



Air Travel Tax Representative



Background

Air Travel Tax Act (Luftverkehrssteuer in Germany – Luft VStG)

- German Government introduced Air Travel Tax
- Flights booked on or after 01 September 2010 departing on or after 01 January 2011 would be subjected to the Air Travel Tax

Air Travel Tax Rates per passenger

- | | |
|---------------------------------------|-----------------------------------|
| ▪ Short distance (up to 1500 miles) | EUR 8.00
(inbound add 19% VAT) |
| ▪ Medium distances (up to 3600 miles) | EUR 25.00 |
| ▪ Long distances (beyond 3600 miles) | EUR 45.00 |



How does this affect airlines?

Airlines, not having their legal corporate seat in Germany, but offering flights from German airports are required to register with Main Customs Office and also to appoint an

Air Travel Tax Representative

Representative must be resident in Germany and is required to hold a special license granted by the German customs authority.



Our Services

Representation

- Act as a tax entity on behalf of the airline

Liability

- Joint liability between the ATTR and airline and providing required securities

Communication

- Be the single point of contact for the airline to the MCO

Controlling

- Checking of Air Travel Tax records, tax computation and tax accounting

Reporting

- Perform tax filing before the deadline every month

Settlement

- Financial Settlement of the taxes before the due date

Maintenance

- Maintaining records for up to 6 years and providing to the MCO when ever additional information is requested

ATTR – Air Travel Tax representative
MCO – Main Customs Office



Process workflow

Airline

Provide the following before the due date

- Monthly records
- Monetary funds

Air Services

- Control the data
- Filing with the MCO
- Handling and settlement of the payments
- Maintaining the records

Due to the experience of Air Services in aviation business and good knowledge about the German Aviation Tax Act, the airline has a simple and efficient process of tax filing

Monthly record - PAX number, place and time of departure



Security & Remuneration

Security

- As an security for the MCO, the airline either provides a deposit or an unconditional bank guarantee covering a fraction of the annual Air Travel Tax (3 months average tax)

Remuneration

- A **service fee** per PAX, for which Air Travel Tax payments have to be made

About Air Services



100% subsidiary of AVIAREPS AG



	FOUNDED in 1994
TODAY	The world's leading Aviation & Tourism representation company
OFFICES	38 offices (incl. 30 subsidiaries & branches)
AVIATION CLIENTS	more than 80 airline & airport clients
EMPLOYEES	400 employees globally
CLIENT REVENUE	700,000,000 EUR
EQUITY	12,600,000 EUR



A satellite night view of Europe, showing the continent illuminated by city lights against a dark blue background. The lights are concentrated in major urban centers and along coastlines.

For more information & details, please contact:

**Air Services c/o AVIAREPS AG
Mr Bekim Dura
Manager Financial Services & Finance
Kaiserstrasse 77
60329 Frankfurt/Main
Germany**

**Phone: +49 (0) 69 770 673 201
Email: bdura@aviareps.com**