Federal Public Service FINANCE
General Administration of Taxation

Reserved for the administration
Date of receipt of the declaration:

……...

This translation is for information only. The document must always be filed in Dutch, in French or in German.

TAX DECLARATION ON BOARDING AN AIRCRAFT[1]

PERIOD FOR WHICH THE DECLARATION IS FILED[2]

from __ __ /__ __ / 20 __ __ to __ __ /__ __ / 20 __ __

PART A - Identity of the taxpayer

BOX I - AIR TRANSPORT COMPANY ESTABLISHED IN BELGIUM[3]

Designation and legal status or, if it concerns a natural person, surname and first name:

……

Identification number[4] : ……

Headquarters of company or, if it concerns a natural person, their domicile (complete address):

……
……
……
Phone No.: …… E-mail address: ……

BOX II - AIR TRANSPORT COMPANY NOT ESTABLISHED IN BELGIUM[5]

Identity of AIR TRANSPORT COMPANY

Designation and legal status or, if it concerns a natural person, surname and first name:

……

Identification number[6] : ……

Headquarters of the company or, if it concerns a natural person, their domicile (complete address):

……
……
……
Phone No.: …… E-mail address: ……

Identity of their RESPONSIBLE REPRESENTATIVE[7]

Designation and legal status or, if it concerns a natural person, surname and first name:

……

Identification number[8] : ……

Headquarters of the company or, if it concerns a natural person, their domicile (complete address):

……
……
……
Phone No.: …… E-mail address: ……

PART B - CALCULATION OF THE TAX DUE

BOX III - GENERAL INFORMATION

1. Number of flights for which the tax does NOT apply[9]	
2.a. Number of flights for which the tax does apply[10]	
2.b. Number of persons (other than flight crew) carried on the flights referred to in 2.a. and for whom the tax does NOT apply[11]	

BOX IV - CALCULATION OF THE TAX DUE

	Number of passengers[12]		Amount of the tax due
Tax of 10 EUR.		x 10	
Tax of 4 EUR.		x 4	
Tax of 2 EUR.		x 2	
		TOTAL AMOUNT	

The person filing the present declaration declares as follows:

- They are required to pay the tax due;
- They are keeping at the administration's disposal the data and document on the basis of which the declaration has been drawn up[13].

CERTIFIED ACCURATE, …….

Date

…….....

Signature of the taxpayer or their representative[14]

……

Name, first name, status

IMPORTANT INFORMATION

When the tax is not paid within the prescribed time limit, legal interest is due from the day following the due date for payment.

In the event of lack declaration or a late, incorrect or incomplete declaration, and a failure to pay or late payment, a fine is due.

SENDING THE DECLARATION

The paper form of the present declaration is to be sent only to the following office:

Declaration in **French** or **German**:	Declaration in **Dutch**:
SPF Finances – Administration générale de la Perception et du Recouvrement Service des Taxes Diverses Avenue du Prince de Liège 133, Boîte 291 5100 Jambes	FOD Financiën – Algemene Administratie van de Inning en de Invordering Dienst Diverse Taksen Gaston Crommenlaan 6, Bus 291 9050 Ledeberg

PAYMENT OF THE TAX

It can be paid only on the following bank account number:

IBAN: BE15 6792 0023 0430
BIC: PCHQBEBB
Centre de perception – Taxes diverses
Boulevard Roi Albert II 33, bte 431
1030 Bruxelles

To be mentioned in the reference:

- TILEA /
- Identification number of the taxpayer, without any separator (otherwise name and first name) /
- **FOR LEGAL ENTITIES**: designation /
- Date of end of the period for which the tax is due (dd/mm/yyyy)

EX.: TILEA / 75050362145 / DESIGNATION / 30/06/2022

Additional information:

For information about the tax payment, please contact the Centre de perception (collection centre) – section taxes diverses (miscellaneous taxes):	For any question about determining the taxable base or the tax calculation, please contact the Centre de contact/Contact centre:
CPIC.TAXDIV@minfin.fed.be	02 572 57 57

FOOTNOTES

1. A tax on boarding an aircraft is levied on the departure of a passenger from an airport located in Belgium.

Reference legal and regulatory provisions: articles 159 to 166/3 of the Code on miscellaneous duties and taxes and articles 221 to 221*undecies* of the Royal Decree implementing the Code on miscellaneous duties and taxes.

No declaration has to be submitted if only flights for which the tax does not apply were operated during the period examined (see reference No. 9).

2. Registered air transport companies shall file the declaration on the day of payment to the competent service. They shall pay the tax at the latest on *the last working day of the month following the month during which the tax is due.* The tax is due at the time the passenger departs by aircraft.

Air transport companies that are not required to register, i.e. air transport companies subject to the tax that operate less than two flights with passengers per calendar year from an airport located in Belgium, must file a declaration and pay the tax *before each departure of a passenger* from an airport located in Belgium.

See articles 163 and 166, §§ 1 and 2, of the Code on miscellaneous duties and taxes.

3. This refers to an air transport company that has its domicile, headquarters or permanent establishment in Belgium.

4. It concerns:
- the enterprise number, i.e. the number allocated by the Crossroads Bank for Enterprises;
- or, if there is no enterprise number, the national register number.

5. This refers to an air transport company which is not domiciled or has not any headquarters or permanent establishment in Belgium.

6. This is the tax identification number (TIN) in the state of tax residence.

7. The *air transport company not established in Belgium which has its headquarters outside the European Economic Area (EEA)* must have a responsible representative established in Belgium, authorised by the Minister of Finance or his delegate.

The air transport company not established in Belgium which has its headquarters in the EEA may have a responsible representative established in Belgium, authorised by the Minister of Finance or his delegate.

The responsible representative shall be jointly and severally liable to the Belgian State, in particular for the declaration and payment of the tax.

If a responsible representative has been appointed by the air transport company not established in Belgium, both the identification of the air transport company as well as the identification of its responsible representative must be filled in.

See article 161, par. 2 to 4 of the Code on miscellaneous duties and taxes.

8. It concerns the enterprise number, i.e. the number allocated by the Crossroads Bank for Enterprises.

9. The following categories of flights are concerned:

1) local flights, i.e. flights around an airfield or a field reserved for paramotors at such a distance that the perception of the visual signals emitted from this field is still possible (see Article 1 of the Royal Decree of June 10th 2014 defining the specific conditions required for the approval of paramotors to air traffic);

2) flights departing from and returning to an airport, without any stopover;
3) flights for the purpose of carrying out a professional activity in the airspace for which the use of an aircraft is necessary or most efficient.

See article 221bis, §1, 6° of the Royal Decree implementing the Code on miscellaneous duties and taxes and article 160, § 2, 3° to 5° of the Code on miscellaneous duties and taxes.

10. Mention here the number of flights for which the tax is due in principle.

11. It concerns here the number of persons (other than flight crew) carried on the flights referred to in BOX III, 2.a. and for whom the tax does not apply.

This includes:

1) children under two years of age;

2) persons other than those mentioned in 1):
   - resuming a flight which has been interrupted as a result of technical incidents, adverse weather conditions or any other case of force majeure;
   - who are passengers on an aircraft used exclusively for medical or humanitarian purposes;

3) other persons whose departure, for tax purposes, is not considered as a “passenger departure” because the following cumulative conditions are met
   - that departure takes place, under a single contract of carriage, after the arrival of the passenger by aircraft at that airport; and
   - the connection is the main reason for using the airport; and
   - the passenger has not left, for more than 24 hours between the time of arrival and the time of departure, the area of the airport into which a departing passenger can only enter with a valid ticket.

See articles 159, 5°, 160, § 1, par. 3 and 164 of the Code on miscellaneous duties and taxes.

12. Are concerned the passengers for whom the tax is due and who are broken down according to the tax rate:

- Rate of 10 EUR — passengers whose destination is no more than 500 km as the crow flies from the “Aerodrome Reference Point” (ARP) of the airport with the highest annual number of passengers in the country, i.e. Brussels Airport (see art. 162, 1°, of the Code on miscellaneous duties and taxes);
- Rate of 4 EUR — Passengers whose destination is more than 500 km as the crow flies from the ARP of the airport with the highest annual number of passengers in the country, and is located outside the European Economic Area (EEA), the United Kingdom or Switzerland (see art. 162, 3°, of the Code on miscellaneous duties and taxes);
- Rate of 2 EUR — Passengers whose destination is more than 500 km as the crow flies from the ARP of the airport with the highest annual number of passengers in the country but is located in the EEA, the UK or Switzerland (see art. 162, 2°, of the Code on miscellaneous duties and taxes).

13. This includes a list of all flights that have left Belgian territory, with a breakdown of the passengers per flight according to whether or not tax is due and the tax rate.

14. In the case of a legal entity, the declaration must be signed by a person having the necessary legal authorisation in order to commit the said entity or by the authorised representative of the legal entity.