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Whitepaper: **International aviation levies**

The air transport industry connects the world. It provides links between businesses and families, supports 86.5 million jobs and transports a third of global trade by value. It has also demonstrated robust and committed climate leadership, showcasing significant efficiency gains and long-term planning, which means aviation is one of the few global sectors to have committed to net-zero carbon operations by 2050.

The UNFCCC COP/29 discussions on a New Collective Quantified Goal on Climate Finance agreed that up to $1.3 trillion per year should be available by 2035. Whilst a majority of the funding will come from direct contributions from developed nations ($300bn) and private flows of capital for climate projects, there is also discussion on various 'innovative sources' to help supplement these finance flows.

A Global Solidarity Levies Task Force was established to look at a variety of innovative sources, led by the Governments of France, Kenya and Barbados. These sources could include international financial transaction taxes, wealth taxes, windfall taxes on oil and gas profits, and levies on maritime and aviation users.

This paper outlines the key points of the proposal for an international aviation levy and some of the questions and concerns raised about the concept.

Executive Summary

- Air transport supports global connectivity, economic development and 86.5 million jobs worldwide, 58% of tourist travel and a third of global trade by value.
- Aviation has already undertaken significant deliberations over a market-based mechanism to deal with its climate impact at the United Nations level. The resulting tool, ICAO's CORSIA, has been designed following years of negotiations between States to ensure that air transport can deal with its climate impact whilst not negatively effecting economic development made possible by connectivity. States have agreed at ICAO that CORSIA should be the only market-based measure to be placed on international aviation.
- The aviation sector has an advanced plan to bring CO2 emissions to net zero by 2050, encompassing shifts to new technology, improvements in operations and infrastructure and an energy transition away from fossil fuels. This decades-long approach will require significant investment by industry and governments.
- A levy will simply raise money and not reduce CO2 emissions.
- Levies will most likely impact those States which are most reliant on air transport connectivity for trade and tourism, potentially increasing costs for citizens and reducing tourism-related jobs and economic growth. These States are often small island developing nations or lower income countries a great distance from their trading partners.
- A rebate mechanism to make up for any reduction in tourism jobs and economic development through handouts from a global fund is unlikely to provide secure, long-term economic independence.

The proposed international aviation levy

The Global Solidarity Levies Task Force (GSLTF) outlined four options for an aviation levy in a public consultation 'strawman' in February 2025, with analysis coming from a number of existing reports:

Option	Rate	Recovery mechanism	Revenue potential
Kerosene levy on international flights	Excise duty on jet fuel consumed by international flights alone at a rate of €0.17/litre; €0.33/litre; or €0.50/litre. Suggestion to start at the lower rate and gradually increase over the coming decade. Sustainable Aviation Fuel (SAF) is exempt.	Implemented at a domestic level and collected based on volumes delivered to airlines.	€6-20 billion/year, depending on coverage.
Levy on private jet kerosene			Unclear
Modular air ticket levy *(a purchase tax on all air tickets with a differing rate for premium vs. economy-class tickets)*	Variable ($10-30 for economy on a voluntary basis; $20-120 for premium class seats; (variable for flight distance and potentially with a tax reduction if SAF is used) on top of existing taxes.	Tax on tickets would be easy to implement as an excise duty on tickets sold.	$40-$300 billion (likely to be closer to $100 billion)/year depending on which tickets are taxed and global coverage.
Frequent flyer levy	€50 for a person's third international flight and an additional €50 for every flight beyond that.	Frequent flyer levies would be politically challenging, especially if implemented internationally.	

The consultation sought feedback on each of these options and, at some point in mid-2025, a firm proposal will detail the preferred option from these (or an alternative).

The consulation does not go into great detail on the modalities for distributing the levies, but does give a suggested total amount which could theoretically be raised from these levies if they were implemented by all States (the current expectation is that the levies would be adopted by a "coalition of the willing" of States which will implement them on flights departing their own territories). The GSLTF hopes to expand this coalition of the willing over time.

What will the impact of such a levy be on air traffic, passengers, tourism and trade?

Until a full proposal for such a levy is made public, it is difficult to estimate the potential impacts on trade and tourism. However, in 2024 the International Monetary Fund (IMF) made a proposal in its 2024 report *Destination Net Zero: The Urgent Need for a Global Carbon Tax on Aviation and Shipping*[1]. This modelled a potential carbon levy of between $10 and $20 per tonne in 2028 to $250-$500 per tonne in 2050. The IMF included analysis on the potential impacts of such a levy:

- The cost of flying increases substantially whereas shipped product prices increase less than 6% percent. Aviation's larger price increases are caused primarily by the higher share of fuel in end user costs (about five times higher than for maritime). Pass-through [to consumers] is assumed to be near complete at 95% for maritime and 100% for aviation based on empirical studies.
- The country-level economic impact of higher costs for internationally transported goods and flying depends on several factors, including the level of trade openness, transport costs as a share of end user prices, reliance on tourism, and demand and supply elasticities for traded goods and tourism. Here, economic costs are estimated as the policy-induced loss in surplus, before any revenue use, from (1) reductions in consumption and production of shipped products and tourism and (2) the higher consumer costs paid and lower producer prices received for remaining consumption/production of shipped products and tourism.

Global Solidarity Levies Task Force

www.solidaritylevies.org

A Global Solidarity Levies Task Force (GSLTF) was established at COP/28 in 2023 to look at innovative sources of climate finance, led by the Governments of France, Barbados and Kenya. The task force, which also includes Antigua and Barbuda, Spain, and the African Union, with the European Commission as observer, is expected to explore the options and report back to COP/30 in 2025 at which point further work can be done by international organisations.

The task force supports a "Coalition for Solidarity Levies", where countries can follow, consult and engage with the task force's work to design solidarity levies. Members of the coalition include: Barbados, France, Kenya, Antigua and Barbuda, Colombia, Denmark, Djibouti, Fiji, Marshall Islands, Senegal, Sierra Leone, Somalia, Spain, and Zambia.

In 2025, this broad coalition will evolve into separate coalitions behind each sector covered by the task force's proposals. At this point, members will need to choose which solidarity levy proposals they support. Creating these separate coalitions will help to lay the ground for COP30, where the task force will present its findings for introducing solidarity levies on specific polluting sectors.

The GSLTF launched a public consultation in February 2025 with options for the following innovative sources of climate finance from the following sectors:

- **Aviation:** a kerosene fuel levy; private jets fuel levy; a modular ticket levy; and a frequent flyer levy.
- **Shipping:** global shipping emissions levy.
- **Financial services**: a new/enhanced financial transaction levy; a tax on cryptocurrency transactions; a levy on cryptocurrency gains; a levy on energy used in mining for cryptocurrency.
- **Fossil fuels:** a fossil fuel extraction levy; a mixed instrument of fossil fuel levies, at participating countries' discretion; an increase in minimum tax on multilateral corporations (Pillar Two) applied to fossil fuel sector; a levy on plastic polymer production.
- **International carbon price:** an international carbon price floor for large emitters; linking or expanding existing ETS mechanisms.
- **Levy on high-net-worth individuals:** an internationally coordinated standard ensuring an effective taxation of ultra-high-net-worth individuals.

- Impacts vary substantially across countries, indicating that any economic compensation needs to consider some country-specific factors.
- Shipped products: for cargo (both from air and sea), small and developing states are affected the most because of their higher transport costs and greater reliance on air and sea transport (10 and 40% above that of the average country, respectively), with impacts varying from 0.5 to 1.7% of GDP in 2035 under the net-zero-aligned carbon tax. Advanced economies are the least affected because their low transportation costs (40% below average) more than make up for higher trade openness.
- Tourism: The largest impacts relate to tourism since there is a relatively large reduction in flying for leisure (for which price elasticities are estimated to be two to three times higher than for business) and tourism makes up a large share of GDP in some countries (for example, 21 countries have tourism-to-GDP shares greater than 20%). If it is assumed that tourism burdens are split evenly between tourist destinations and travelers, small and developing states face economic costs of 0.5 to 6% of GDP due to their higher tourism reliance (19% of GDP compared with 7% on average), whereas impacts are smallest for low-income and advanced countries where tourism to GDP is 3% on average. The top quartile of emerging markets also faces substantial costs (2+% of GDP), respectively, owing to significant amounts of both tourism supply and demand.
- In addition, the increasing cost on trade will add additional burden to States which are being impacted by the current global tarriff situation.

IMF's proposed rebate mechanism

The IMF, in its 2024 report *Destination Net Zero: The Urgent Need for a Global Carbon Tax on Aviation and Shipping*, identified that a levy will have a high impact on tourism, and particularly on tourism-dependent economies in the global south. According to the IMF analysis, small and developing States would face economic costs of between 0.5% to 6% of GDP due to their higher tourism reliance. Whilst most of the overall burden of a globally-applied levy would accrue to advanced and emerging economies, the proportion of impact is high in those that are most heavily tourism-dependent.

The IMF report outlines a rebate mechanism as a way to compensate those developing countries which experience a negative impact from such a levy. This would effectively replace part of the local tourism industry and associated tax income with a grant or rebate from such a global fund. From a moral perspective, there would be concerns from developing States about the replacement of jobs and long-term economic development opportunities (bringing with it wider economic benefits in infrastructure, education and at an emotional level pride in national culture and for people having jobs) with what is, in effect, foreign aid (and which may not be reliable in the long-term).

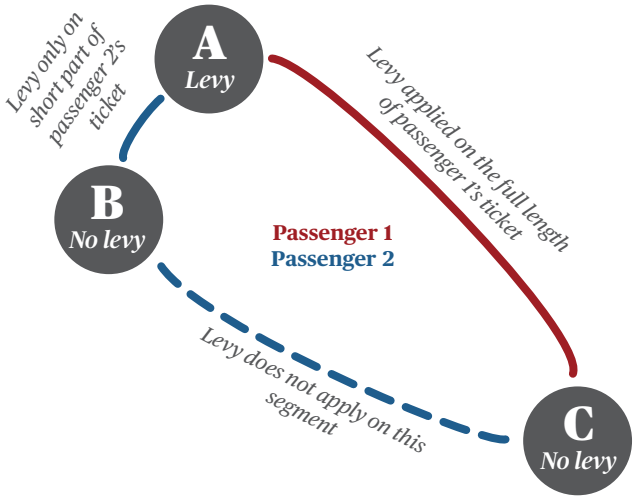
Who or what would apply such a global levy?

The United Nations does not apply taxes on businesses or individuals, so any such measure would likely be applied by individual States. It is envisaged that participating countries would commit to implementing a specific levy at domestic level, which means that no global agreement or global collecting institution would be required, and tax sovereignty would be preserved. They would commit to allocate the revenues to climate action and development. However, under this voluntary mechanism, the allocation of States' revenues to climate action and development may not be guaranteed.

- *For example, if Country A agreed to put in place a levy and one year found itself with a budget deficit that needed filling, they could opt to not support the solidarity fund in that year, despite having collected the corresponding revenue.*

Due to the highly competitive nature of the airline business, with often low margins, levies and taxes are like other operating expenses and normally increase the final price of the air ticket to passengers. But placing the levy on airlines operating from some States and not others might lead to an uneven competitive environment.

- *For example, if an airline based in Country A has a levy applied, but their counterpart based in Country C (flying the same equipment on the same route) does not, then passengers might opt to fly with the operator with no additional levies since it might be a cheaper option.*
- *This would possibly not impact direct routes so much as all carriers would likely be treated equally, but air transport markets are often not built on direct routes - with connecting flights through countries that don't implement the levy being at an advantage over those direct routes which have implemented one. Example: Country A has a levy applied. Its neighbouring Country B does not. So flights between Country A and Country C on the other side of the ocean will have the levy applied on the entire route, but a passenger flying A to C through a connection in B will only have the levy applied on the A to B portion of their ticket.*



Aviation is a global sector with global competition between airlines. Therefore, any measures implemented globally should apply equally to carriers operating on the same routes to avoid competitive distortions.

Aviation already has a globally-agreed economic measure

Aviation is the first global sector to have developed and enacted a global economic measure – the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA), administered by ICAO. This was developed after lengthy (years-long) discussions between governments, industry, and civil society, which looked at various options – including a global levy, emissions trading schemes, and an offsetting scheme (which was chosen). Therefore, the global community has already undertaken the deliberations needed to balance the need to deal with CO_2 in the fairest, non-distortive, cost-effective way, reduce regulatory and compliance burden, limit the impact on developing country trade and tourism, and decided that this was the most appropriate solution to lead to effective CO_2 reductions.

- *ICAO has published a very useful outline of the significant deliberations and negotiations which led to the CORSIA framework (Evolution of Market-Based Measures and ICAO's Journey to CORSIA)[2] and, in Assembly Resolution A41-22, paragraph 18, governments agreed it should be the only market-based measure to address international aviation CO_2 emissions, emphasising the necessity to avoid any patchwork of regional and national MBMs, such as levies or taxes.*

Will such a measure help equality of development?

Air transport brings substantial economic benefits to countries, particularly those heavily dependent on air transport, to facilitate tourism or connect businesses and trade with the rest of the world. Two categories of States stand to lose most heavily in introducing an aviation levy: those with economies that rely heavily on tourism (for example, small island states) and those that are a great distance from the markets they trade with (particularly in the southern hemisphere). While the introduction of a levy may offer States short-term benefits, it risks causing much larger long-term harm to their economies, employment, connectivity and tourism sectors among others. Additionally, there are concerns that such a levy adds to the burden of distance that already exists and where global connectivity can help play a role in bridging divides.

Some Government commentators have suggested that such a levy should focus on premium passengers rather than economy, but this would limit the overall revenues, with fewer than 5% of passengers flying business or first class.

How are aviation emissions already accounted for through economic measures?

Whilst fuel used for international flights is not generally taxed due to long-standing conventions, that does not mean the industry is untaxed, or its passengers un-charged; on the contrary, in some instances, taxes can make up a significant proportion of an airfare. Air transport is not excluded from the application of the OECD global minimum tax reform (while maritime is excluded).

There are a range of existing economic measures related to sustainability and global development applied to air transport. Here are a few examples:

- **ICAO CORSIA:** The Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA) is the only internationally-agreed market-based mechanism to address a single sector's carbon emissions. Launched by the International Civil Aviation Organization (ICAO) – the United Nations specialised agency for aviation – it mandates airlines to offset emissions through carbon credits. The growing commitment of States to CORSIA is evident, with the number of volunteering States increasing from 81 in 2021 to 129 in 2025. Between 2021 and 2023, about 60% of international aviation emissions occurred on routes between two States

participating in CORSIA. CORSIA is projected to cover, at least, 85% of international aviation emissions from 2027 onwards. Between 2024 and 2035, CORSIA is estimated to offset 1.2 to 2 billion tonnes of CO_2, representing 15-20% of air transportation's total emissions. It is expected that airlines will need to purchase an estimated $20-30 billion in approved offsets during that same period.

- **Emissions Trading Schemes (ETS)** (also known as cap-and-trade): becoming an increasingly popular tool to curtail carbon emissions, and some of the largest schemes include aviation. As of the start of 2023, there are 28 emissions trading systems around the world[3]. The European ETS is the largest market-based measure (MBM) covering over 1.2 billion tonnes of CO_2e in 2021. The EU ETS has included flights within the European Economic Area since 2012. In 2019, airlines paid over €590 million to comply with the EU ETS[4]; by 2025, airlines are projected to pay around €6 billion[5]. The United Kingdom ETS has an estimated cost to airlines of between £500m and £1bn a year; Switzerland's ETS mirrors the EU model. China also has included aviation in one of its regional emissions trading schemes.

- **Carbon taxes:** Carbon taxes, or other forms of "green" taxes, are imposed by a number of Governments; while some take the form of a flat tax, others vary by cabin class, distance, or other criteria. The following are examples of countries that have implemented taxes on ticket purchases for environmental purposes: Chile, Colombia, Denmark, Norway, United Kingdom[6], Portugal, South Africa. European airlines paid over €4 billion in environmental taxes in 2022[7]. Despite the fact that no government that has introduced a ticket tax has been able to demonstrate that such a tax reduces CO_2 emissions, Governments continue to see this policy choice as the first option for dealing with aviation emissions[8] - and in very few cases are those taxes actually used to reduce CO_2 emissions, in aviation or elsewhere.

- In addition, some States have implemented a **Solidarity Levy** on air tickets: proposed by France in 2005 to help finance Unitaid, a health-related organisation. Several countries implemented this and similar solidarity taxes: Algeria, Benin, Burkina Faso, Cameroon, Chile, Congo, Egypt, France (and its territories), French Polynesia, Gabon, Madagascar, Mali, Mauritius, Niger, and the Republic of Korea.

Many of these levies and charges are layered on top of one another, resulting in multiple taxation for the same tonne of CO_2. It also adds to the existing taxes and levies applied by States to air tickets for different purposes, increasing the financial pressure and impacting passengers (often those going to longer-haul destinations the most).

- *For example, a flight departing from the United Kingdom to Mauritius in 2030 will be subject to the UK Air Passenger Duty, the UK Emissions Trading Scheme, CORSIA, the UK SAF blend mandate and possibly a new GSLTF levy. All for the same tonne of carbon for a sector that already has a climate plan in place.*

Additionally, relative to other modes of public transport, such as rail and bus/coach (often heavily subsidised), aviation covers most of its infrastructure costs[9]. Airlines and their passengers pay the cost of the infrastructure they use in many places, both on the ground and in the air (air traffic management). According to the European Commission, rail subsidies in Europe totalled roughly $59.4 billion in 2018[10]. Meanwhile, aviation subsidies (primarily for public-service obligation routes to remote communities and small islands) were in the order of $149.3 million across the EU in 2017 – or around 2% of the subsidies given to rail.

The GSLTF Levy proposal is not intended to reduce CO_2 emissions

Such levies are simply designed to collect revenue for governments' general budgets, rather than reduce emissions. The aviation industry and the world's governments through the ICAO Assembly have adopted a joint aspirational goal of net-zero carbon emissions by 2050. To meet this objective in the so-called 'hard-to-abate' aviation sector, significant investment will be needed. Estimates suggest at least $1.5 trillion in capital expenditure will be required until 2050[11], simply to build the sustainable aviation fuel infrastructure. The cost of these new fuels is also higher than fossil jet fuel – leading to increased costs for the industry and passengers: possibly up to $4.7 trillion in total[12]. Adding a levy on top of this would not be the best use of revenues, particularly when the core focus is reducing CO_2 emissions from the connectivity, trade, and tourism sectors.

- *The industry Waypoint 2050 report explores how the different levers will be used to reach net-zero by 2050: www.aviationbenefits.org/W2050*

In Sweden, a tax of between $7.40 and $49 per ticket introduced in an effort to reduce CO_2 emissions was found to be ineffective at that task and the government decided to remove the tax[13].

Maritime is looking at a levy as a preferred option, why not aviation?

The international maritime sector has indicated its preference for a levy on shipping emissions, primarily to raise money for ship emissions reduction technologies Recent negotiations have agreed to have a global economic measure in place starting in 2027[14], while aviation agreed on CORSIA implementation in 2016. This will be applied only to those ships which fail to meet IMO carbon standards and the proceeds would be channeled towards an internal shipping industry fund to help spur investment in low carbon shipping. The revenues would not be used for wider climate action outside of shipping (such as the solidarity levy).

For all their similarities, aviation and maritime sectors have a few fundamental differences: shipping is heavily cargo-dominated, whereas aviation is more passenger-focused – placing different cost constraints on the users of the services, as well as different ways to spread cost amongst the cargo or passengers carried. As the IMF impact assessment noted (see above), the pass-through charge of a levy to end consumers for aviation services will be significantly higher than for cargo end-consumers for shipping.

The cost base for shipping is also quite different, with shipping using bunker fuel which is much cheaper than jet fuel and able to be spread across a much larger shipment. The tax cost base is also very different, with shipping companies able to take advantage of 'flags of convenience' to reduce their tax burden much more than airlines.

A frequent flyer levy

There have been several calls for a levy or tax to be placed on those taking the most flights. Whilst this may seem an interesting proposition for governments, in reality it may be impractical. It would require a national (or even global) database of citizens' travel, leading to privacy and surveillance concerns. Additionally, questions are raised over the impact this would have on the connected lives of citizens. Over 164 million people around the world are migrant workers – employed in a country that is not where they were born.

Such examples raise questions, such as if migrant workers would get an 'allowance' of extra flights to visit their family; if business travel, or trips that combine business and leisure travel would be included; if citizens in remote communities would get more flights allocated; or if those without access to alternative sources of transportation would also be covered by this measure. In addition, whilst many of these proposals allow a 'free allowance' of flights each year so that lower-income citizens are not affected, in reality as flights become scarcer the knock-on market effect will mean all tickets are likely to increase in price, flight frequency and options become more limited as the market in general is constrained.

What do the public think of such a levy?

Passenger surveys commissioned by the International Air Transport Association (IATA) in collaboration with market research firm Savanta working with Dynata show that 78% of travellers do not believe taxation is the way to make aviation sustainable. The poll was taken in October 2024 covering 15 markets (Australia, Canada, Chile, France, Germany, India, Japan, Singapore, UAE, UK, USA, the Netherlands, Indonesia, Spain and China) with 6,500 people who had taken at least on trip by air in the last 12 months.

The argument that an aviation levy would help fund sustainability initiatives fails to gain traction with the public. We note that only 27% trust that their governments to spend such tax money wisely. For the majority, such levies create an illusion of climate action without delivering meaningful results. For three out of four (74%), environmental levies are simply "greenwashing". On the contrary, a large majority of those surveyed, 86%, believe governments should provide incentives for sustainable aviation fuel (SAF) production.

Inequity is another concern highlighted by travellers surveyed across 15 countries. In fact, two thirds (66%) of respondents believe that a levy would limit air travel to only those who can afford it. This result reinforces the concern that taxation is an inequitable solution as the resulting increase in air fares would disproportionately impact travellers based on wealth.

Further scepticism arises around the introduction of a frequent traveller levy, attitudes towards which were surveyed in November 2022 by Motif (later acquired by Savanta) working with Dynata covering 11 markets (Australia, Canada, Chile, France, Germany, India, Japan, Singapore, UAE, UK and USA) with 4,700 respondents who had taken at least one flight in the previous 12 months). Not only do 85% agree that the focus should be on decarbonising travel rather than taxing frequent fliers, but eight out of ten (81%) cite privacy concerns, fearing that government monitoring of travel patterns would have serious implications for civil liberties, while 77% are uncomfortable with the idea of authorities tracking their personal travel data.

Aviation has a global climate plan, a global economic measure and is also subject to national measures

Unlike other levy options in the GSLTF proposal, aviation has a comprehensive climate plan in place with net-zero carbon by 2050 commitment from the industry and governments through the ICAO long term aspirational goal. A vision for sustainable fuel deployment reached at ICAO and the world's only global economic measure in place for any single sector: ICAO's CORSIA. On top of that, the sector is also subject to economic measures across a range of jurisdictions to which a levy would add additional burden.

Travel and tourism and the aviation sector provide important economic benefits

The global impact of aviation extends far beyond connectivity. Aviation today supports 86.5 million jobs globally. This includes direct, indirect, induced and tourism catalytic jobs. The sector generates an economic impact of $4.1 trillion, representing 3.9% of global gross domestic product (GDP). If aviation were a country, it would rank 20th in size by GDP.

In developing nations, civil aviation drives tourism and opens access to global markets–helping to stimulate economic growth, create jobs, and foster social development. Air transport supported nearly 61 million jobs and $1.3 trillion in GDP in developing countries in 2023. Every person directly employed in the aviation sector supported another 10 jobs elsewhere in those countries. In addition, the aviation sector's spending with suppliers is estimated to have supported a further 13 million jobs and a nearly $340 billion gross value added contribution to GDP in developing nations around the world.

It is estimated that the removal of the $90 billion in taxes paid by aviation users would catalyse 5.2 million jobs and $180 billion in global GDP. In other words, States forego economic benefits of $2 for every $1 they collect from aviation in taxes[15].

In 2023, the wider travel and tourism sector contributed nearly $10 trillion to the global economy, which equals 9.1% share of global GDP. Such large economic activity supported 330 million jobs, which is 1 in 10 jobs globally. Travel and tourism has a significant multiplier effect – contributing to the economy not just directly but also through its vast supply chain (indirect) and through the spending activity of those employed in the sector (induced). For every $1 generated in direct travel and tourism GDP globally, more than $2 is generated on an indirect and/or induced basis.

The sector also contributes to government revenues through taxes. Travel and tourism-linked taxes totalled $3.3 trillion in 2023, making up 9.6% of government revenues. These taxes include business taxes (corporation tax, production tax, product inputs tax), labour taxes (personal income tax and social security) and consumption taxes (VAT or GST). Tourism-specific taxes (such as city tourism taxes) are excluded, indicting even high tax contributions from the travel and tourism sector.

Travel and tourism's activity has environmental impact through its greenhouse gas emissions, accounting for 6.5% of all emissions in 2023, down from 7.8% in 2019. Meanwhile, its GHG intensity has also fallen between 2019 and 2023, which implies a relative decoupling. Through the revenues and jobs that it provides, travel and tourism helps reduce poverty and improve health, housing, education, and overall well-being. It supports diversity and inclusion, employing and offering opportunities to people from all walks of life, including minorities, youth, and women.

[1] International Monetary Fund, October 2024: www.imf.org/en/Publications/staff-climate-notes/Issues/2024/10/01/Destination-Net-Zero-The-Urgent-Need-for-a-Global-Carbon-Tax-on-Aviation-and-Shipping-555090
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[3] International Carbon Action Partnership: https://icapcarbonaction.com/system/files/document/ICAP%20Emissions%20Trading%20Worldwide%202023%20Status%20Report_0.pdf, p. 29
[4] Airlines for Europe:https://a4e.eu/publications/european-airlines-will-pay-over-e5-billion-in-environmental-taxes-and-ets-contributions-in-2019/
[5] Airlines for Europe:https://a4e.eu/publications/european-airlines-will-pay-over-e5-billion-in-environmental-taxes-and-ets-contributions-in-2019/
[6] the Air Passenger Duty is expected to raise around £3.8 billion in the 2023-2024 fiscal year, according to the UK Office for Budget Responsibility
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