

To : TTBS Subscribers
From : IATA Ticket Tax Box Service
Date : 26 March 2020
Sub : TTBS/2020 – 12623 - Germany - OY – **Information**

Please note the following information to TTBS:

Germany - Domestic and International Air Transport Tax - OY -
=====

The TTBS has been advised by Lufthansa (LH) that **in light of the current COVID-19 pandemic, the German Government will allow airlines to defer payment of the OY (Air Transport Tax) until 31 December 2020 on a case-by-case basis and upon request by an airline.**

Specifically, airline taxpayers that wish to defer payment to the German tax authority of the OY tax (after having collected the OY tax from the passenger at time of ticket issuance) must demonstrate/justify that they have been significantly affected by current events (COVID-19) and request that payments of the OY be deferred.

Payments can be deferred up to 31 December 2020 at the latest. In practice, TTBS has been advised that a letter to the tax authority stating the airline has been negatively impacted by the COVID-19 crisis, and is thereby requesting a deferral, is likely sufficient for the payment deferral to be granted.

It is important to note that in the event a payment deferral is granted by the tax authority, airlines must still complete and submit the associated tax returns and compliance documentation on a regular basis as before the deferral.

Further information can be found on the website of the Federal Ministry of Finance here (available in German only): https://www.zoll.de/SharedDocs/Fachmeldungen/Aktuelle-Einzelmeldungen/2020/uebergreifend_coronavirus.html

All other conditions remain unchanged.

Please note that TTBS will treat this update/change as being applied by all members (except where airline specific amounts already exist), unless advised otherwise in writing. TTBS will then update its system accordingly and disseminate the information to all its Top Premium Daily subscribers. In addition, it is recommended that subscribers advise their interline partners and/or GDS suppliers accordingly.

Kind regards,

Ticket Tax Products Team

Tel +41 (22) 770 2850
Fax +41 (22) 770 2684

ttbs@iata.org