

1. Record Nr.	UNINA9910814900203321
Autore	Keen Michael
Titolo	Indirect taxes on international aviation // [prepared by] Michael Keen and Jon Strand
Pubbl/distr/stampa	[Washington, D.C.?], : International Monetary Fund, c2006
ISBN	1-4623-9420-5 1-4527-0373-6 1-283-51750-7 1-4519-8927-X 9786613829955
Edizione	[1st ed.]
Descrizione fisica	1 online resource (58 p.)
Collana	IMF working paper ; ; WP/06/124
Altri autori (Persone)	StrandJon
Soggetti	Aeronautics, Commercial - Taxation Indirect taxation - Law and legislation - International cooperation
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	At head of title: Fiscal Affairs Department. "May 2006."
Nota di bibliografia	Includes bibliographical references (p. 50-56).
Nota di contenuto	""Contents""; ""I. INTRODUCTION""; ""II. TYPES OF AVIATION TAX""; ""III. AVIATION TAXES IN PRACTICE""; ""IV. ENVIRONMENTAL AND OTHER EXTERNALITIES""; ""V. TAXING INTERNATIONAL AVIATION: BASIC PRINCIPLES""; ""VI. THE IMPLICATIONS OF NON-ENVIRONMENTAL DISTORTIONS IN INTERNATIONAL AVIATION""; ""VII. RATES, REVENUE, AND INCIDENCE""; ""VIII. ADMINISTRATION AND COMPLIANCE""; ""IX. CONCLUSIONS""; ""References""
Sommario/riassunto	This paper examines the case for internationally coordinated indirect taxes on aviation (as a source of general revenue-not (necessarily) as a source of development finance). The case for such taxes is strong: the tax burden on international aviation is currently limited, yet it contributes significantly to border-crossing environmental damage. A tax on aviation fuel would address the key border-crossing externalities most directly; a ticket tax could raise more revenue; departure taxes face the least legal obstacles. Optimal policy requires deploying both fuel and ticket taxes. A fuel tax of 20 U.S. cents per gallon (10 percent, at today's fuel prices, corresponding to assessed

environmental damage), or alternatively ticket taxes of 2.5 percent, would raise about US\$10 billion if imposed worldwide, and US\$3 billion if applied only in Europe.
