

The Carbon-Based Packaging Tax and the Air Passenger Tax in the Netherlands

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The Dutch government proposes two new taxes to Parliament:

- **Packaging Tax (1 January 2008)**
- **Air Passenger Tax (1 July 2008)**

Packaging Tax

Based on

- **Regulations on packaging of the Ministry of the Environment and the EU**
- **Existing corporate duty**

Revenue 365 million euros

Other Member States

- **Belgium, Denmark**
- **Mainly tax on retail packaging that contain beverages or specific products**

Packaging Tax

Taxpayer

- Approximately 10 000 taxpayers
- Representing 95% of all packaging material

Definition of packaging

- all products, made of any material, that can be used to capture, protect, load, deliver and offer other products, from ground materials to final products, from producer to consumer, including single use products...

Packaging Tax

- **Retail (primary) packaging:** designed as a retail packaging, ready to be sold to the consumer
- **Multipack (secondary) packaging:** designed as a multipack, for consumers and/or retail industry
- **Transport (tertiary) packaging:** designed for transport, to load and unload retail or multipack packaging, to prevent damages during transport

Object of taxation

- **Packaging of products, when a producer or import company hands it over to someone for the first time in the Netherlands**
- **Packaging, in case the import company disposes of the packaging**
- **Packaging, designed and meant to fill them at the selling point when a producer hands it over to someone for the first time in the Netherlands**

Rates

<i>Rates per kilogram</i>	<i>primary</i>	<i>secondary/tertiary</i>
Glass	€ 0,0485	€ 0,0170
Aluminium	€ 0,6096	€ 0,2139
Other metals	€ 0,1200	€ 0,0421
Plastics	€ 0,3377	€ 0,1185
Paper & cardboard	€ 0,0684	€ 0,0240
Wood	€ 0,0242	€ 0,0085
Other materials	€ 0,1180	€ 0,0414

Air Passenger Tax

- **Taxpayer: the owner of the airport**
- **Object of taxation: departure of a passenger with an airplane from an airport in the Netherlands**
- **Possibly in following years differentiation on environmental characteristics of airplanes**
- **Similar taxes in UK and France**
- **Revenue 350 million euros**

Object of taxation

Departure of a passenger with an airplane from an airport in the Netherlands

Departure:

- **Outward or return trip that starts in the Netherlands**
- **No transit (travelling on with the same plane)**
- **No transfer (changing to another plane under the same transport contract, without leaving the airport for 24 hours or more)**

Passenger:

- **At least two years old**
- **Not being a crewmember**

Object of taxation

*Departure of a passenger **with an airplane** from an airport in the Netherlands*

- **Motorized airplanes:**
 - no gliders, sailplanes
 - no balloons, zeppelins
 - no helicopters
- **Maximum take-off weight at least 8616 kilogram:**
 - no light aircrafts (this leaves out most airplanes for training, round trips, aerial photography et cetera)

Object of taxation

*Departure of a passenger with an airplane **from an airport in the Netherlands***

An airport with a runway of at least 1800 meters

Current situation:

5 airports (4 civil, 1 both military and civil)

Near future:

6 or 7 airports (5 civil, 2 both military and civil)

Tax rate

Depends on final destination transport contract:

- **European rate: € 11,25**
 - destinations in EU Member States and their territories on the European continent, as well as:
 - Non-EU destinations at ≤ 2500 kilometre
- **Intercontinental rate: € 45,00**
 - all other destinations

Estimated effects of the Air Passenger Tax

- **Amount of passengers:**
 - Schiphol Airport: 8 to 10% less growth
 - Other airports: 11 to 13% less growth
- **50% of those passengers will depart from airports across the border (Germany, Belgium)**
- **5.000 - 10.000 less vacancies at airports**
- **Globally 1,5 Mton less emission of CO₂**



Reaction
taxpayers?

**De regering zegt:
ticketbelasting.**



**Wij zeggen:
ikverticket.nl**

Leuker

kunnen ze het niet maken.
Duurder wel.



Ga naar
www.stopvakantiebelasting.nl
en steun onze actie!

