

## Ministry of Finance

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European Commission  
Commissioner P. Moscovic  
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**International Tax and  
Consumer Tax Directorate**

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**Our reference**

2018-0000023452

**Your letter / Your reference**

Date February 13, 2018  
Subject Aviation tax

Dear Commissioner,

With this letter, I would like to inform you, also on behalf of the Minister of Infrastructure and Water Management and the Minister of Economic Affairs and Climate, on the perspective of the Government of the Netherlands concerning possible actions with regard to aviation tax and to ask you to initiate action in this area at European level.

In October 2017, a new government was formed in the Netherlands on the basis of a coalition agreement, titled 'Confidence in the Future'. In this coalition agreement the Government of the Netherlands states that it will work to achieve agreement at European level on an aviation tax in the context of the negotiations due to take place in 2019 on the Paris climate objectives. Furthermore, the Government of the Netherlands will explore the possibility of introducing a levy on noisy and polluting aircraft. By including environmental costs that are not fully reflected in market prices through taxes, especially in the case of air transport, the polluter will get a better impression of the social costs that he or she causes.

The Government of the Netherlands has a strong preference for an EU approach with respect to an aviation tax. Divergent national approaches towards an aviation tax within the EU can fragment the Single Market, increase tax uncertainty and destabilize the level playing field. For this reason, I would very much welcome initiatives by the European Commission for possible future legislative proposals in the realm of an aviation tax.

I am at your disposal to discuss this issue with you in more detail and my officials are willing to share their expertise and experience with an aviation tax with Commission officials. On 16 January, senior officials from the Ministry of Finance of the Netherlands already had a technical meeting with officials of DG TAXUD on the issue of aviation tax. I am confident that the European support for a harmonized aviation tax will increase in the light of the growing awareness of the climate impact of air travel and the Paris climate objectives.

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I am looking forward to your response.

Yours sincerely,

Menno Snel  
State Secretary for Finance of The Netherlands

cc.

Mrs. Violeta Bulc, European Commissioner for Mobility and Transport  
Mr. Miguel Arias Cañete, European Commissioner for Climate Action and Energy