

Before completing, please read the notes and then mark the appropriate boxes  or enter the required information

1.	Declarant (Name, address, email address (if any), legal form)	Aviation tax number _____  Handled by _____  Telephone _____	Receipt stamp Main customs office/Date	2018
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**Main Customs Office**

**Tax Return pursuant to § 12 Aviation Tax Act (“Luftverkehrsteuergesetz” - “LuftVStG”)**

- Tax return  
 Tax correction of the tax return of \_\_\_\_\_

for the period from \_\_\_\_\_ to \_\_\_\_\_

2.	<input type="checkbox"/> Tax return / Tax correction of a tax return pursuant to § 12 (1) and (2) LuftVStG  <input type="checkbox"/> Registered aviation enterprise  <input type="checkbox"/> Authorised representative in tax matters for the following aviation enterprise (name, address, legal form, aviation tax number of aviation enterprise represented):    <input type="checkbox"/> Tax return / Tax correction of a tax return pursuant to § 12 (3) LuftVStG (non-registered aviation enterprise)																		
3a.	Registration code Note: In the case of a tax correction, the registration code of the tax return to which the tax correction relates must be entered here.  <table style="width:100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">Block 1</td> <td style="text-align: center;">Block 2</td> <td style="text-align: center;">Block 3</td> <td style="text-align: center;">Block 4</td> <td style="text-align: center;">Block 5</td> <td style="text-align: center;">Block 6</td> </tr> <tr> <td style="text-align: center;">L V A</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> </tr> <tr> <td style="text-align: center;">Type of tax</td> <td style="text-align: center;">Consecutive number</td> <td style="text-align: center;">Aviation tax number (aviation enterprise)</td> <td style="text-align: center;">Month</td> <td style="text-align: center;">Year</td> <td style="text-align: center;">Office identity number</td> </tr> </table>	Block 1	Block 2	Block 3	Block 4	Block 5	Block 6	L V A	-	-	-	-	-	Type of tax	Consecutive number	Aviation tax number (aviation enterprise)	Month	Year	Office identity number
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4.	Mandate reference number (SEPA B2B direct debit) _____																		
5.	Bank account details in case of tax relief/refund  Account holder _____  IBAN _____  BIC _____  Bank _____																		

6. Carriage of passengers on the basis of taxable legal transactions

**Note:** In the case of a tax correction, only the differences from the original (possibly already corrected) tax return must be stated. In the case of reductions, the amount stated must be prefixed by the minus sign.

	Number of passengers carried	Tax rate (EUR)	Amount	
			EUR	Cent
	1	2	3	
1		7,47 (Countries as per Annex 1 to § 11 LuftVStG, except island flights as per § 5 No. 5 LuftVStG)		
2		1,49 (Island flights as per § 5 No. 5 LuftVStG)		
3		23,32 (Countries as per Annex 2 to § 11 LuftVStG)		
4		41,99 (Other countries)		
5		<b>Total amount</b>		

EUR in words

7. Tax-exempt legal transactions (contracts of carriage)

**Note:** In the case of a tax correction, only the differences from the original (possibly already corrected) tax return must be stated. In the case of reductions, the amount stated must be prefixed by the minus sign.

	Nature of tax-exempt legal transactions (contract of carriage)	Number of passengers carried		
		Tax rate 7,47 EUR (Countries as per Annex 1 to § 11 LuftVStG incl. island flights pursuant to § 5 No. 5 LuftVStG)	Tax rate 23,32 EUR (Countries as per Annex 2 to § 11 LuftVStG)	Tax rate 41,99 EUR (Other countries)
	1	2	3	4
1	Tax exemption under § 5 No. 1 LuftVStG (Passengers aged under 2 years)			
2	Tax exemption under § 5 No. 2 LuftVStG (Military or official purposes)			
3	Tax exemption under § 5 No. 3 LuftVStG (Renewed departure after aborted flight)			
4	Tax exemption under § 5 No. 4 LuftVStG (Domestic islands, essential supplies only)			
5	Tax exemption under § 5 No. 6 LuftVStG (Medical purposes)			
6	Tax exemption under § 5 No. 7 LuftVStG (Sightseeing flights)			
7	Tax exemption under § 5 No. 8 LuftVStG (Flight crew)			

8. I hereby declare that the foregoing information given by me is complete and correct to the best of my knowledge and belief and that the number of passengers stated for the various destinations is as shown in the records maintained for tax purposes.

Attachments

\_\_\_\_\_

Place, date, official signature

9. Result of initial official review

No faults/errors found     
  Fault/error found re     
  Correction suggested     
 Period/deadline \_\_\_\_\_

Tax-assessment     
  Penalty for late filing     
 Attention drawn to/Other \_\_\_\_\_

The total amount (line 5) must be booked under **code number 47000**.

Date, signature	Due on: _____
Factually correct and calculatorially correct	Reminder <input type="checkbox"/> Yes <input type="checkbox"/> No
_____	Collection costs <input type="checkbox"/> Yes <input type="checkbox"/> No
Date, signature(s)	Collection fees <input type="checkbox"/> Yes <input type="checkbox"/> No
	Secured <input type="checkbox"/> Yes <input type="checkbox"/> No

## Please note the following

1. To ensure the correct attribution of payments, the registration code must be entered in field No. 3a in the case of a tax return and in field Nos. 3a and 3b in the case of a tax correction.

It is made up as follows:

Block 2: The tax returns / tax corrections for the respective calendar month must be numbered consecutively and separately from one another for each aviation enterprise. The consecutive number must consist of four digits.

Block 3: The aviation tax number for the aviation enterprise must be entered here. The number must be entered even if a representative in tax matters pursuant to § 8 LuftVStG has been appointed to handle the tax matters.

Block 4: Month for which the tax return is being filed (month of accrual). It must be stated in two digits (e.g. January = 01).

Block 5: Calendar year for which the tax return is being filed (month of accrual). It must be stated in four digits (e.g. 2012).

Block 6: The office identity number of the responsible main customs office must be entered here.

Payments must be made by cashless remittance to the payment office of the main customs office, stating the registration code ("LVA" in the case of tax returns or "LVB" in the case of tax corrections). The respective bank details can be found on the Internet at [www.zoll.de](http://www.zoll.de) under "Dienststellensuche" (Department search).

2. If a tax return is filed under § 12 (3) LuftVStG and the aviation tax number is not known, no entries must be made under No. 3a or 3b (Registration code). The amount must be paid by cashless remittance to the payment office of the responsible main customs office, stating the type of tax ("LVA" in the case of tax returns or "LVB" in the case of tax corrections), the month of accrual and the year of accrual.
3. Aviation enterprises which have a bank account in the Single Euro Payments Area (SEPA) and wish to make use of the SEPA B2B direct debit procedure for payments under this tax return must state, under No. 4, the mandate reference number issued by the responsible main customs office. If the number is not stated, the amount will not be direct-debited from the account.
4. In the case of tax relief in countries which are members of the Single Euro Payments Area (SEPA), the IBAN code must be stated in section 5. In the case of cross-border SEPA payments outside the European Economic Area (EEA) (e.g. Switzerland, Monaco), the BIC code must also be stated.
5. The number of passengers carried must be entered under No. 6 in column 1. The relevant amounts must be computed by the declarant and entered in column 3.
6. The tax rate stated under No. 6 in column 2, line 2, for island flights pursuant to § 5 No. 5 LuftVStG is a reduced rate of 20% of the national tax rate pursuant to the decision of the European Commission of 20 December 2012 [C (2012) 9451].
7. The legal transactions specified in § 5 LuftVStG are tax-exempt; they must be stated under No. 7. A tax return must be filed even if all departures were on the strength of legal transactions which are tax-exempt under § 5 LuftVStG.
8. A tax assessment notice will be issued only if the tax actually payable differs from your computation. If the tax correction will mean a lower tax payment by you, please enter your bank account details under No. 5.
9. A representative in tax matters owes the aviation tax as joint and several debtor alongside the aviation enterprise itself (§ 44 German Tax Code). As a rule, the tax will be claimed initially from the representative in tax matters if it is not paid when due or if a tax assessment notice is issued.

## Note pursuant to § 123 German Tax Code

If declarants pursuant to § 7 (1) Sentence 2 No. 2 LuftVStG who are domiciled in a third country and file a tax return pursuant to § 12 (3) LuftVStG fail to name a person who is authorised to accept service of documents on their behalf, any document addressed to them will be deemed to have been received one month after mailing or, in the case of documents sent through electronic channels, on the third day after being sent. This shall not apply if it is established that the document or electronic document has not reached the addressee at all or has only done so at a later date. If direct service by registered letter with advice of delivery pursuant to § 9 (1) No. 1 VwZG [German Act on Service in Administrative Procedures] is not possible in the third country concerned and if no other form of service is available or offers no prospect of success, service of the document to be notified shall be effected by public notice pursuant to § 10 (1) Sentence 1 No. 3 VwZG. This shall be done by a notification of the public notice being publicly displayed in the main customs office. Pursuant to § 10 (2) Sentence 6 VwZG, the document concerned shall then be deemed served two weeks from the day of the notification being first publicly displayed.

## Note on Data Protection within the Scope of the GDPR

The data required to be given in the tax return is collected on the strength of §§ 149 et seq. German Tax Code and § 12 LuftVStG. Information surrounding data protection – in particular the obligation to provide information as regards the collection of personal data according to Articles 13 and 14 of the General Data Protection Regulation – will be made available to you on the customs authority's website at [www.zoll.de](http://www.zoll.de) (in the "Datenschutz" [Data Protection] section under the heading "Datenschutzerklärung für Verwaltungsverfahren des Zolls" [Privacy Policy for Administrative Customs Procedures]) or, where necessary, in every customs office.

## Information pursuant to § 6 German EU Tax Recovery Act ("EU-Beitreibungsgesetz")

In the case of refund or repayment of taxes to a person whose place of business or place of residence is in another Member State, the other Member State shall be informed pursuant to § 6 (2) German EU Recovery Act. This can cause delay in payment of the tax relief.