

# The Long Journey to Fair Taxation of Aviation

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# Swedish Tax on Air Travel

- Introduced in 2018
- On commercial flights, paid for passengers travelling from a Swedish airport
- The airline that carries out the flight is liable to tax
- Various levels depending on the final destination of the passenger (2019: EUR 6, 25, or 40)



# Swedish Taxes in the Past

- Tax on air travel – 2006
- Environmental tax on domestic flights –  
1 March 1989–31 December 1996



# Tax on Aviation Fuel

- Chicago Convention
- ICAO Council Resolutions (ICAO's policies on taxation in the field of international air transport)
- EU Energy Tax Directive (2003/96/EG)
- Bilateral agreements or a multilateral convention



# Recent Developments

- Informal Ecofin in September
- 40th Assembly of ICAO in September–October

