



31/12/06

SUPPLEMENT TO DOC 8632

**ICAO'S POLICIES ON TAXATION IN THE FIELD OF
INTERNATIONAL AIR TRANSPORT**

(Third Edition — 2000)

AMENDMENT NO. 1

1. The attached amendment to the Supplement includes information received from Contracting States as to their position vis-à-vis the consolidated Resolution on taxation in the field of international air transport up to 31 December 2006.
 2. To incorporate this amendment, replace existing pages *(iii)* and *(iv)* with the new pages dated 31 December 2006; remove the existing page for Austria from Part B and insert the new page for Austria dated 31 December 2006 into Part A.
 3. Additional information received from Contracting States will be issued at intervals as amendments to this Supplement.
 4. Record this amendment on page (ii) of the Supplement.
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Clause 1

- Clause 1 a)** This clause is implemented in Austria for commercial air transport;
- Clause 1 b)** Exemptions are being granted even without the requirement of reciprocity;
- Clause 1 c)** Exemptions are also being granted on departure;
- Clause 1 d)** This definition is acceptable in Austria; and
- Clause 1 e)** There are no such local taxes and duties in Austria.

Clause 2 Fully acceptable to Austria.

Clause 2 c) Austria has concluded a number of bilateral agreements on double taxation, so that multiple taxation inter alia in the field of civil aviation is to be avoided.

Clause 3 There is no turnover or value added tax for international air transport in Austria, but there is a “Security Levy” to be paid by departing passengers which has the characteristics of a Federal Tax.

Clause 4 As stated above, Austria respects the existing exemption of international civil aviation from taxation with said one exception.

However, Austria would support the introduction of market-based measures, e.g. emission trading, excise duty on kerosene, value added tax, emission-related charges, to reduce or to limit the environmental impact of civil aviation, but this only if it is done under the framework of ICAO and UNFCCC and if a global solution can be achieved.