



Council of the
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NOTE

From:	General Secretariat of the Council
To:	Delegations
Subject:	Aviation tax
	– Document from the Netherlands delegation

Delegations will find in Annex a document from the Netherlands delegation which was issued on 23 February 2018.

Under any other business at the meeting of the High Level Working Party on Taxation (HLWP) on February 28, 2018 we would like to raise the item 'possible action with regard to aviation tax'.

The Government of the Netherlands has a strong preference for an EU approach with respect to aviation tax. Divergent national approaches towards aviation tax within the EU can fragment the Single Market, increase tax uncertainty and destabilize the level playing field. For this reason, The Netherlands is exploring possibilities for a harmonised aviation tax or coordination among EU Member States on this issue.

The State Secretary for Finance of The Netherlands has written to EU Commissioner Moscovici that The Netherlands would very much welcome initiatives by the European Commission for possible future legislative proposals in the realm of an aviation tax.

At the same time we are exploring ways to work together with other Member States to coordinate national initiatives for aviation taxes. We would also like to exchange views of possible economic and environmental aspects of different types of aviation taxes.

The Netherlands is inviting other Member States to join us in our efforts for a harmonised aviation tax or cooperation between Member States on this important issue. If the response of Member States is positive, The Netherlands will organise a meeting to exchange experiences and initiatives regarding aviation tax in Brussels in May.