



HM Treasury

# Consultation on aviation tax reform: Summary of responses to the consultation

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October 2021



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# Chapter 1

## Introduction

**1.1** Air Passenger Duty (APD) is the UK government's principal tax on the aviation sector, since, in line with the UK's international obligations, tickets are VAT free and aviation fuel incurs no duty. The tax raised £3.6bn in 2019-20 and its primary objective is to ensure that airlines make a fair contribution to the public finances. APD is paid by airlines and is levied on a per-passenger basis on all flights departing UK airports. The rates differ according to a passenger's class of travel and the distance of their journey.

**1.2** In January 2020, the government committed to reviewing APD to consider how the tax could better support Union and regional connectivity and the government's commitment to reach net zero emissions by 2050. Following this process, the government committed to consult on aviation tax reform at Budget 2020 and, in particular, the possible case for amending the APD treatment of domestic flights and for increasing the number of international distance bands.

**1.3** The consultation ran from 23 March to 15 June 2021. It outlined the government's objectives for aviation tax and initial proposals for reforming APD to support these objectives.

**1.4** The consultation set out that the government had the following objectives for the taxation of the aviation sector:

- **supporting Union and international connectivity.**

Domestic connectivity is a central pillar of the government's commitment to supporting the Union and Union-wide air connectivity has a role to play within this objective. However, the number of UK domestic routes has been in decline, including prior to the disruption caused by Covid-19.

In particular, the consultation highlighted the importance of domestic air connectivity in fostering integration and social cohesion across the Union, particularly for those areas where road or rail links are not practical or viable, for example connections between Northern Ireland and Great Britain and from the Scottish Highlands and Islands to the mainland. Strong domestic air connectivity can support economic development in all parts of the Union, notably by supporting regional airports as local hubs for growth and by ensuring all parts of the UK can access the UK's global connectivity.

The consultation sat alongside broader work the government is undertaking to consider how regional connectivity can be strengthened, including Sir Peter Hendy's Union Connectivity Review and the Integrated Rail Plan.

- **alignment with the government’s environmental objectives, particularly the government’s commitment to net zero emissions by 2050.**

The transport sector, including aviation, has a crucial role to play in tackling the problem of climate change and meeting the government’s commitment to bring all greenhouse gas emissions to net zero by 2050. UK aviation accounts for around 8% of the UK’s total greenhouse gas emissions. International aviation is responsible for 96% of this contribution, with domestic aviation accounting for the remaining 4%<sup>1</sup>, although the aviation sector’s share of UK emissions is likely to continue to increase as other sectors, such as energy and manufacturing, decarbonise more quickly.

- **ensuring that the aviation sector makes a fair contribution to public finances**

As noted above, the primary objective of APD is to ensure that airlines make a fair contribution to the public finances, since tickets are VAT free and aviation fuel incurs no duty. The UK is one of several countries to levy a per passenger tax on aviation. In 2019-20, APD raised £3.6bn, however revenues have significantly declined following the reduction in passengers caused by COVID-19, with receipts for the financial year 2020-21 84% lower than the previous year.<sup>2</sup> Revenue raised by APD funds vital public services for people and families across UK and as set out at Budget, the government is committed to ensuring public finances remain on a sustainable path for generations to come.

The government has provided unprecedented support to the aviation and aerospace sectors throughout the Covid-19 pandemic, with over £12 billion made available through loan guarantees, support for exporters, the Bank of England’s Covid Corporate Financing Facility and grants for research and development. The UK government is continuing to work with the devolved administrations to ensure we achieve our shared objective of a safe, sustainable and robust return to international travel. The government has relaxed the rules on international travel for England. A new system for a safe and sustainable return to travel has been set out, which separates countries into a red list and rest of world. As of Monday 11 October, England’s red list was reduced to just 7 countries, with 47 countries coming off the red list. 37 new countries and territories were also added to our inbound vaccination policy including India, Turkey, Hong Kong, Pakistan, South Africa and Brazil. Testing requirements for fully vaccinated travellers with authorised vaccines have also been reduced.

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<sup>1</sup> [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/957605/final-greenhouse-gasemissions-tables-2019.xlsx](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/957605/final-greenhouse-gasemissions-tables-2019.xlsx)

<sup>2</sup> <https://www.gov.uk/government/statistics/air-passenger-duty-bulletin/air-passenger-duty-statistics-commentary-march-2021>

1.5 In order to support these objectives for the taxation of the aviation sector, the government consulted on the following two initial policy positions:

- that the effective rate of APD on domestic flights should be reduced in order to support Union connectivity, and that the introduction of a new domestic band was the most appropriate approach to delivering this reduction; and
- that the number of international distance bands should be increased in order to align APD more closely with the government's environmental objectives. The consultation set out two potential policy options for increasing the number of international distance bands:

**Option A:** revert to the 2008 distance band structure (with the bands set at 0-2,000 miles, 2,000-4,000 miles, 4,000-6,000 miles and 6,000 miles+) or;

**Option B:** design a new distance band structure (with proposed bands set at 0-2,000 miles; 2,000-5,500 miles and 5,500 miles+).

1.6 The consultation also set out the government's initial position on a frequent flyer levy.

1.7 The government has carefully considered all of the responses to the consultation and this document sets out the government's response and confirms the next steps.

1.8 In total, the government received 280 responses to the consultation from respondents in all parts of the UK, including from the aviation industry, environmental stakeholders, trade associations, tourist boards, MPs and other private individuals. The government also held roundtables with over 25 organisations across the UK to discuss the consultation in depth. A list of the respondents can be found at Annex A and the government would like to thank all respondents for taking the time to share their views.



# Chapter 2

## Domestic Connectivity (Qs 1-18)

2.1 This section of the consultation sought views on the government's initial position that the effective rate of APD on domestic flights should be reduced. It also sought views on two potential policy options for delivering a domestic reduction in APD, namely the introduction of a new domestic band or the introduction of a return leg exemption for domestic flights.

### The government's initial policy position on domestic APD

Question 1: Do you agree with the government's initial policy position that the effective rate of domestic APD should be reduced? In your view, what would be the positive and negative effects of such a change, particularly in light of the government's objectives for aviation tax?

Question 2: What evidence can you provide about the impact of an effective reduction in the domestic rate of APD on Union and regional connectivity?

Question 3: How would a reduction in the effective rate of domestic APD affect airlines? Will the benefits be passed onto consumers in ticket prices or retained by airlines?

Question 4: Which domestic air routes, if any, are likely to be introduced/restart following any effective reduction in the domestic rate of APD, and what wider benefits would these routes provide?

Question 5: Which existing domestic air routes, if any, would benefit from an increased number of services following any effective reduction in the domestic rate of APD, and what wider benefits would these routes provide?

Question 6: By how much would you estimate that the number of passengers currently flying domestically increase?

Question 7: What could the environmental impact of reducing the effective domestic rate of APD be? How could any negative impacts be mitigated?

Question 8: What could the impact of reducing the effective domestic rate of APD be on other modes of transport (e.g. road/rail)?

Question 9: If the effective rate of domestic APD is reduced, would you favour the introduction of a return leg exemption or a new domestic rate? What would you see as the comparative risks and benefits of these options?

Question 10: Is there an alternative approach to reducing the effective rate of APD on domestic flights, that you think would be more appropriate than either of the options identified?

## A return leg exemption

Question 11: What are your views on the way a return leg exemption could operate as set out in paragraph 2.8? What are the benefits and risks of this proposal? What amendments would you suggest, if any?

Question 12: Do airlines currently differentiate between single and return tickets in their booking systems and, if so, how?

Question 13: What evidence could airlines provide to HMRC to demonstrate that a passenger was travelling on a return ticket?

Question 14: If the return leg exemption were to be introduced, how quickly could airlines integrate it within their operating systems to allow them to provide evidence to HMRC on their APD liabilities?

Question 15: Are there any particular considerations around the application of a return leg exemption to business jets, in light of how business jets are operated?

## A new band for domestic flights

Question 16: Do you agree with the government's initial position that a new domestic band would be the most appropriate approach to reducing the rate of APD on domestic flights?

Question 17: What are your views on the way a new domestic rate could operate as set out in paragraph 2.11? What are the benefits and risks of this proposal? What amendments would you suggest, if any?

Question 18: If a new domestic rate were to be introduced, how quickly could airlines integrate it within their operating systems to allow them to provide evidence to HMRC on their APD liabilities?

## Summary of responses received:

### The government's initial policy position on domestic APD (Qs 1-8):

2.2 Responses regarding the government's initial policy position on domestic APD varied. Some stakeholders, including the majority of those from the aviation industry as well as respondents representing chambers of commerce and the tourist industry from across the Union, agreed with the government's initial policy position to reduce the effective rate of APD on domestic flights. Some respondents noted that the number of domestic routes had declined in recent years and that APD represented a significant proportion of an average domestic air fare. They added that any domestic reduction could support the viability of existing domestic air routes, and potentially lead to increased frequency and/or the introduction of new domestic air routes. Airports generally shared these views and noted the importance of intra-UK air connectivity in enabling greater labour mobility, creating a more resilient transport network and supporting local economies. Some airlines noted that any domestic reduction should not be funded by an increase in rates for international distance bands.

2.3 With regards to possible environmental impact of the government's initial policy proposals, the aviation industry highlighted that domestic aviation counts for a small proportion of the UK's aviation emissions, and that domestic and short-haul aviation will likely be the first flights to utilise low carbon technologies.

2.4 However, other responses, including those from environmental stakeholders and several private individuals, disagreed with the government's initial policy position, on the grounds that reducing domestic APD was not compatible with the UK's environmental objectives – particularly given the level of carbon emissions associated with air travel and the amount of tax currently paid by the industry. Some stakeholders noted that domestic flights emit more CO<sub>2</sub> per kilometre than short and long-haul flights, because emissions are highest at take-off and landing. Some of these stakeholders questioned whether the reduction in domestic APD would lead to an increase in the number of passengers, on the basis that APD rates had not had a significant impact on passenger numbers to date. They also noted, alongside rail groups, the risk that any reduction in domestic APD could lead to modal shift from rail to air and flagged the associated carbon impacts of such a move.

2.5 The government also received representations regarding the scope and rate of the proposed domestic band, with some respondents calling for the rate to apply beyond intra-UK flights and others calling for rates to vary according to the size of airport.

## The return leg exemption and domestic band (Qs 11-18)

2.6 The aviation sector overwhelmingly agreed with the government's position that the introduction of a new band for domestic flights was preferable to the introduction of a return leg exemption, on the grounds that the domestic band would be significantly simpler to implement and administer and more suited to current market practices.

2.7 Responses from the sector varied about the speed at which the domestic band could be incorporated within operating systems, with some airlines suggesting it could be done swiftly, and others noting they would need a number of months.

2.8 Some stakeholders, including environmental stakeholders, reiterated their view that domestic APD should not be reduced, with some noting the introduction of a new domestic band would be preferable, on the proviso the rate was not reduced. Some stakeholders noted that, were the government to proceed with a return leg exemption, business jets should not be able to benefit from such a measure, on the basis that they constituted the most carbon intensive form of air travel.

## Government response

2.9 The government has decided to proceed with the introduction of a new reduced domestic band. While the government recognises the concerns raised by consultation respondents about the potential environmental impact of this measure, this decision has been taken in light of the evidence received that the domestic band could support the viability of existing domestic air routes and potentially lead to increased frequency on existing routes and/or the establishment of new routes, and the social and economic benefits that this could provide. The government has also decided to increase the number of international distance bands in APD, as set out in chapter 3.

2.10 The domestic band will be introduced from April 2023 and will apply to all flights between England, Scotland, Wales and Northern Ireland. The reduced (economy) rate for the new domestic band will be set at £6.50. The standard rate will be set using a 2x multiplier as is standard for short-haul flights.

2.11 In light of the views provided by consultation respondents on the environmental impact of business jets and the fact that they are used by only a small number of passengers in the UK, the higher rate of the domestic band will remain at the same level as that of the short-haul rate. This means that there will be no reduction in APD rates for business jets that attract the higher rate.

# Chapter 3

## The Environment (Qs 19-25)

**3.1** This section of the consultation sought views on the government's initial position that the number of international distance bands within APD should be increased. It sought views on two potential policy options for delivering this:

**Option A:** revert to the 2008 distance band structure (with the bands set at 0-2,000 miles, 2,000-4,000 miles, 4,000-6,000 miles and 6,000 miles+) or;

**Option B:** design a new distance band structure (with proposed bands set at 0-2,000 miles; 2,000-5,500 miles and 5,500 miles+).

**3.2** Finally, this section sought views on the position that the government was minded to retain APD as the principal tax on the aviation sector and not introduce a frequent flyer levy as a replacement.

### International distance bands

Question 19: Do you agree with the government's initial policy position that the number of APD distance bands should be increased? In your view, what would be the positive and negative effects of such a change, particularly in light of the government's objectives for aviation tax?

Question 20: What could the impact on the environment of a change to the banding structure? How could any negative environmental impacts be mitigated?

Question 21: What evidence can you provide about the impact of an increase in the number of APD distance bands on international connectivity?

Question 22: Which of the policy options for increasing the number of international distance bands do you think is most appropriate? Please explain your answer.

Question 23: Is there an alternative banding structure that could better meet the government's objectives as outlined in paragraph 1.1?

Question 24: If a new international distance band structure were to be introduced, how quickly could airlines integrate it within their operating systems to allow them to them to provide evidence to HMRC on their APD liabilities?

### Frequent flyer levy

Question 25: Do you agree with the government's assessment that APD should remain as the principal tax on the aviation sector? Would you propose any alternative tax measures which could further align the aviation tax framework with the government's environmental objectives?

## Summary of responses received:

### International distance bands (Qs 19-24)

**3.3** The government received a variety of views on its initial policy position to increase the number of international distance bands. Some stakeholders, including many from the aviation sector, the All-Party Parliamentary Group (APPG) for the Future of Aviation, and some private individuals, raised concerns that any increase in the number of international distance bands would impact the COVID recovery of the industry. They also set out their view that it could negatively impact the competitiveness of the UK with regards to international connectivity.

**3.4** A number of these stakeholders opposed any suggestion that APD should become an 'environmental tax', suggesting it was not the best route for achieving carbon reductions. Instead, they considered that the best approach to supporting decarbonisation of the sector was via investment in Sustainable Aviation Fuels and existing carbon reduction schemes, notably the UK Emissions Trading Scheme and the Carbon Offsetting Reduction Scheme for International Aviation (CORSIA).

**3.5** Conversely, other respondents, including some environmental stakeholders and private individuals, generally agreed that increasing the number of international distance bands would align APD more closely with the government's environmental objectives, on the proviso that any increase in bands was accompanied by an increase in rates and did not reduce the overall tax take from international aviation, although many also suggested farther reaching reforms to the tax (see below). Some stakeholders also set out their view that it would be preferable if APD were calculated on a price per km basis rather than the current capital-to-capital basis. Opinion was split across these stakeholders as to which proposal for increasing the number of international distance bands was preferable.

**3.6** On the specific distance band options, some respondents reiterated the previous concerns raised with the 2008 structure, and in particular the anomalies that the structure gave rise to, for example the fact that the Caribbean was placed in a more distant band than the USA. More widely, some concerns were raised with regard to the impacts of distance band structures on countries located close to the boundaries of each band.

### Frequent flyer levy (Q25):

**3.7** The government received a wide range of views on its initial position that APD should be retained as the principal tax on the aviation sector, and that it should not be replaced by a Frequent Flyer Levy.

**3.8** Some stakeholders, including those from the aviation industry, strongly opposed any suggestion that APD should be replaced with a frequent flyer levy, on the grounds that it would be significantly more difficult to administer, and it would pose data handling issues. In general, airlines opposed the suggestion that tax should be used to manage demand and noted that the government should instead

focus efforts on the existing schemes (outlined in below paragraph 3.11) and work with the sector in focusing on accelerating technological innovation.

3.9 Conversely, environmental stakeholders supported the introduction of a frequent flyer levy, considering that the benefits of such a levy outweighed any potential administrative complexity. They considered that demand management for aviation services would be important for achieving the UK's net zero target. Environmental stakeholders generally considered that the industry was undertaxed, and that action should be taken to increase the overall tax burden on the industry, including by taxing fuel and charging VAT on aviation tickets.

## Government response:

3.10 While the government will be reducing the domestic rate of APD, as set out above, it recognises that aviation is currently responsible for 8% of the UK's greenhouse gas emissions. In particular, as noted above, emissions from international aviation have more than doubled since 1990 and were responsible for 96% of the sector's greenhouse gas emissions in 2019.<sup>3</sup> Conversely, domestic aviation accounted for only 4% of the sector's greenhouse gas emissions in 2019.<sup>4</sup> The aviation sector's proportion of UK emissions is also forecast to increase as we approach 2050, as other sectors decarbonise more quickly.

3.11 The government has put in place a wide range of measures to support the decarbonisation of the aviation industry:

- Firstly, the government has consulted on its proposed approach and principles to reach net zero aviation by 2050, which will inform a final jet zero strategy to be published in early 2022.<sup>5</sup> Specifically, this consultation proposes a suite of policies that aim to: improve the efficiency of the UK's aviation system; accelerate the development and deployment of sustainable aviation fuels; support the development of zero-emission flight; ensure we use markets to drive down emissions in the most cost-effective way; and influence the behaviours of consumers. The government has also established the Jet Zero Council as a sector-wide partnership to drive the delivery of new technologies and innovative ways to cut aviation emissions.
- In July 2021, the Department for Transport published a consultation on proposals for a new UK Sustainable Aviation Fuel (SAF) blending mandate, aiming for introduction in 2025. Responses to the consultation are currently being reviewed, but the Net Zero Strategy<sup>6</sup> set out the government's ambition for a comprehensive policy framework, including the mandate, to enable the delivery of 10% SAF by 2030. £180 million

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<sup>3</sup>[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/972606/final-greenhouse-gas-emissions-tables-2019.xlsx](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/972606/final-greenhouse-gas-emissions-tables-2019.xlsx)

<sup>4</sup> *ibid*

<sup>5</sup> <https://www.gov.uk/government/consultations/achieving-net-zero-aviation-by-2050>

<sup>6</sup> <https://www.gov.uk/government/publications/net-zero-strategy>

was also confirmed through SR21 for a competition to support the commercialisation of SAF plants in the UK and a SAF clearing house.

- The government has invested £15 million into FlyZero – a 12-month study, delivered through the Aerospace Technology Institute (ATI), into the strategic, technical and commercial issues in designing and developing zero-emission aircraft that could enter service in 2030.
- The UK was instrumental in reaching agreement in 2016 on a global market-based measure for international aviation, the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA) and will continue to lead efforts in the International Civil Aviation Organisation (ICAO) to negotiate for robust, environmentally effective emissions reduction measures that address international aviation emissions in the most cost-effective way. This includes negotiating for ICAO to agree a long-term goal for international aviation emissions that is consistent with the temperature targets of the Paris Agreement. The Department for Transport have recently consulted on the implementation of CORSIA, which is currently in its pilot phase, within the UK.
- The UK's new Emissions Trading Scheme (ETS), which has replaced membership of the EU ETS, covers participants from the aviation, power and industrial sectors. It sets a total annual cap on greenhouse gases emitted by these sectors to ensure that polluters pay for their emissions. It covers domestic flights within the UK and flights from the UK to the EEA.

**3.12** These initiatives form part of the government's broader approach to decarbonising the transport sector, which has been set out in the Transport Decarbonisation Plan and the Net Zero Strategy.<sup>7</sup> This includes the commitment to end the sale of new petrol and diesel cars and vans in 2030, which was supported by an additional £620 million at SR21 to support the transition to electric vehicles.

**3.13** With this in mind, having carefully considered the responses to the consultation, the government has decided to increase the number of international distance bands in line with the initial policy position that was set out in the consultation document. This will align APD more closely with the government's environmental objectives and ensure that the overall package of reforms balances the government's domestic connectivity and environmental goals, as well as maintaining the sector's contribution to the public finances and our public services.

**3.14** Specifically the government has decided to introduce the revised structure to the APD international distance bands, with the bands set at 0-2,000 miles (short-haul); 2,000-5,500 miles; and 5,500 miles (see map below). These reforms to the international distance bands will be introduced from April 2023.

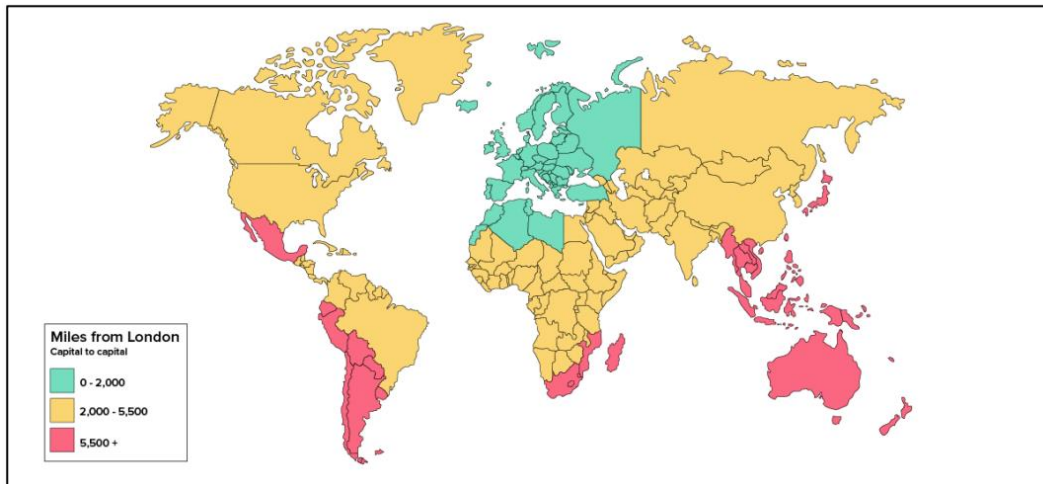
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<sup>7</sup> [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/1009448/decarbonising-transport-a-better-greener-britain.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1009448/decarbonising-transport-a-better-greener-britain.pdf);

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/1026655/net-zero-strategy.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1026655/net-zero-strategy.pdf)



Chart 3.A: Revised distance band structure



3.15 The introduction of the ultra long-haul band seeks to strike a balance between ensuring that those who travel furthest incur the greatest duty and maintaining the competitiveness of the UK with regard to international connectivity. This also avoids many of the concerns raised about the 2008 distance band structure.

3.16 The government continues to be minded to retain APD as the principal tax on the aviation sector, noting in particular continuing concerns around the possible administrative complexity and data processing, handling and privacy. As noted above, reforms to APD are only one of many initiatives the government has put in place to support decarbonisation of the aviation industry.

3.17 A list of countries that will be included within the new long-haul band (i.e. 2,001-5,500 miles) is included at Annex B. All other countries will be included within the ultra long-haul band (i.e. 5,500 miles+).

# Chapter 4

## Next Steps

4.1 The government legislated for the 2022-23 APD rates as part of the 2020-21 Finance Bill. These rates will continue to take effect from April 2022.

4.2 The government will legislate via the Finance Bill 2022 to implement the reforms outlined above from 1 April 2023. As the direct long-haul rate setting power has been devolved to Northern Ireland, the government will engage with the Northern Ireland Executive to ensure all necessary amendments are made.

# Annex A

## List of respondents

ABTA – the Travel Association  
Action on Climate in Teignbridge  
Airlines 4 America  
Airlines UK  
Airport Operators Association  
All-party Parliamentary Group for the Future of Aviation  
Association of Accounting Technicians  
Auckley Parish Council  
Aviation Communities Forum  
Aviation Environment Federation  
Belfast Airport  
Birmingham Airport  
Blue Islands  
Board of Airline Representatives in the UK  
Bristol Airport  
Bristol University  
British Airline Pilots Association  
British Travel Association  
Centre for Research into Energy Demand Solutions  
Chartered Institute of Taxation  
Civil Aviation Authority of Singapore  
Climate Emergency Policy Working Group of the Green Party of England and Wales  
Climate Group  
Comhairle nan Eilean Siar  
Consumer Council for Northern Ireland

Cowley Area Transport Group  
Deloitte  
East Devon Green Party  
easyJet  
Edinburgh Airport  
Egyptian Ministry of Tourism  
Emirates  
Energy Systems Catapult  
Environmental Law Foundation  
First Group  
Flight Free UK  
Flybe  
Gatwick Airport  
Gatwick Area Conservation Campaign  
Grampian Chamber of Commerce  
Green Alliance  
Greenpeace  
Heathrow Airport  
Heathrow Association for the Control of Aircraft Noise  
Highlands and Islands Transport Partnership  
HM Government of Gibraltar  
Intergenerational Foundation  
International Air Transport Association  
International Airlines Group  
Liberal Democrat Parliamentary Group on Climate Change  
Local Authority Pension Fund Forum  
Loganair  
London City Airport  
London Forum of Amenity and Civic Societies  
Manchester Airport Group  
Menzies Aviation  
Mid East Antrim Council

Net Jets  
Newcastle Airport Consultative Committee  
Newcastle International Airport  
North East England Chamber of Commerce  
Northern Ireland Executive  
Parish Councils Airport Association  
Porty Community Energy  
Possible  
Rail Delivery Group  
Regional and Business Airports Group  
Regional and City Airports  
Richmond Heathrow Campaign  
Rosetta Advisory Services  
Ryanair  
Scottish Association for Public Transport  
Scottish Passenger Agent's Association  
Shell  
Skytra  
Stansted Airport Watch  
Suffolk Chamber of Commerce  
Sustainable Aviation  
Taxpayer's Alliance  
Teddington Action Group  
The Crown Dependencies  
The Honourable Company of Air Pilots  
Tourism Ireland  
Tourism Northern Ireland  
Transform Scotland  
Transport and Environment  
Transport for London  
Transport Research Institute, Edinburgh Napier University  
TUI Airways

Turks and Caicos Chamber of Commerce  
Twickenham & Richmond Friends of the Earth  
UK Noise Association  
Unite the Union  
Uttlesford District Council  
Virgin Atlantic  
Wizz Air  
Zero Carbon Campaign

## Annex B

# Countries to be included in 2,000-5,500 mile band

Afghanistan

Angola

Anguilla

Antigua & Barbuda

Armenia

Aruba

Azerbaijan

Bahamas

Bahrain

Bangladesh

Barbados

Belize

Benin

Bermuda

Bhutan

Bonaire

Botswana

Brazil

British Virgin Islands

Burkina Faso

Burundi

Cameroon

Canada

Cape Verde

Cayman Islands  
Central African Republic  
Chad  
China  
Colombia  
Comoros  
Congo, Democratic Republic  
Congo, Republic of  
Costa Rica  
Cuba  
Curacao  
Djibouti  
Dominica  
Dominican Republic  
Egypt  
El Salvador  
Equatorial Guinea  
Eritrea  
Ethiopia  
French Guiana  
Gabon  
Gambia  
Georgia  
Ghana  
Grenada  
Guadeloupe  
Guatemala  
Guinea  
Guinea-Bissau  
Guyana  
Haiti  
Honduras



India  
Iran  
Iraq  
Israel  
Ivory coast  
Jamaica  
Jordan  
Kazakhstan  
Kenya  
Kuwait  
Kyrgyzstan  
Lebanon  
Liberia  
Malawi  
Maldives  
Mali  
Martinique  
Mauritania  
Mayotte  
Mongolia  
Montserrat  
Namibia  
Nepal  
Nicaragua  
Niger  
Nigeria  
North Korea  
Oman  
Pakistan  
Panama  
Puerto Rico  
Qatar

Rwanda  
Saba  
Saint Barthelemy  
Saint Helena, Ascension, and Tristan da Cunha  
Saint Lucia  
Saint Pierre & Miquelon  
Saint Vincent and the Grenadines  
Sao Tome and Principe  
Saudi Arabia  
Senegal  
Seychelles  
Sierra Leone  
Sint Eustatius  
Sint Maarten  
Somalia  
South Korea  
South Sudan  
Sri Lanka  
St Kitts & Nevis  
Sudan  
Suriname  
Syria  
Tajikistan  
Tanzania  
Tanzania  
Togo  
Trinidad & Tobago  
Turkmenistan  
Turks & Caicos Islands  
Uganda  
United Arab Emirates  
United States

Uzbekistan

Venezuela

Virgin Islands

Yemen

Zambia

Zimbabwe

## HM Treasury contacts

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If you require this information in an alternative format or have general enquiries about HM Treasury and its work, contact:

Correspondence Team  
HM Treasury  
1 Horse Guards Road  
London  
SW1A 2HQ

Tel: 020 7270 5000

Email: [public.enquiries@hmtreasury.gov.uk](mailto:public.enquiries@hmtreasury.gov.uk)