

## INFORMATION CIRCULAR No. 2018/06

Value Added Tax (VAT) on route charges

**Effective from 1 November 2018 (date of service provision = date of flight)  
showing the addition of Armenia**

En route services made available in the Charging Zones of the EUROCONTROL Route Charges System by taxable air navigation service providers may be subject to Value Added Tax (VAT). This VAT is invoiced and recovered by EUROCONTROL on behalf of the taxable air navigation service providers under the conditions and in accordance with the procedures agreed with the State(s) concerned.

Below are the charging zones serviced by taxable air navigation service providers on whose behalf EUROCONTROL invoices VAT, as well as the conditions under which the services are exempted from VAT.

**Germany, Austria, Ireland, Slovak Republic, Romania, Poland, Lithuania, Denmark, Finland, United Kingdom, Latvia, Bulgaria, Croatia, Continental Spain, Spain Canaries and Estonia**

1. The user is an airline **and**
2. operates on a revenue basis **and**
3. is chiefly engaged in international air transport.

### **Czech Republic and Slovenia**

1. The user is an airline **and**
2. operates on a revenue basis **and**
3. is engaged in international air transport.

### **Norway**

1. The user is an airline **and**
2. operates on a revenue basis **and**
3. the route charge is generated by an international flight. For VAT purposes the airports of Svalbard (ENAS/ENSB) and Jan Mayen (ENJA) are deemed to be located outside Norway.

### **Switzerland**

1. The user is situated outside Switzerland **or**
2. a) The user is an airline **and**  
b) operates on a revenue basis **and**  
c) is predominantly engaged in international air transport.

### **Moldova, Georgia and Armenia**

1. The route charge is generated by an international flight.

**IMPORTANT REMARKS**

**If you are a taxable person (business/airline) please provide the documentary evidence mentioned below, if you have not done so already, to benefit from such a status. Otherwise we are compelled to invoice VAT at the full rate on behalf of the concerned taxable air navigation service providers, where appropriate.**

1. If you are a **business (VAT taxable person)**, established in the European Union, then you should inform this office of your EU VAT Identification Number.
2. If you are a **business (VAT taxable person)** established outside the European Union, then you should provide this office with an original, duly certified and stamped document from your National Tax Authority confirming your VAT registration number, or your equivalent fiscal registration number or your tax payer number.

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For further information, please contact the Billing and/or Customer Relations Sections:

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**VAT RATES APPLIED FOR INVOICING VAT ON BEHALF OF TAXABLE AIR NAVIGATION SERVICE PROVIDERS IN RESPECT OF ROUTE CHARGES**

<b>State</b>	<b>VAT Rate</b>	<b>State</b>	<b>VAT Rate</b>
BELGIUM/LUXEMBOURG	-	SLOVENIA	<b>22.00%</b>
GERMANY	<b>19.00%</b>	ROMANIA	<b>19.00%</b>
FRANCE	-	CZECH REPUBLIC	<b>21.00%</b>
UNITED KINGDOM	<b>20.00%</b>	SWEDEN	-
NETHERLANDS	-	SLOVAK REPUBLIC	<b>20.00%</b>
IRELAND	<b>23.00%</b>	CROATIA	<b>25.00%</b>
SWITZERLAND	<b>7.70%</b>	BULGARIA	<b>20.00%</b>
PORTUGAL	-	FYROM	-
AUSTRIA	<b>20.00%</b>	MOLDOVA	<b>20.00%</b>
SPAIN-CONTINENTAL	<b>21.00%</b>	FINLAND	<b>24.00%</b>
SPAIN-CANARIES *	<b>7.00%</b>	ALBANIA	-
SANTA MARIA	-	BOSNIA-HERZEGOVINA	-
GREECE	-	SERBIA/MONTENEGRO	-
TURKEY	-	POLAND	<b>23.00%</b>
MALTA	-	LITHUANIA	<b>21.00%</b>
ITALY	-	ARMENIA	<b>20.00%</b>
CYPRUS	-	LATVIA	<b>21.00%</b>
HUNGARY	-	GEORGIA	<b>18.00%</b>
NORWAY	<b>25.00%</b>	ESTONIA	<b>20.00%</b>
DENMARK	<b>25.00%</b>		

\* : For Spain Canaries, a value added tax (IGIC) is introduced at a different rate than the VAT applicable in Spain Continental.