



AIRCRAFT OWNERS AND PILOTS ASSOCIATION
Associata a IAOPA - Membro permanente ICAO

per l'Aviazione Generale

IMPORTANT INFORMATION

THE ITALIAN “LUXURY” TAX ON G.A. AIRCRAFT ... FOR FOREIGN AIRCRAFT (!)

WHO PAYS

Aircraft owners or operators of private aircraft intending to spend more than 48 hours in Italy.

Exclusions : airlines, taxi, charter ad aerial work company planes, State and Government , Police, Fire Fighters, Search and Rescue, Aero Club (both national and local), Air Force ... In theory the tax has to be paid for one full year taking as a base the date of expiry of the aircraft ARC and has to be paid for a full 12 months period. The tax is meant to “touch” the airplanes owned by Italians with a foreign registration but it hit a real foreigner as a “collateral damage”.

WHEN PAYMENT IS DUE

Payment, in theory, is due prior entering the Country .. we doubt that anyone will verify if payment has been made and we believe that no one will ever come and claim payment after the aircraft has left the country.

However, if you intend to park your plane at an International airport where “police” officials, customs officers “Guardia di Finanza” (economic police) officers are in permanence it is better to be prepared.

HOW TO PAY

Payments, in Euro only, can be done with a bank transfer on the Italian Government bank account :

IBAN code of the bank account is **IT35Z0100003245348008122300**.

In the transfer you should indicate the BIC code: **BITAITRRENT** then, as reference for the payment, you should indicate your name in full, the registration of the aircraft, the tax code 3368, and the dates of validity of your ARC. Payment will be valid for the year.

HOW MUCH TO PAY

- | | | |
|----------|----------------|------------------|
| 1) Up to | 1.000 kg MTOW | 1,5 Euro per kg |
| 2) Up to | 2.000 kg MTOW | 2,45 Euro per kg |
| 3) Up to | 4.000 kg MTOW | 4,25 Euro per kg |
| 4) Up to | 6.000 kg MTOW | 5,75 Euro per kg |
| 5) Up to | 8.000 kg MTOW | 6,65 Euro per kg |
| 6) Up to | 10.000 kg MTOW | 7,10 Euro per kg |
| 7) over | 10.000 kg MTOW | 7,55 Euro per kg |

The problem is that it is still unclear if you have to pay the full amount of your category or if you have to pay it proportionally.

Helicopters ... in accordance to the above weights .. the double of the amount established for the airplanes

Gliders, motorgliders, gyroplanes, balloons 450,00 Euro (fixed amount)

For example 1.500kg MOTW = 1.500x2,45 € or 1.000x1,5€ + 500 x 2,45 € .. the Ministry have not replied yet to our formal demand so we suggest to pay the lower amount (there is always time to pay the difference).