

**ASSOCIATION OF ASIA PACIFIC AIRLINES
RESOLUTION NO. 7
Series of 2025**

A RESOLUTION ON TAXATION AND CHARGES

The AAPA ASSEMBLY OF PRESIDENTS, in its 69th meeting duly assembled,

RECOGNISING THAT:

- I. Aviation is a vital driver of global social and economic development, supporting approximately 90 million jobs and contributing around 4% of global GDP;
- II. The International Civil Aviation Organization (ICAO), through *Doc 8632 – Policies on Taxation in the Field of International Air Transport*, discourages the imposition of taxes on international air services that would inhibit economic development and distort fair competition;
- III. AAPA has in the past adopted resolutions calling on governments to refrain from increasing the burden of aviation levies in any form, including Resolution No. 6, Series of 2020, “A RESOLUTION ON TAXATION AND CHARGES”;

NOTING THAT:

- IV. Some States and airports have since introduced or are considering new taxes, levies, or increased user charges to compensate for lost revenues or to fund border control, social and other initiatives;
- V. Such measures, when uncoordinated or non-cost-related, risk undermining the competitiveness of Asia Pacific carriers, reducing air connectivity, and contradicting ICAO’s policies on taxation and user charges;

BELIEVING THAT:

- VI. Punitive or discriminatory taxes on aviation in any form contravene ICAO's taxation principles and hinder the recovery and sustainable growth of the air transport sector;
- VII. Transparent, cost-related charges, developed through consultation with users and reinvested in the aviation system, best support safety, efficiency, and competitiveness in the aviation industry;

RESOLVES:

- VIII. To call on Governments and regulators to refrain from imposing taxes or charges on international air transport that are not cost-related or consistent with ICAO guidance, or that add unnecessary financial burden to the airline industry;
- IX. To call on Governments to establish clear, consultative frameworks conducive to the long-term sustainability of aviation, avoiding measures that may impede its growth or accessibility.

APPROVED this 15th day of November 2025.

Certified correct:

Attested by:

SUBHAS MENON
Director General

PUTTIPONG PRASARTTONG-OSOTH
AAPA Chairman – 2025