

99102058111000

Air traffic tax collection

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/102748136/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102058111000
Leistungsbezeichnung I	Air traffic tax collection
Leistungsbezeichnung II	Register and pay 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	Erhebung (111)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	10.12.2024

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Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://www.gesetze-im-internet.de/ao_1977/ https://www.gesetze-im-internet.de/luftvstg/ https://www.gesetze-im-internet.de/luftvstdv/BJNR181200012.html
Teaser	Airlines that carry out commercial passenger air traffic and transport passengers from German airports to destinations must register and pay the air traffic tax.
Volltext	<p>If you, as an airline, transport passengers commercially from Germany, you must pay air traffic tax. Non-commercial passenger flights carried by private individuals and cargo flights are excluded from the tax.</p> <p>In principle, all departures with airplanes and rotorcraft from German airports are taxed. Tax debtors registered for air traffic tax, i.e. air transport companies or their tax representatives, must submit a monthly tax return.</p> <p>If you are not registered for the tax, you are obliged to submit the tax declaration immediately for each departure and pay the tax immediately.</p> <p>The air traffic tax is calculated per passenger according to the distance to the destination and is divided into 3 distance classes.</p> <ul style="list-style-type: none"> • Distance class 1 includes Destinations within Germany, • Destinations in member states of the European Union (EU), • Destinations in countries that are candidates for EU membership, • Destinations in member states of the European Free Trade Association (EFTA) and third countries within this distance range (in particular Turkey, Russia, Morocco, Tunisia, Algeria, United Kingdom). <p>Distance class 2 includes:</p> <ul style="list-style-type: none"> • Countries that do not fall into distance class 1 up to a distance of 6,000 kilometers (other North and Central

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African states, Arab states, Central Asian states).

Distance class 3

- includes all other destinations that are not covered by distance classes 1 or 2.

A complete list of countries belonging to distance classes 1 and 2 can be found in Annexes 1 and 2 of the Air Transport Tax Act. From 2025, the tax rates will be reduced as a percentage with effect from the following calendar year if the air traffic tax revenue in the previous year exceeds the amount of EUR 2.33 billion.

A reduced tax rate applies to so-called island flights, i.e. departures from and to domestic, Danish or Dutch North Sea islands. This is 20 percent of the standard tax rate and applies if the islands are not connected to the mainland by a tide-independent road or rail link and if the point of departure or destination on the mainland is not more than 100 kilometers away.

- on the mainland is no further than 100 kilometers as the crow flies from the coast or
- is located on another inland, Danish or Dutch North Sea island.

In some cases, departures may be exempt from air traffic tax. You can find out when the exemption applies on the Customs website.

Erforderliche Unterlagen

- Form 1110 "Air traffic tax declaration"
- if you wish to issue a SEPA company direct debit mandate to the responsible main customs office: Form 0591 E

Voraussetzungen

- Air carriers not based in Germany or another EU Member State must appoint a tax representative.
- Air carriers with more than 2 departures from a domestic departure point per calendar year must register with the competent main customs office.

Kosten

There are no costs.

Verfahrensablauf

You can register for air traffic tax by post, e-mail, fax or via the online service of the customs portal for citizens

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and business customers.

Online registration:

- Log in to the citizen and business customer portal with your ELSTER certificate and password.
- Under "Services", select the "Transport tax" business category. Then select "Air transport tax".
- Call up the form and complete it in full online.
- If required, you have the option of uploading attachments.
- Once the form no longer contains any errors and you have confirmed the declaration of commitment, you can send it off.
- The data from your electronic tax declaration will be sent to the main customs office selected and checked upon receipt.
- In the event that the main customs office wishes to deviate from your tax declaration, you will receive a tax assessment notice.
- In the event that the main customs office deviates from the declared tax, you can retrieve the assessment notice for form 1110 digitally in the customs portal, provided you have agreed to this. The exchange of mailbox notifications takes place via the "Inbox" mailbox function in the customs portal.

Registration by post, fax or e-mail:

- Call up form 1110 "Air transport tax declaration" and complete it.
- Send the completed form by post, fax or scanned e-mail to the main customs office responsible.
- In the event that the main customs office wishes to deviate from your tax declaration, you will receive a tax assessment notice.

The competent main customs office can demand a security from you if there are indications that the tax is at risk. The maximum amount of the security can be the amount of tax that is expected to be incurred for 2 calendar months.

Bearbeitungsdauer

1 - 14 Tag(e)
If the main customs office responsible wishes to

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	deviate from your tax return, you will usually receive a tax assessment notice within this period after submitting your tax return.
Frist	<ul style="list-style-type: none"> • Submission of the tax return: by the 10th day after the end of the calendar month in which the tax arose or a tax exemption was claimed. • Due date: the tax is due on the 20th day after the end of the calendar month in which it arose. • Special regulation for non-registered tax debtors: the tax declaration must be submitted immediately for each departure and is due immediately.
weiterführende Informationen	https://www.zoll.de/DE/Fachthemen/Steuern/Verkehrsteuern/Luftverkehrsteuer/luftverkehrsteuer_node.html https://www.gesetze-im-internet.de/luftvstg/anlage_1.html https://www.gesetze-im-internet.de/luftvstg/anlage_2.html https://www.zoll.de/DE/Fachthemen/Steuern/Verkehrsteuern/Luftverkehrsteuer/Steuerbefreiungen/steuerbefreiungen_node.html
Hinweise	There are no indications or special features.
Rechtsbehelf	<ul style="list-style-type: none"> • Appeal Detailed information on where and how to lodge an objection can be found in the tax assessment notice. • Appeal to the tax court (usually after the objection procedure)
Kurztext	<ul style="list-style-type: none"> • Taxation of all departures of passengers on the basis of a legal transaction (e.g. flight ticket) with aircraft and rotorcraft from German airports by an air carrier • Tax debtor: air carrier or the tax representative of the air carrier • Tax incurred on departure from a German point of departure and assessed per passenger according to the distance to the destination (flat rate in 3 distance classes) • Monthly tax declaration • Reduced tax rate applies to island flights
Ansprechpunkt	
Zuständige Stelle	

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Formulare	<p>Forms available: Yes</p> <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	Luftverkehrsteuer Erhebung, Air traffic tax collection