviation Tax Act • Special cases: for a maximum of 2 departures in a calendar year or 1st departure in less than 3 weeks, details of the company, departure location and departure date must be provided. • Application must be duly signed on paper or online using the ELSTER certificate
Ansprechpunkt	
Zuständige Stelle	
Formulare	Forms available: Yes

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	<p>Written form required: Yes</p> <p>Informal application possible: No</p> <p>Personal appearance necessary: No</p> <p>Online services available: Yes</p>
Ursprungsportal	Air traffic tax registration, Luftverkehrsteuer Registrierung