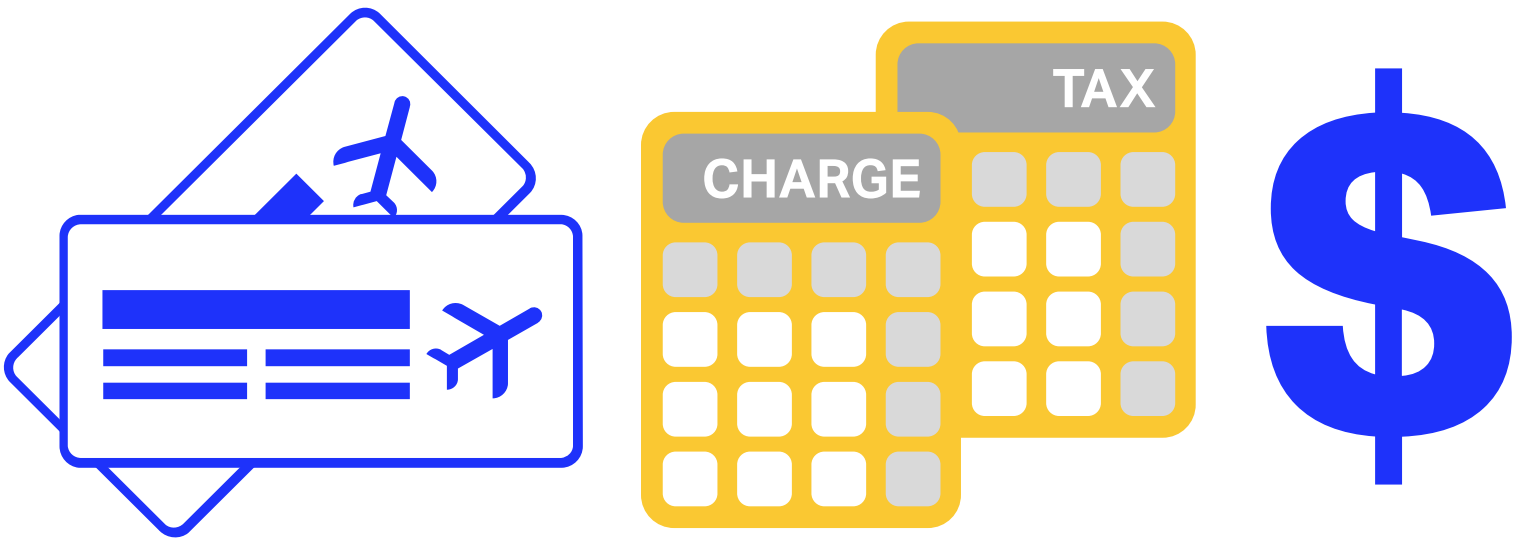
IN-DEPTH

Specific taxes on the use of air transport

November 2025

There are numerous specific taxes levied on air transport tickets.

This report provides a global overview of the nature of these taxes, their magnitude across 6 regions and 55 countries in 2024 and discusses their role in public finance.



Executive summary

Various taxes and charges apply to air transport tickets. Many are levied on a per-passenger or ticket-level basis and can range from just a few dollars to well over USD 200 per trip. A whole array of such taxes and charges can be associated with any particular journey.

Both charges and specific taxes, while conceptually distinct, are collected by airlines on behalf of the relevant authorities, such as governments or airports. Taxes and charges collected on behalf of third parties are separate from airline revenue and do not appear in airlines' income statement. Due to the highly fragmented nature of these taxes, obtaining a comprehensive global estimate remains a significant challenge. This report aims to address this shortcoming.

Key findings:

- In 2024, an estimated total of USD 60.4 billion was paid worldwide in specific taxes[1] on the use of air passenger transport.
- This is equivalent to an average of USD 29.5 for a round trip, and USD 12.6 on a per flight (segment) basis.
- These numbers are nearly twice the global airline industry's total net profit of USD 32.4 billion in 2024, equivalent to a net profit of USD 6.8 per passenger.
- International flights were charged 108% more than domestic flights in specific taxes, on a per flight basis, averaging USD 17.7 for the former compared to USD 8.5 for the latter.
- Specific taxes averaged USD 29.7 per premium cabin traveler and USD 12.0 per economy cabin flight, in 2024.
- North America imposes the highest average specific taxes on air transport, at USD 30.0 per segment. These taxes are generally much lower in Asia Pacific, at less than USD 2.0 per segment on average, while none were recorded in the Middle East. Other regions levy between USD 12.1 -19.6 per flight on average.

[1] Charges are excluded from this analysis.

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Introduction

The International Civil Aviation Organization (ICAO)[2] is the UN specialized agency overseeing the governance of global civil aviation. ICAO's "Policies on Taxation in the Field of Air Transport"[3] (Doc 8632) is the guiding document in this domain, and the referenced resolutions urge member countries to avoid discriminatory taxes and double taxation. Additionally, they encourage countries to reduce and eventually eliminate all forms of taxation related to international air transport, including taxes on operators' gross receipts and those directly levied on passengers or shippers. It provides a framework for harmonizing practices, promoting fair competition, and ensuring the efficient functioning of international air transport while respecting the sovereignty of individual countries. ICAO Member States that have agreed to this framework should adopt it into their local legislation and should align their domestically imposed taxes on the sale or use of air transport services with these principles.

Nevertheless, a multitude of specific taxes, passenger service charges, and general consumption-based taxes on the sale of air transport services have emerged across the globe. They are commonly referred to as "Ticket Taxes, Fees, and Charges", and are added to the cost of an airline ticket.

In this report, we focus on ticket taxes, and exclude passenger service charges[4], such as airport passenger service charges. The assessment excludes excise duties (such as fuel taxes) and only touches upon general consumption-based taxes (mainly VAT) when levied on individual passenger tickets.[5] To assess the global financial burden of specific taxes levied on air passenger tickets, 55 countries, representing over 90% of global air travel, were analyzed. All passenger journeys with a touch point in one of the countries in scope were studied in detail, considering the points of origin and destination, and the associated rate applicability.

The management, collection, and processing of the specific taxes and charges included in air tickets represent a cost to airlines, which has not been quantified in this report. Details regarding the methodology can be found in the Appendix.

Specific taxes on air passenger tickets in context

Background

When purchasing airline tickets, passengers pay the airline for the provision of a service – the flight – which corresponds to the base fare. Passengers may be able to select additional services for which ancillary revenue accrues to the airline, in addition to the base fare. The rest of the ticket price will be obligatory specific taxes and passenger service charges. Consumption-based taxes (mainly VAT) may also apply. These latter categories are collected by the airlines on behalf of a charging authority and do not constitute airline revenue. In a nutshell, the components of the total ticket price are generally as follows:

1. Base fare. This is the price of the air transport service, which is determined by prevailing market conditions and the airline's pricing strategy. Airlines aim to recover the average costs related to the provision of the flight, including operational expenses such as fuel, staffing, leasing, etc., as well as a part of their fixed costs, such as aircraft or infrastructure owned. The base fare should also cover other operational charges pertaining to air traffic control services as well as airport landing fees, which are charged on a "per aircraft" basis. The base fare, along with ancillary revenue-related items, is reflected in the airlines' income statement.

[2] Established by the 1944 *Convention on International Civil Aviation* (the Chicago Convention), ICAO is a specialized agency of the United Nations that works with its 193 member states to support the safe, secure, sustainable and efficient operation of international civil aviation. ICAO assists governments to develop mutually recognized technical standards and global plans and incorporate those into their regulatory frameworks.
[3] ICAO, *ICAO's Policies on Taxation in the Field of International Air Transport* (Doc 8632), 2000. URL: https://www.icao.int/publications/doc-8632
[4] Please note that a detailed quantification of passenger services charges will be presented in subsequent publications.
[5] In this report, Value-Added Tax (VAT), Goods and Services Tax (GST), and Sales Tax are collectively referred to as VAT.

2. Ancillary fees. These fees are applied for additional services such as extra baggage, seat selection, priority boarding, lounge access, etc. Their amount is driven by the market competition, and they form a part of the airlines' revenue.

3. Passenger service charges and fees. These are typically fixed amounts levied by various entities, such as airports, to recover the cost of providing passenger services, including security control, baggage handling, and also support future infrastructure investment. Additionally, government bodies such as civil aviation authorities sometimes levy fees to recover the costs of civil aviation-related projects, for example, in relation to investments in the immigration system. Such fees and charges can be applied to departing, arriving, and/or transit passengers. They are collected at the time of ticket issuance and usually remitted to the relevant charging entity after the passenger has traveled.

4. General consumption-based taxes. They are levied as a percentage of the air ticket's value at the time of ticket sale. They are collected at the time of issuance and remitted to the relevant tax authority within a time-limited period (generally monthly or quarterly) after the ticket sale. Such sales or consumption taxes, of which many variations exist, including Value-Added Tax (VAT) and General Sales Tax (GST), generally apply to domestic travels only.[6] Note that ICAO's Policies on Taxation in the Field of International Air Transport (Doc 8632) provides for States to "reduce to the fullest practicable extent and make plans to eliminate as soon as economic conditions permit all forms of taxation on the sale or use of international transport by air."[7] The ICAO commentary adds that "the normal practice with respect to the sale or use of international air transport is to zero rate" VAT and consumption taxes, explaining that this approach avoids the increased costs and administrative complexity that would otherwise burden international air travel.[8]

5. Specific taxes on the use of air transport. Specific taxes are usually fixed amounts applicable per departing or arriving air passenger. Transfer passengers connecting through airports en route to a final destination in a different country may qualify for a reduced rate or an exemption. The amount may vary depending on factors such as travel class, type of travel (international or domestic), passenger age, or nationality.

The distinction between specific taxes and service charges

A tax "is a levy introduced with the intention of raising national or local government revenues which are generally not applied to civil aviation in their entirety or on a cost-specific basis".[9] Specific taxes on the use of air transport are levies paid directly by passengers when purchasing their tickets. They are usually applied as fixed amounts per ticket, per departure, or per arrival. The revenue collected from these taxes generally forms part of the government's general budget, rather than being earmarked for aviation purposes. These taxes can range from a few cents per passenger to over USD 200, as in the case of the Air Passenger Duty (APD) in the United Kingdom.

Charges and fees, on the other hand, are levied by various entities, such as airports, to cover the costs of providing civil aviation-specific services, including security control, baggage handling, and infrastructure investments. Such entities are usually required to consult with airlines regarding the proposed level of service charges, and depending on the process and economic circumstances, a regulatory body might provide

[6] In 2024, an estimated total of USD 18.2 billion was paid worldwide in VAT on domestic air passenger tickets,
[7] ICAO, *ICAO's policies on taxation in the field of international air transport* (doc 8632, Clause 3), 2000. URL: https://www.icao.int/publications/doc-8632
[8] ICAO, *ICAO's policies on taxation in the field of international air transport* (doc 8632), Commentary paragraph 16, 2000. URL: https://www.icao.int/publications/doc-8632
[9] ICAO, *ICAO's policies on taxation in the field of international air transport* (doc 8632), 2000. URL: https://www.icao.int/publications/doc-8632

oversight to ensure that safety and cost effectiveness are achieved. ICAO provides guidelines[10] which promote consultation, non-discrimination, cost-relatedness, and transparency in charging practices worldwide.[11]

Most commonly, these charges are referred to as a "passenger service charge", recovering the cost of operating, developing, and improving airport terminals and infrastructure. Across the world, the application of such charges can vary considerably. They can be applied to departing passengers, or to arriving and transit passengers, or to all passengers. Rates can differ depending on the route flown, cabin class, passenger age, and even their nationality.

However, there are no universally defined rules determining which services or infrastructure components should be financed through charges, or how these should be structured. For instance, some airports that maintain low or zero passenger service charges may instead recover most of their operational costs through landing fees or other sources. Consequently, the amounts shown on passenger tickets represent only a partial picture of how airports and related entities recover costs or generate revenue.

It is important to note that the distinction between specific taxes and service charges is not always clear-cut. For example, airport security is considered a state responsibility in some countries, where governments may impose a specific tax to recover part or all of the associated costs. In other jurisdictions, the same costs are recovered through service charges imposed by the airport operator.

Administrative complexities within the system

The volume and complex landscape of specific taxes included in air passenger tickets pose significant challenges for airlines. Airlines can operate hundreds of routes daily, spanning more than two hundred jurisdictions, and must comply with tax laws applicable in all of their departure, transit, and destination countries.

In total, several hundred specific taxes are levied on air tickets, each subject to unique criteria of applicability. In addition to different rates and applicability rules related to arriving, departing, and transferring passengers, rates may differ across cabin classes, and whether it is a domestic or an international flight. Further rate differentiation can be applied for children based on their age, for diplomats, and for transfers with shorter times, such as 12 hours or 24 hours.[12] To apply such taxes correctly, airlines must collect sufficient information from passengers to verify the applicability of each specific criterion.

Airlines either submit self-declarations for the taxes they collect or receive separate invoices or assessments from each authority. There is little to no standardization or harmonization across States regarding these processes, and airlines must invest heavily in staff and systems, creating a significant and costly administrative burden.

IATA has developed best practices to enhance the efficiency of tax collection and remittance during the ticketing process.[13] This guidance provides a clear set of best practices and recommendations for charging authorities to apply, not only to reduce the administrative burden and compliance complexities for airlines but also to ensure the accurate and prompt settlement of the relevant taxes.

[10] ICAO, *ICAO's Policies on Charges for Airports and Air Navigation Services.* (Doc 9082) URL: https://www.icao.int/publications/doc-8632
[11] Additional airport service charges may be collected on a per aircraft basis, not being included in the air passenger ticket (e.g. landing fees).
[12] Non-exhaustive list of rate differentiation criteria.
[13] IATA. *Best Practices for taxes, fees and charges on air tickets.* URL: https://www.iata.org/contentassets/d3629ec85e4046e98fc65b42e9d24953/iata-ttfcs-best-practices.pdf

Global financial burden

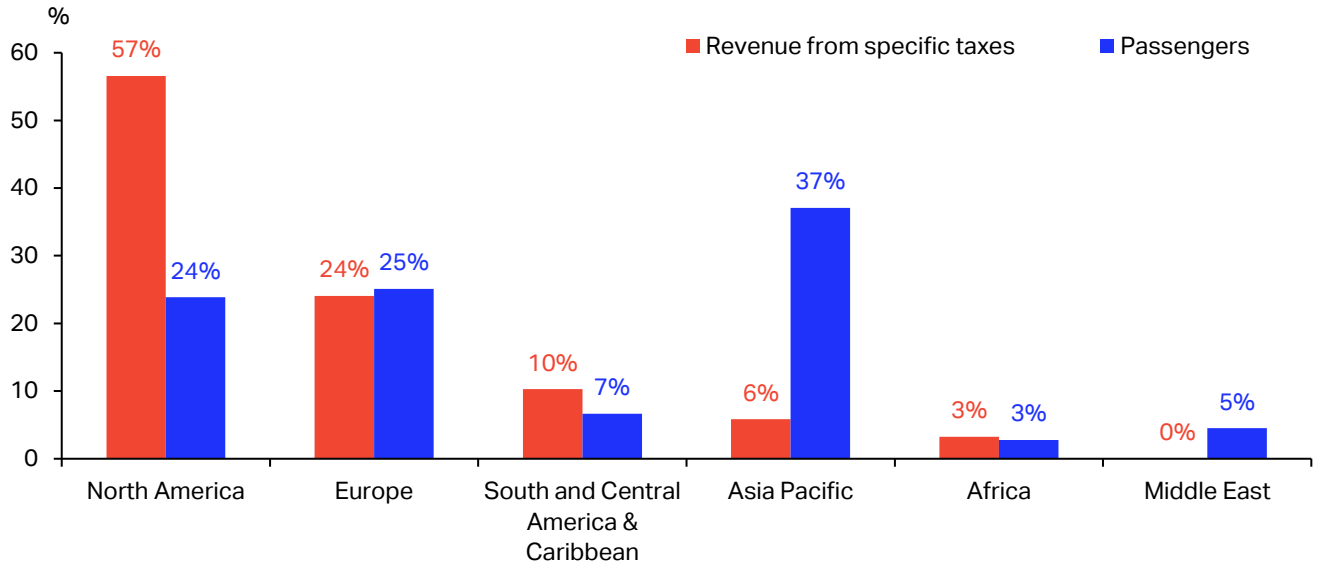
Total specific taxes paid

Specific taxes levied on air passenger tickets worldwide in 2024 raised an estimated total of USD 60.4 billion in revenue for governments. On average, USD 29.5 was paid on a round trip, which often consists of more than just two flights. Per single flight, specific taxes averaged USD 12.6 per passenger.

For some perspective, it is interesting to note that the global airline industry generated a net profit of USD 32.4 billion, or USD 6.8 per passenger per flight, in 2024, just a bit over half of the total sum collected in the form of specific taxes on the use of air passenger transport.[14] This illustrates the magnitude of these taxes that apply exclusively to air transport consumers.

In absolute numbers, North America collected the highest amount in specific taxes on air passenger tickets, at USD 34.1 billion, accounting for 57% of the global total.[15] This is despite being only the third-largest passenger market with 24% of the global total, after Asia Pacific and Europe. Europe followed in terms of total tax collections, with USD 14.5 billion, constituting 24% of the global total. South and Central America & the Caribbean collected USD 6.2 billion, equal to 10% of the total, while Asia Pacific and Africa collected USD 3.5 billion and USD 2.0 billion, respectively (Chart 1 and Chart 2).

Chart 1 Number of passengers and revenue from specific taxes, regional share of global total, 2024



Source: IATA Sustainability and Economics

Since specific ticket taxes are paid by airline customers and remitted to governments, they do not directly affect airlines' net profits. However, there is an indirect impact on airline profitability if the specific taxes are of a magnitude that curtails demand for air travel. The relationship between taxes paid by airline customers and airline profitability is, of course, neither linear nor constant, and airline profitability is influenced by a multitude of factors in a dynamic fashion. Nevertheless, both classical and modern economists observe that taxes generally reduce the activity being taxed by altering relative prices and incentives.[16] To the extent that specific

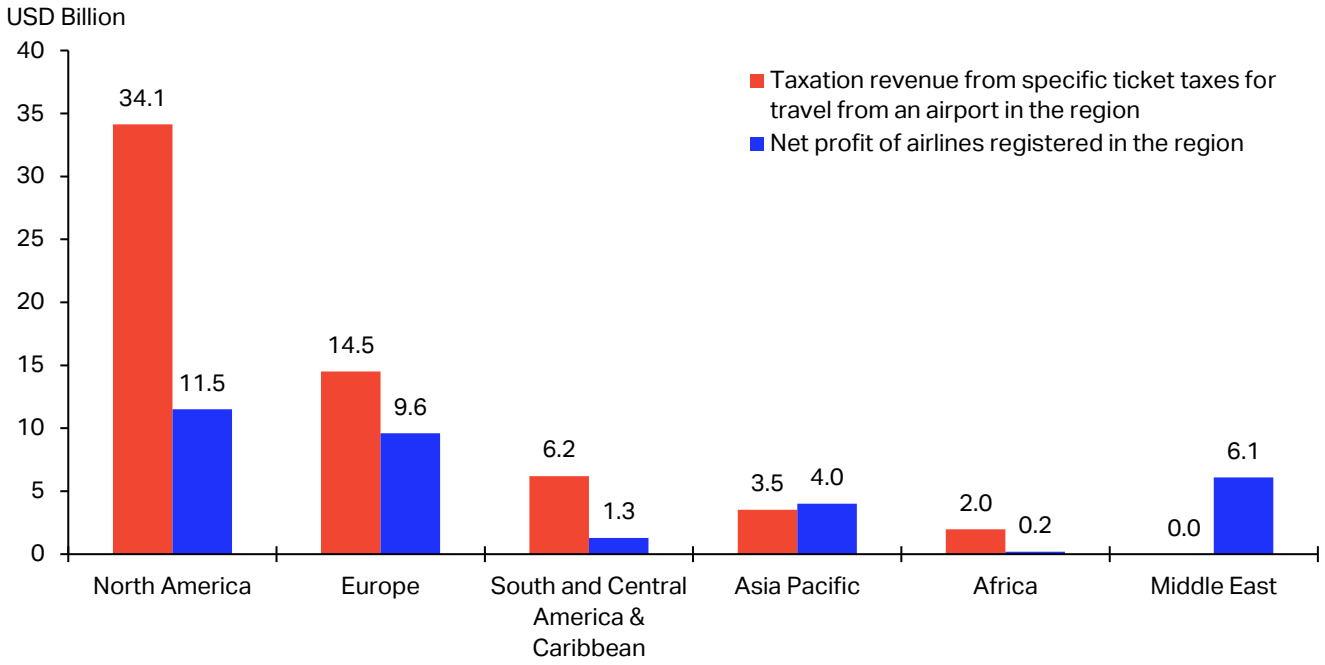
[14] IATA, *Global Outlook for Air Transport*. June 2025. URL: https://www.iata.org/en/publications/economics/reports/global-outlook-for-air-transport-june-2025/

[15] In the case of the United States, there is significant funding (estimated as much as USD 20 billion in 2024) for airports and ATC services from the Federal Aviation Administration which is partly funded by the taxes collected, which amount to USD 23 billion in 2024. However, as there is not a strict relationship between the money collected and spent on infrastructure and services, this is considered a tax.

[16] See for instance Adam Smith, "The Wealth of Nations", (1776), Arthur Laffer, "The Laffer Curve: Past, Present, and Future", (2004), and Harvey Rosen and Ted Gayer, "Public Finance", (2021), among others.

taxes on airline tickets diminish the demand for air transport or curtail its growth, they can negatively impact the airline industry's already slim profit margins.

Chart 2 Revenue from specific taxes compared to profits recorded by airlines in the region 2024, USD billions



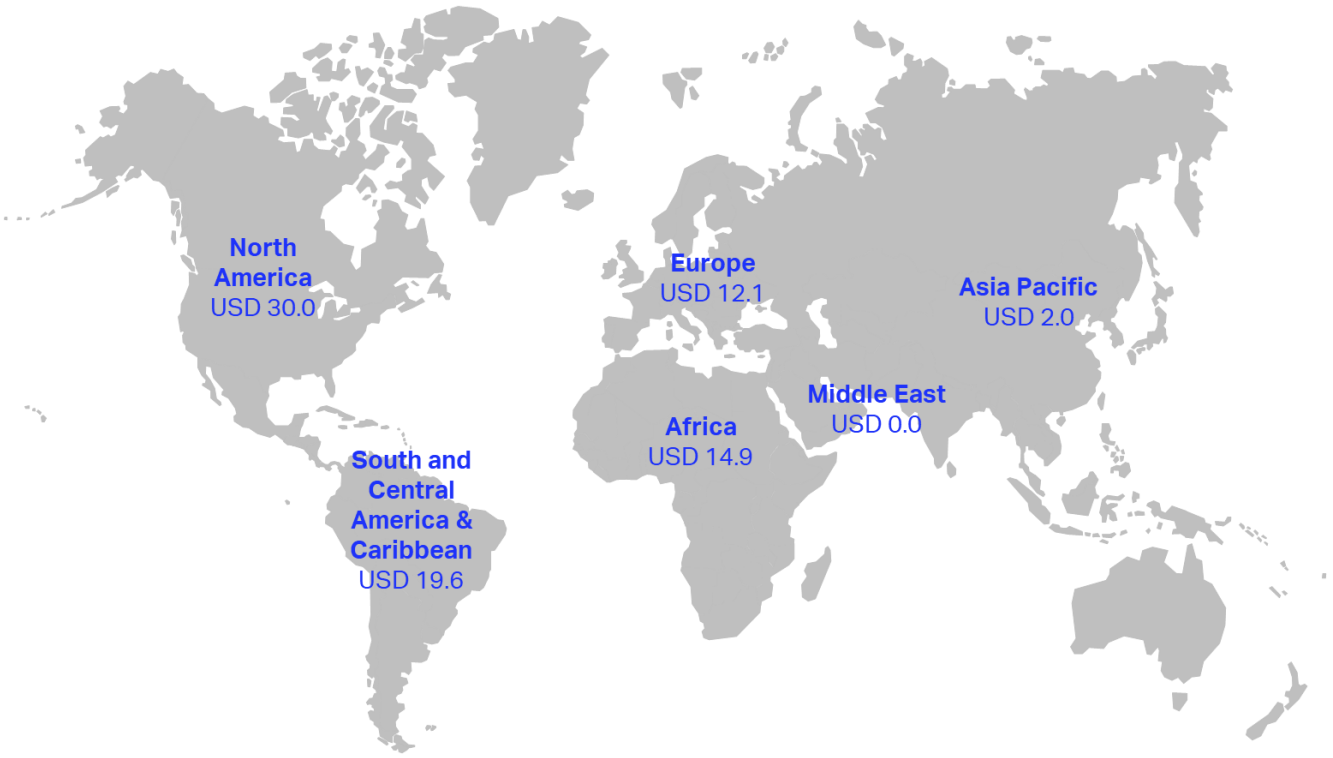
Source: IATA Sustainability and Economics

Regional performance

The highest average specific taxes are applied in North America, amounting to USD 30.0 per single flight (Chart 3). The countries in the Middle East in our sample did not levy any passenger ticket taxes in 2024.[17] Other than that, Asia Pacific is the region with the lowest per-passenger-per-flight average, at USD 2.0. Falling in between, South and Central America & Caribbean levied USD 19.6, Africa USD 14.9, and Europe USD 12.1 in specific taxes on the use of air transport.

[17] See annex for more detail on the sample and applied methodology

Chart 3 Specific taxes (2024) per passenger per segment across regions

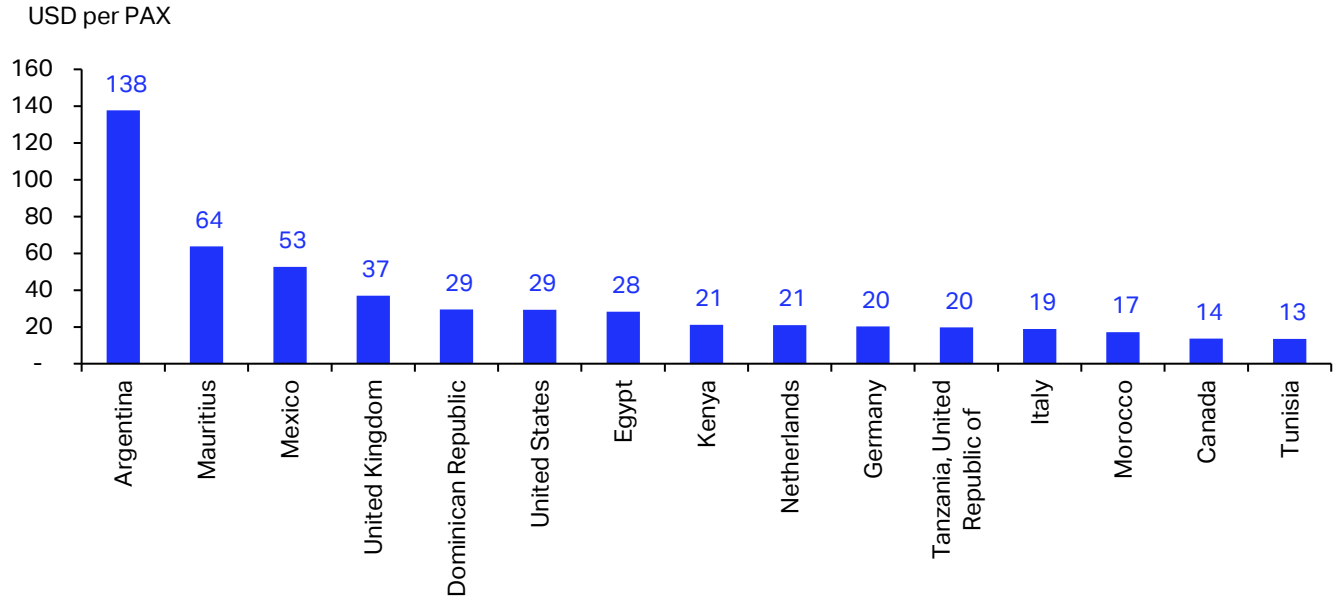


Source: IATA Sustainability and Economics

The presented regional results are based on the averages paid for the journeys traveled in 2024. However, there are significant differences in the amounts paid across countries in the various regions, and noticeable discrepancies between what travelers pay on different routes and in different cabin classes. As such, passengers can pay significantly higher or lower taxes than the regional average shown above.

As many as 37 of the 55 countries in the sample levied some type of specific tax. The 15 countries with the highest taxes in the sample included five countries or areas in the Americas and the Caribbean, six in Africa, and four in Europe. On average, the highest taxes were levied on passengers departing from an airport in Argentina, at USD 138 per flight. Mauritius was the second highest, at USD 64 per passenger. The United Kingdom charged departing passengers an average of USD 37 in 2024, but the actual amounts varied widely, reflecting the complexity of the fee structure and its application. Passengers traveling domestically in economy class paid GBP 7 (approximately USD 9.3), whereas those flying in premium cabins on long-haul routes were subject to a tax of up to GBP 202 (approximately USD 268.5) per flight.

Chart 4 Average taxes per passenger, by country or area of departure, top 15 in the sample, 2024



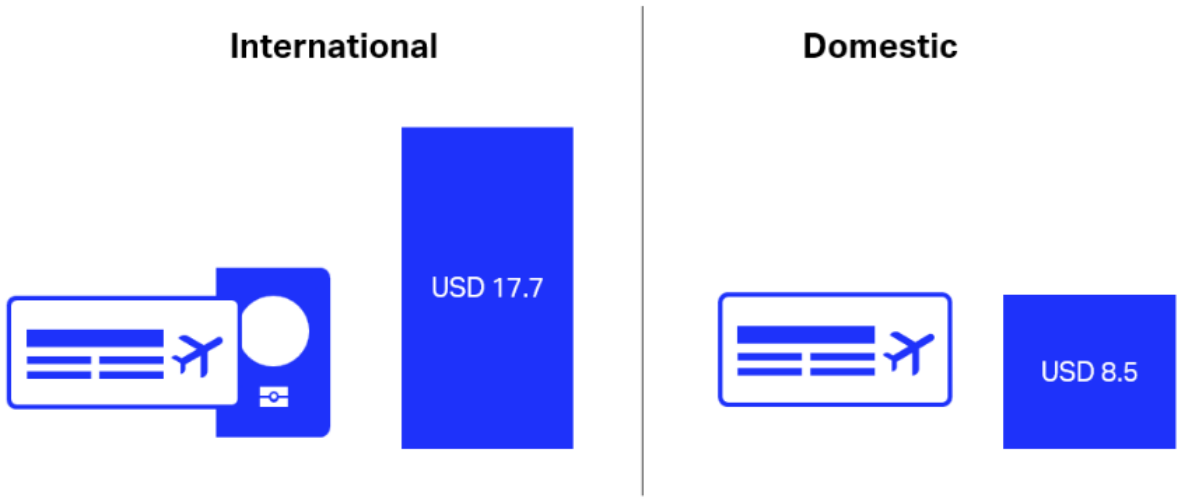
Source: IATA Sustainability and Economics

Specific taxes by travel type and cabin class

Domestic and international journeys are typically taxed differently, with the latter generally subject to a greater number and variety of taxes,[18] and often at higher rates. Of the USD 60.4 billion paid in specific ticket taxes globally in 2024, USD 38.0 billion was attributed to international flights and USD 22.4 billion to domestic flights.[19]

International flights were subject to an average of USD 17.7 in specific taxes, which is around 108% more than domestic flights, at USD 8.5. On a round-trip basis, this is equivalent to USD 43.9 for an international journey and USD 18.9 for domestic travel.

Chart 5 Average specific taxes per passenger per flight, by type of travel, 2024



[18] Note that general consumption-based taxes are excluded, which usually apply to domestic travel.
[19] Note that a flight is defined as domestic if the entire Origin-Destination (O-D) journey remains within one country.

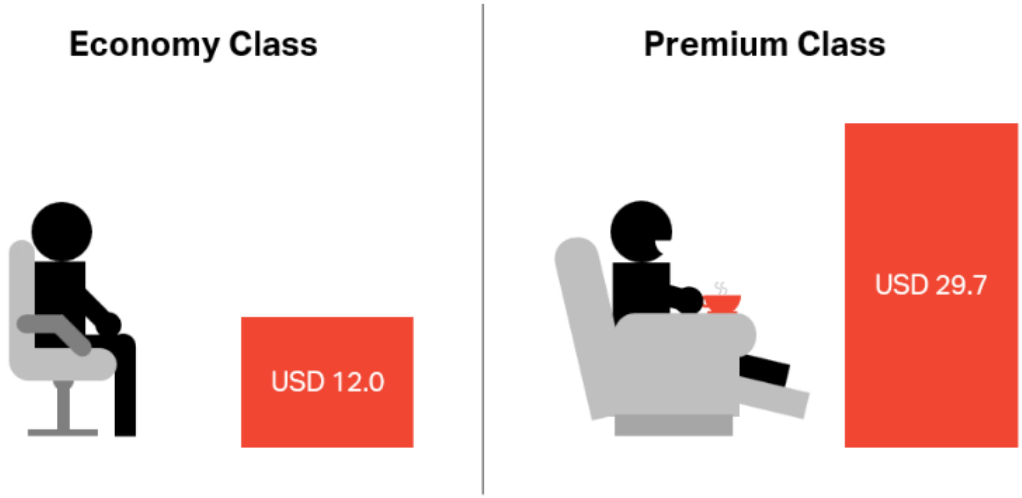
Source: IATA Sustainability and Economics

The differences between the treatment of international and domestic travelers are particularly visible in South and Central America & Caribbean, where nearly all taxes were levied on international passengers.[20] As a result, an average international passenger paid USD 45 in specific taxes for each flight in this region. Countries in North America had the highest specific taxes levied on international passengers, at USD 50 per flight.

Only 24 countries in the sample levied specific taxes on domestic passengers, while as many as 37 countries taxed international passengers. The remaining 18 countries did not levy any specific tax at all.

Countries frequently charge higher rates for travelers in premium cabin classes. While premium cabin travel, i.e., first and business class, represented only about 3.6% of total travels, it accounted for 8% of total specific taxes paid. On average, on a per-flight basis, premium cabin class travelers paid USD 29.7 in specific taxes, compared to USD 12.0 by economy class travelers in 2024 (i.e., a multiple of 2.5x).

Chart 6 Average specific taxes per passenger per segment, by class of travel, 2024



Source: IATA Sustainability and Economics

The role of specific taxes in public finance

From the governments' point of view, specific forms of taxes need to be analyzed in terms of their efficiency and ability to raise revenue. The most efficient forms of taxes are those that maximize revenue and minimize economic distortions, compliance costs, and inequity. Distortions occur when the taxes alter the competitive landscape and consumer behavior in ways that detract from economic and social goals. Distortions tend to increase with the size of the tax. In some cases, taxes can be set so high that they reduce incentives to work, invest, or produce – ultimately leading to a decline in overall tax revenue.[21] Legacy taxes can also be present and act in opposition to more recent public finance objectives.

The most common forms of taxes are income taxes, corporate taxes, and general sales taxes. There are also wealth taxes, inheritance taxes, property taxes, capital gains taxes, and many other forms of taxes. Progressive taxes that increase with the taxable amounts are generally more equitable, as lower incomes, for instance, are taxed at a lower rate. Flat-rate taxes, such as sales taxes, are considered regressive as low-income earners pay the same rate as those with higher incomes. Taxing land rents is widely supported as one of the most efficient and fair taxes.[22]

[20] Note that this is true across the study sample, which covers 82% of the traffic in the region.
[21] Arthur Laffer, "The Laffer Curve: Past, Present, and Future", (2004).
[22] Henry George, "Progress and Poverty", (1879), Joseph Stiglitz, "The theory of local public goods" (1977).

Narrow excise and specific taxes on tickets or other niche goods and services are among the types of taxes that are considered the most inefficient, as they introduce significant market distortions, impose a substantial burden on consumers and the affected industries, generate relatively low government revenue, and are administratively complex and costly to implement. Different taxes alter relative prices and incentives, thereby changing consumer behavior. This can, of course, be intentional, as in the case of so-called "sin taxes," which are typically levied on products such as tobacco and alcohol to discourage consumption. These examples reflect the generally accepted understanding that such taxes tend to reduce the demand for taxed activity.

Air ticket taxes are regressive in nature and may conflict with broader economic and social objectives as they place a significant burden on the traveling public, and do not meaningfully contribute to the government's budgets. For the vast majority of countries in the scope of this study, the revenue from specific taxes accounted for less than 1.0% of the government revenue in 2024, while increasing the price of the tickets to the traveling public significantly.

For example, in the UK, the APD alone in 2024 accounted for approximately 0.4% of the overall government budget yet increased the average ticket price by more than 20%, undoubtedly impacting passengers' ability to travel. In Argentina, specific taxes contributed to approximately 1.5% of the government's budget, but increased the average ticket price by over 80%, curtailing the social and economic benefits that aviation could bring to the country (see Appendix for additional details).

In countries with a weak tax base —often characterized by large informal sectors, low-income levels, poor tax administrative capacity, and low public trust in government— raising government revenue poses significant challenges. Administrative reform and strategic prioritization are often essential, though difficult. Here the temptation to introduce multiple specific taxes can be hard to resist. However, governments should conduct comprehensive impact assessments before introducing or increasing specific taxes on the use of air transport, as the anticipated fiscal gains are likely to be offset by the resulting negative effects on economic growth, employment, and social development.

For all countries, the most reliable way to raise government revenue is to stimulate economic activity and growth within the economy. Connectivity in all forms is a formidable accelerator of economic activity. The poorest countries in the world are those with the least connections to global supply chains, be it by road, rail, shipping, or air. In developing countries where tourism is often a major source of income, air travel ticket taxes can discourage arrivals. Even rich countries have reconsidered the impact of airline ticket taxes on their economies and a number of countries have reversed their policies.[23]

The most recent example of this is Sweden, which country abolished its air travel tax as of 1 July 2025. It is noteworthy that Ryanair has introduced ten new international routes from Sweden thanks to the removal of the air travel ticket tax, and plans to add a further eight new routes across five Swedish airports in the coming winter. The airline has also stated that it might return to some domestic Swedish routes in the future. Three other airlines are reportedly planning to expand their services to Sweden, citing the abolished tax as a part of their decision-making. Routes have also been cut from service to and from Germany, Denmark, Austria, the Netherlands, and France, citing aviation passenger taxes. Such removals of service tend to impact the regional and smaller airports or routes disproportionately because costs can quickly become too high relative to the expected revenues.

For the countries that are part of the Global Solidarity Levies Task Force (GSLTF), notably France, Kenya, Barbados, and Antigua & Barbuda, which advocate for higher premium-class air travel ticket taxes as a means to generate funds for development and climate initiatives, it will be important to weigh the impact of higher

[23] For a more detailed discussion of the value of aviation please refer to https://aviationbenefits.org/media/e5ynn4x0/abbb2024_full_report.pdf and the related country-level reports at https://www.iata.org/en/publications/economics/reports/value-of-air-transport-country-reports/

costs, thwarted connectivity, and their effect on tourism and businesses, against the very limited revenue such a tax can generate.

The GSLTF proposal to add ticket taxes to premium-class air travel is based on the assumption that demand for such travel is weakly sensitive (inelastic) to changes in the price.[24] This makes perfect sense in the abstract, or *ceteris paribus*, where nothing else changes. It does, however, overlook the fact that elasticities of demand do change over time, and that the isolated relationship between price and demand is impacted by many other factors that also vary over time (including macro-economic variables such as the business cycle, exchange rates, unemployment, and many more). In the context of air travel, it also overlooks the dynamic nature of the global industry and the response of its customers to variations in costs. Lower profits on premium-class travel can lead to higher prices for economy-class tickets or reduced or displaced services. Passengers can potentially shift to economy class travel, or to another route or means of transportation which could impact the route's, or even the airline's, profitability. Such dynamic responses are difficult to predict but increase the risk of reducing the potential revenue from taxes.

The increasing fragmentation seen in the taxation of air travel poses a serious threat to the global network. Any degree of harmonization across jurisdictions would enable network optimization to be performed more in accordance with market conditions and less as a function of administrative and operational costs. For the countries concerned, harmonization would eliminate competitive distortions and enhance the affordability of air travel, with minimal impact on overall government revenue. Global harmonization would also combat the double taxation of international air travel, which can be taxed at both departure and arrival, and may be subject to additional taxes.

Countries that choose to impose air travel ticket taxes must consider their:

- Economic harm: competitive distortions, impact on tourism-heavy and low-cost carrier markets;
- Regressive effect: unfair to low-income passengers and domestic flyers;
- Double taxation: cross-border inefficiencies; and
- Low net gain: minor revenue, possible high cost.

For countries with a genuine commitment to raising funds for climate change, ICAO Member States have adopted a solution, the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA), which delivers certifiable emissions reductions—whereas ticket taxes do not—and creates global climate financing opportunities.

[24] That premise rests for instance upon the work of Frank Ramsey and his "A Contribution to the Theory of Taxation" from 1927, as well as Arthur Pigou's "The Economics of Welfare" from 1920, who recommended taxing goods with low price sensitivity of demand more heavily.

Appendix

I. Background of airlines' taxation landscape

- See Brief *Taxes as applied to international air transport enterprises and services*. https://www.iata.org/en/publications/economics/reports/taxes-applied-to-air-transport-enterprises-and-services/

II. Detailed regional results

Table 1 Total specific ticket tax revenue, per departing passenger and total number of departing passengers, for international and domestic travel, 2024

		Total taxes (USD million)	Number of departing segment passengers (million)	Taxes per passenger (USD)
Domestic	Africa	49	39	1.2
	Asia Pacific	115	1,243	0.1
	Europe	1,524	255	6.0
	Middle East	0	39	-
	North America	20,032	856	23.4
	South and Central America & Caribbean	669	195	3.4
	Total	22,389	2,628	8.5
International	Africa	1,920	93	20.7
	Asia Pacific	3,420	526	6.5
	Europe	12,991	944	13.8
	Middle East	0	176	-
	North America	14,101	283	49.8
	South and Central America & Caribbean	5,531	122	45.5
	Total	37,962	2,143	17.7
Total	Africa	1,969	132	14.9
	Asia Pacific	3,535	1,770	2.0
	Europe	14,514	1,199	12.1
	Middle East	0	215	-
	North America	34,133	1,139	30.0
	South and Central America & Caribbean	6,200	317	19.6
	Total	60,351	4,771	12.6

Source: IATA Sustainability and Economics, DDS

III. Detailed country level results

Table 2 Specific ticket tax revenue, total, per departing passenger and in relation to the annual government budget, 2024

Region	Country	Specific ticket tax revenue (USD million)	Average tax per passenger (USD)	Specific ticket taxes in % of government budget
Africa	Algeria	56	7.2	0.1%
Africa	Egypt	689	28.3	1.1%
Africa	Ethiopia	0.3	0.03	0.0%
Africa	Kenya	148	21.1	0.7%
Africa	Mauritius	130	63.8	3.6%
Africa	Morocco	285	17.2	0.6%
Africa	Nigeria	62	7.6	0.2%
Africa	South Africa	55	3.0	0.1%
Africa	Tanzania	73	19.8	0.6%
Africa	Tunisia	78	13.4	0.5%
Asia Pacific	Australia	946	10.9	0.1%
Asia Pacific	China	80	0.1	0.0%
Asia Pacific	Hong Kong SAR	323	12.2	0.5%
Asia Pacific	Indonesia	25	0.3	0.0%
Asia Pacific	Japan	310	1.8	0.0%
Asia Pacific	Republic of Korea	747	10.4	0.2%
Asia Pacific	Malaysia	167	3.4	0.2%
Asia Pacific	Philippines	388	7.9	0.4%
Europe	Austria	156	8.8	0.1%
Europe	Belgium	45	2.6	0.0%
Europe	France	1,077	11.5	0.1%
Europe	Germany	2,168	20.3	0.1%
Europe	Italy	2,060	18.8	0.2%
Europe	Netherlands	797	21.0	0.2%
Europe	Norway	215	7.9	0.1%
Europe	Portugal	64	1.8	0.0%

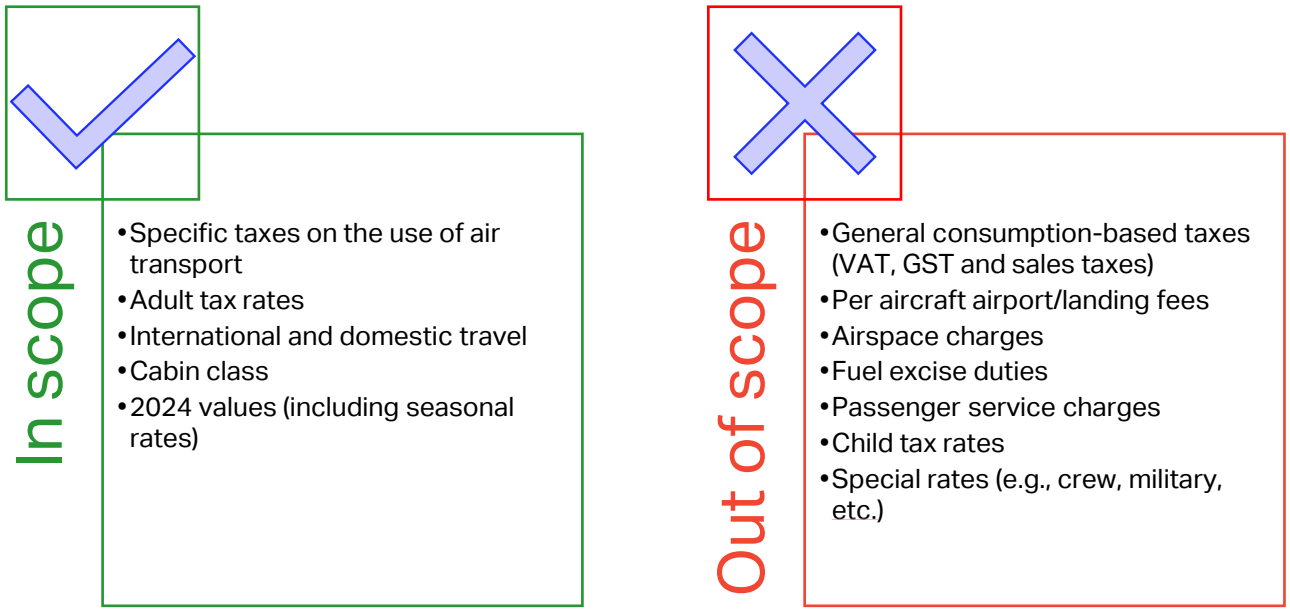
Europe	Sweden	164	9.4	0.1%
Europe	United Kingdom	5,360	36.9	0.4%
North America	Canada	1,148	13.7	0.1%
North America	Mexico	4,710	52.6	1.0%
North America	United States	28,196	29.3	0.3%
South and Central America & Caribbean	Argentina	3,089	137.8	1.5%
South and Central America & Caribbean	Brazil	782	6.7	0.1%
South and Central America & Caribbean	Colombia	1	0.01	0.0%
South and Central America & Caribbean	Dominican Republic	285	29.5	1.4%
South and Central America & Caribbean	Peru	62	2.9	0.1%
South and Central America & Caribbean	Puerto Rico	52	7.2	0.2%

Source: IATA Sustainability and Economics, IMF

IV. Scope

The results presented in this report cover a global estimation of all specific taxes on the use of air transport and passenger service charges in 2024. General consumption-based taxes applicable to air transport, and excise duties and airspace and landing fees, which are levied on aircraft movements rather than on passenger tickets, are excluded from this study.

Chart 7 Scope of the assessment



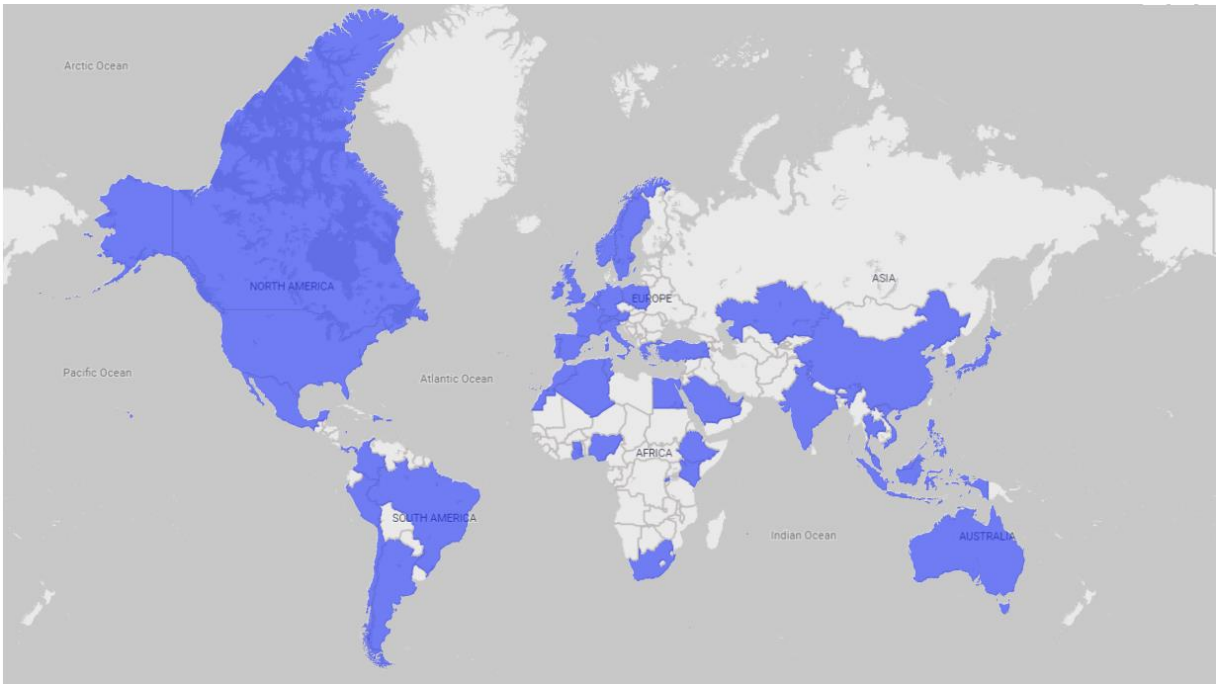
V. Methodology

To estimate global specific taxes and service charges included in air passenger tickets levied in 2024, detailed tax information was sourced from TTBS[25] and ATPCO, combined with passenger data from DDS (Direct Data Solutions). TTBS provides a centralized database of ticket taxes, fees, and charges around the world. The data is consolidated from official sources of government tax authorities, as well as over 6,900 airports in more than 249 jurisdictions. DDS provides a database of passenger journeys, "aggregated from multiple sources, including data contributed by carriers, IATA's available Billing and Settlement Plan (BSP) transactions, and ARC's Area Settlement Plan (ASP) transactions".[26]

Specific taxes and service charges vary widely around the world with every jurisdiction being autonomous and unique in the application of these. Due to this fragmentation, a sample of countries was selected for this analysis. The final sample is representative, consists of 55 countries, and accounts for 90% of global passenger traffic in 2024. The sample also covers a minimum of 80% of total traffic within each of the six global regions (Chart 8).[27] In total, these 55 countries encompass 233 different taxes and charges, with a total of 170,000 unique combinations of different rates, application definitions, and exemptions.

The study covers flight journeys available in DDS pertaining to 2024, including analyzing passengers' point of departure, all connecting points, and the final destination. Tax exemptions based on the passenger type (such as children or residents) have been excluded from the scope of the study due to a lack of detailed passenger segmentation data. All taxes and charges have been converted to USD at the average 2024 exchange rate from Oxford Economics. After the estimation of specific taxes and service charges for the 55 countries in the sample, global and regional estimations have been obtained by extrapolation.

Chart 8 Countries included in the analysis



Source: IATA Sustainability & Economics

[25] IATA, *Ticket Tax Box Service*, 2025. URL:; https://www.iata.org/en/services/finance/ttbs/
[26] IATA, *Direct Data Solutions*, 2025. URL: https://www.iata.org/en/services/data/passenger-traffic/direct-data-solutions/
[27] With some minor exclusions due to geo-political unrest