

# Unite the Union response to the HM Treasury consultation into Aviation Tax Reform.



## 1. Introduction

- 1.1. This submission is made by Unite, the UK's largest trade union with over one million members across all sectors of the economy, including manufacturing, financial services, transport, food and agriculture, construction, energy and utilities, information technology, service industries, health, local government and the not for profit sector. Unite also organises in the community, enabling those who are not in employment to be part of our union. Of particular interest to this consultation, Unite represents over a quarter of a million transport workers, 90 thousand of which were in the civil aviation sector at the outbreak of the pandemic. Whilst a large number of these members are now out of work they remain hopeful that one day they will return to the sky. Even with this decline in working civil aviation members it still makes Unite the largest trade union in the aviation industry.
- 1.2. In addition to these workers in the business of transporting passengers and freight by air, Unite also represents some 30,000 members in the aerospace industry who rely on the airlines making profits in order for them to afford to replace older aircraft with more fuel efficient replacements.
- 1.3. This response has therefore been submitted on behalf of those tens of thousands of members working for the airlines, airports, ground support activities and the aviation sectors supply chain.

## 2. Background

- 2.1. The last Conservative chancellor of the 20th century, Kenneth Clarke, invented Air Passenger Duty (APD) in the early 1990's and throughout the period since its introduction and especially during the latest pandemic, Unite has been calling for a review of APD but these calls have been falling on deaf ears. It is not until now, that the UK is emerging out of this crisis, that finally the government bow to public pressure and address this issue. APD is seen as a perfect tax by politicians as is difficult to avoid and easy to collect, because airlines do all the work for the Treasury and simply send them a cheque. Whilst APD has been called an environmental tax in some quarters, it is nothing more than a "blunt instrument" revenue raising measure<sup>1</sup> that was introduced, as the then Chancellor saw, that it was the only transport mode where under international agreements no tax could be raised on the sale of the fuel. The tax was just £5 a flight<sup>2</sup> but now rises more than Capital Gains tax or rather did prior to the pandemic.

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<sup>1</sup> See Hansard report of evidence provided by [John Healey MP then Financial Secretary to the Treasury to the Treasury Select Committee](#) 7<sup>th</sup> February 2007 and repeated by the then Prime minister Tony Blair as well as in the Stern review.

<sup>2</sup> [By 2006 the environmental damage caused by aviation was thought to cost £1.4 billion, yet even then APD raised over £2billion each year](#)

- 2.2. Today the domestic aviation industry is on its knees especially since the collapse of Flybe and the international aviation industry continues to battle government restrictions. These restrictions can cause cost of a break to can more than double, in both financial terms and in terms of the length of time away from work<sup>3</sup>. At the time of writing passengers could also face a prison term longer than that of some rapists for breaking quarantine rules. A recently published blog from the Office of national statistics highlights the losses to the British economy and to those economies that usually attract British tourists<sup>4</sup>
- 2.3. The Government has made it clear that passengers should only be booking holidays to green list countries and should not even swap aircraft in a red or amber list nation. Considering that New Zealand and Australia are on the green list but the only way to get there is to swap aircraft in places like Dubai which is a red list nation by default these countries are also on the red list, unless the passenger can find a flight via Singapore. A similar situation exists if you want to take your holiday on the Falkland Islands, although this is not the most popular of destinations<sup>5</sup>.
- 2.4. All of these announcements do nothing to help the industry recover and without assistance UK passengers will be left with little option but to fly on the airlines of other nations removing from HM Treasury the income from all the income tax of these workers and corporation taxes from their employers. The Covid-19 crisis and related quarantining and travel restriction measures, is without doubt the greatest issue to have impacted the civil aviation industry since just after the dawn of the world's first scheduled passenger airline service and that was on 1<sup>st</sup> January 1914<sup>6</sup>.
- 2.5. For this reason, Unite welcomes the review into APD, as it needed a review, prior to the Covid-19 pandemic. APD is the principle tax in the industry, which either it needs to be comprehensively reformed or replaced, with the purpose built tax that starts to address environmental concerns around the industry. Unite feel this would either be by using the tax to stimulate or subsidise use of cleaner aircraft and fuels and / or to discourage use of older more polluting aircraft. Unite also feel that the review will need to provide the tip of the, much needed, iceberg of support measures for the industry. In this response Unite will stress that APD is currently not an environmental tax<sup>7</sup> and that the proposals to roll back time and add additional rates will add confusion, administration costs and do little to help opening up the market.
- 2.6. Whilst the fears of a resurgence of the pandemic are understandable, the horses have long since bolted, before the government acted to shut the gates. In the opinion of Unite why was the government so slow to act before the virus arrived into the UK and why

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<sup>3</sup> due to the requirement to self-isolate at home or in hotel rooms

<sup>4</sup> The data highlights that as many as nearly five times many visits are normally made to amber list Spain as are made to Ireland. The most popular destination on the Green list is Australia who normally sees an average of 99,000 visits from UK residents yet an average of 6.3 million visits are made to Spain.  
<https://www.ons.gov.uk/peoplepopulationandcommunity/leisureandtourism/articles/redamberandgreentravellistandoverseasvisitsfromtheuk/2021-06-10>

<sup>5</sup> There are direct flights to the Falklands but these are for military personnel only

<sup>6</sup> This first passenger service operated a flying boat service between St. Petersburg and Tampa, Florida.

<sup>7</sup> See earlier statements by the Secretary of state for the treasury from 2006 and 2007 that confirm that APD is a blunt instrument that raised more than the environmental cost Aviation even as far back as 2004 when it was introduced at £5 a head.

now that the UK has a world leading level of vaccination, does the government continue to require passengers to spend thousands to isolate in hotels and yet allow the cabin crew to continue to work these flights, despite them being on the same aircraft for the same flights working in an environment where the air is recycled many times before being replaced by air taken from the engines. Unite is not in any way advocating cabin crew isolation after flying to a red or amber list nation as doing so would quickly result in airlines running out of trained available crew.

- 2.7. Cabin crew members are more than just someone who brings a drink, food and a hot towel. Their role is one which combines the three emergency services into one whilst at 30,000 ft. It is the role of the cabin crew to try and cope with any medical emergency on-board as well as to see that every passenger arrives in one piece. Yet at the beginning of the pandemic these individuals were working in confined quarters with up to 325 possible carriers of the virus without any PPE not even a face covering on the passengers or crew. Today the ranks of cabin crew numbers have been decimated due to the loss of several airlines and massive cuts in the services brought in so that the airline could remain afloat. These crew have in many cases had to face not just the constant fear of contracting the virus and passing it on to other passengers but also the fear of losing their job through the inaction of the UK Government yet again.
- 2.8. On the ground too catering, aircraft maintenance, ground handling and even cleaning services have had their numbers slashed due to the drop in demand. The consultation states that the government has responded to the crisis by offering support, but where was this support in March 2020, when the government ordered the country into lockdown for the first time. Where was the support when over £20 billion of revenue was lost due to the cancelling of the majority of the summer and winter 2020's holidays. Unlike other nations around the world the UK government sat on its hands offering only furlough payments so that airlines, airports and the rest of the economy would not make all the majority of their employees redundant in one go. The Government did nothing to stop fire and rehire actions by some less scrupulous airline management teams nor did it provide the support enjoyed by the buses and rail services.
- 2.9. Instead of providing support the UK government ridiculed airlines for their slow return of passenger's money when departments who normally handled less than 0.1 percent of passenger requests for their money back were faced with the prospect of returning every ticket and in every claim the staff had to undergo due diligence to prevent fraudulent and false claims. In short airlines, were slow because there has never been a precedent where 99.9% of all future passenger tickets had to be refunded, and they were simply overwhelmed as the bulk of their financial reserves were going. Where was the similar criticism of the rail franchises for the slow return of season tickets, the administration fees charged by the train operator<sup>8</sup>, fees charged by the likes of Trainline<sup>9</sup> and the calculations of how much passengers received which deducted the most expensive ticket options from those available on the route.
- 2.10. In other nations, the national governments have provided bailouts with strings attached, to introduce more sustainability, or in the case of Al Italia, re nationalisation. Loading more debts on an airline will simply slow its transformation into a greener airline, slow

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<sup>8</sup> [https://www.nationalrail.co.uk/times\\_fares/season-refund-calculator.aspx](https://www.nationalrail.co.uk/times_fares/season-refund-calculator.aspx)

<sup>9</sup> [Trainline refund policy \(URL\)](#)

development into new technologies to reduce emissions and ultimately the introduction of a zero carbon aircraft and passenger flights. Due to the lack of support tens of thousands of skilled workers in civil aviation and the aerospace industry have lost their jobs, or will do so when furlough ends. As a knock on - orders for new more sustainable aircraft dried up from airlines setting the industry back in the wider battle against climate change.

- 2.11. A further financial challenge is yet to come in civil aviation will be the speed of the return to service and matching actual demand with flights. The start-up cost of providing for flights, including their airport charges, fuel, crew and air traffic control fees will mean, if the balance is not set correctly, airlines who have burnt through reserves will collapse. Airlines will not have access to their normal cash reserves from forward bookings because very few companies are selling tickets due to the potential risk of an outbreak or change in the very opaque way in which the traffic light system is being applied at each review.
- 2.12. If the application of the traffic light system, “will follow the science”, has always been the claim, yet several countries should have been included in the Green list, when it was first produced. There should have been clearer messaging over holidaying in an Amber list country. The confusion and last minute changes has meant that companies like ‘On the beach’ have simply written off Summer 2021 taking bookings only from September on. If you follow the science, then the Balearics should have been on the green list when Portugal was added in the first wave.
- 2.13. The requirement to have four PCR tests appears if you visit a Green list nation, has so far, proven to be unnecessary, as not a single passenger has tested positive and the cost is deterring passengers from booking, even with the heavily discounted fares that are on offer. Despite this the government has thrown the industry into turmoil by removing Portugal from the Green list in early June. Where passengers were booking with confidence of two weeks in the sun they are now cancelling in their droves or not turning up simply because they cannot afford the additional time off.
- 2.14. In the data for the week 18 and week 21 2021<sup>10</sup> the UK had 1 case of Covid 19 in every 4,643 and 3,163 people<sup>11</sup>. Over the same period Portugal had 1 case in 4,510 dropping to 1 in 2,838 people in both cases the risk is worsening within Portugal faster but even so the risk is still negligible. If the Government is following the science then the nations listed in Appendix A should be on the Green list as they have a ratio in excess of 1 in 3,162 – the current level in the UK. Malta for example has reported just 29 cases on the Whole country down from 104 three weeks ago. That is a ratio of 1 case in every 17,744 of the population and the island nation has expressed a wish to accept vaccinated UK holiday makers. There are also a number of nations like the British Virgin Islands which are free of Covid 19 yet none of these appears in the Green list. The lack of transparency on what elements are needed for each nation to be in each of the three traffic light levels. If this was made clearer to potential passengers and airlines it would allow at least a clearer understanding of the system as opposed to a system where the methodology which is losing passenger confidence, and the industry billions.

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<sup>10</sup> Weeks starting 10<sup>th</sup> May and 31<sup>st</sup> May

<sup>11</sup> According to <https://www.ecdc.europa.eu/en/publications-data/data-national-14-day-notification-rate-covid-19>

- 2.15. The inconsistent messaging from Government ministers, apparently voicing their private opinion rather than policy, who have stated that flying is dangerous one moment and that it isn't the next is also causing disquiet. Panic appears to have arisen over the various variants of Covid-19 including the Indian variant, despite them being no match for the Pfizer-BioNTech or Oxford-AstraZeneca vaccines that are being routinely used in the UK. The UK should be making the most of the high levels of vaccination yet we are significantly behind the roll out of aviation elsewhere in Europe.

### 3. Questions

The government's initial policy position:

**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?**

- 3.1. Unite believes that APD places aviation from the UK at a competitive disadvantage to the rest of the world and it should therefore be reformed or ideally abolished. APD was initially introduced to level the playing fields between the taxation which applied to the fuel that was used in road and rail journeys that was not being paid by the aviation sector due to the provisions of the Chicago agreement which prevents all nations from applying a tax to aviation fuel. The £5 per passenger flight fee was seen as the equivalent of a tax on the fuel for that journey. Today passengers need to pay up to £528 per flight yet no VAT on the cost of their train ticket.
- 3.2. The Government has identified tourism as one of the top five industries to drive growth. Aviation is a vital pillar of this industry and the UK economy, driving job creation and growth at home and overseas. There were hundreds of thousands of people employed in travel and tourism in the UK pre pandemic who are hoping to return to the industry they loved but with passenger numbers at an all-time low a lot of work will need to be done to show to passengers that they can safely have a holiday beyond the confines of the UK. Equally the UK needs to show to international visitors that the UK is open for holidays.
- 3.3. Millions have been spent on new testing facilities around the world to ensure that the passenger shows no sign of infection prior to their arrival at the airport, before their arrival at the airport and on arrival at their destination. ICAO is also working on a vaccination/past infection passport so that passengers can more easily travel between countries given they have a high level of protection against Covid-19.
- 3.4. Pre pandemic, when the routes were open, it was frequently cheaper for a family of four to catch a ferry from Harwich to the Hook of Holland and drive to Amsterdam Schiphol airport or catch a Eurostar from London to Belgium or Paris Charles de Gaulle Airports and fly from there, than pay the APD on a long haul flight. Some of these long haul flights then flew back to Heathrow to connect with flights to the final destination. Whilst this adds a considerable amount of delay to the journey, and potentially more emissions, it can be cheaper which may appeal to visitors who are doing the grand tour of European capitals.
- 3.5. It is the policy of Unite to favour a reduction or even removal of this tax from the industry. Unite believe that the burden levied on each UK airline to collect and pay the APD to the HM Treasury is holding back some nations from investment into

connections to regional UK cities. If APD was abolished this could result in an influx of suppressed connections. Instead the government might wish to replace APD with a measure that rewards airlines for using a sustainable aviation fuel (SAF), Green Hydrogen or battery powered aircraft as & when they become available and punish the use of older aircraft which can be repurposed from airliners into air-freighters.

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

- 3.6. In July 2012 the Northern Ireland Assembly was given powers to set APD rates on direct long-haul flights, and subsequently the Northern Ireland Executive introduced provisions to set these rates to zero from 1 January 2013. The reason behind this decision was the fact that passengers could travel easily to Dublin airport in under two hours from Belfast International Airport to Dublin airport to avoid UK APD. This meant that flights were cheaper as the operator did not need to pass this charge on to the passenger. The other reason was the threat by an American airline to only serve Dublin airport. The withdrawal of the service would have resulted in the closure of a Northern Irish factory as they relied on the swift connectivity that Belfast International provided. At the time they believed that decreased demand for air services from Northern Ireland's airports could lead to a decline in the number of services and routes operated, reducing choice and convenience for consumers living in Northern Ireland. Furthermore, an increase in the number of Northern Ireland passengers travelling via Republic of Ireland airports rather than Northern Ireland airports will result in a loss of revenue for HM Treasury, Northern Ireland airports and the region's economy.
- 3.7. In 2017 the Scottish Government decided that once the Scotland Act 2016 devolved the power to set APD rates in Scotland they would cut APD by 50% to attract more connectivity to the Scottish Airports. Had the Scottish government done so then the passengers from Newcastle, Durham and even those who would normally use airports as far south as Manchester could have saved money by flying from Scotland than from a Northern English airport. Instead in October 2017 the Scottish Government announced it would postpone this reform, and to date there is no fixed date for the introduction of the new tax.
- 3.8. In February 2015, as part of the St David's Day Agreement on the future of devolution in Wales, the Government announced it would consider the case for devolving APD to the Welsh Assembly. Given that the Welsh assembly were making noises about zero rating APD in Wales in order to promote connectivity in September 2016 the Government changed its mind on grounds that and difference between English APD and Welsh would create market distortions especially between Bristol and Cardiff airports.
- 3.9. As a consequence if APD were reduced in England and Wales it would be imperative to ensure that the Scottish Parliament followed suit to protect against any disparity.

**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?**

- 3.10. Domestic APD is currently payable on both the outgoing and return legs of any flights inside the UK unlike the APD payable on international destinations where the charge only applies to the outgoing journey only. Proportionately the size of domestic APD as a part of the cost of a ticket is far larger than that on an international flight.
- 3.11. At the time of writing<sup>12</sup> the standard rate of APD is £52 for two domestic flights and £26 if there is economy seating available and £176 for standard seating on an international flight over 2,000 miles and £80 if seated in an economy seat<sup>13</sup>. On the majority of domestic flights there is only one class of seat so in each case the lower rate is applied.
- 3.12. Picking destinations at random the cheapest ticket for a return flight from
- Birmingham to Glasgow cost £61 on easyjet = 42.6% of the price is APD
  - Luton Airport to Edinburgh cost £60 on easyjet = 43.3% of the price is APD
  - Teesside to Newquay cost £228 on Loganair via Heathrow = 11.4% is APD
  - Manchester to Southampton cost £139 on Eastern Airways = 18.7% is APD
  - Belfast International to Manchester cost £60 on easyJet = 21.7% is APD<sup>14</sup>
  - Exeter to Jersey cost £160 on a combination of Blue Islands = 16.3% is APD

Yet if these journeys were completed by train the passenger would pay no added VAT on the cost of their ticket.

Internationally APD for flights over 2,000 miles is £176 in a standard seat or £80 in a reduced rate seat (or lowest class of travel).

- Birmingham to Cairo cost £560 on KLM & Turkish Airlines<sup>15</sup> = 14.6% is APD
- Heathrow Airport to New York JFK cost £400 on Aer Lingus<sup>16</sup> = 20.5% is APD
- Teesside to Toronto Canada cheapest is £577<sup>17</sup> = 14.2% is APD<sup>18</sup>
- Belfast International to Havana Cuba cheapest is £882<sup>19</sup> = 9.3% is APD.
- Manchester to Dubai UAE cheapest is £357 on Qatar<sup>20</sup> = 23.0% is APD<sup>21</sup>
- No extra European Long Haul destinations are available from Exeter so residents in Devon and Cornwall would need to travel to Bristol or Newquay if they wanted to escape from Europe
- Newquay to Boston USA cheapest<sup>22</sup> is £958 = 8.6% is APD
- Bristol to Lima Peru cheapest is £667<sup>23</sup> = 12.3% is APD

<sup>12</sup> All prices were checked on the 26/05/21 on skyscanner.net for flights etc. on 28/07/2021 returning on 30/07/2021

<sup>13</sup> Seats with a seat pitch of less than 40 inches or the cheapest seats on the aircraft.

<sup>14</sup> APD is only applicable from Manchester on the return leg

<sup>15</sup> Via KLM to Amsterdam out and via Turkish Airlines and Istanbul on the return

<sup>16</sup> Via Dublin

<sup>17</sup> There are no direct flights so the journey would be out on Ryanair, TAP and Air Portugal via Faro and Lisbon and back on Lufthansa and LoganAir via Heathrow.

<sup>18</sup> Although the flight connected in Heathrow on the return journey no APD is chargeable for the domestic leg of an international flight

<sup>19</sup> Flying easyJet, Vueling Airlines and Neos Air out and Evlop!, KLM and Easyjet back via Barcelona and Milan out and Madrid and Amsterdam on the return

<sup>20</sup> Via Hamad International Qatar

<sup>21</sup> A direct Emirates flight is possible but it is more than double the price at £824

<sup>22</sup> Via Aer Lingus to Dublin and Jet Blue to JFK on the way out and Finnair to Madrid, Iberia to Faro and Ryanair on the return leg

<sup>23</sup> There are no direct flights so passengers so you can pay £1,224 via Amsterdam or £667 via Ryanair to Alicante and Air Europa via Madrid to Lima on the way out and LATAM via Sao Paulo Brazil and Charles De Gaulle and easyJet on the return

- 3.13. This highlights that as a percentage of the cost of the flight the APD cost is disproportionately high on domestic flights. In order to encourage the general public to fly some airlines like Ryanair were promoting a Stansted to Porto return flight for just £20 meaning that initially at least 65.0% of the price is APD.
- 3.14. The price of the ticket is not simply determined by the distance travelled as a number of factors come into the equation. Currently it is cheaper to travel and stay for a couple of days in Milan for than it is to fly between Luton and Edinburgh<sup>24</sup>, if you ignore for one second the cost of all the testing and quarantine, purely on the basis that airlines want passengers to fly and destinations are desperate for tourist income.
- 3.15. But leave the booking until a few weeks before you travel and the cost will climb dramatically, as the supply of tickets becomes more limited. If, however, seats are not filled then the price is reduced to encourage more people to book. This variation of the price point of a ticket means that the percentage cost of APD can diminish but will in general always be higher on domestic or short haul than on journeys over 2,000 miles.
- 3.16. On some routes Heathrow to New York for example there will always be the demand from business customers especially in the financial industry as these are two of the main financial capitals and given the proximity it is possible to fly between the two for a meeting in a day. Whereas, there is not the demand to fly long haul to Exeter so in order to travel to a long haul destination by air, a passenger would either have to drive to Bristol or fly in a private aircraft to an airport which will accept both private and commercial aircraft like Amsterdam Schiphol.
- 3.17. A study into purchasing behaviour has shown that for the business traveller the price of the ticket is not as important as getting to the destination when they need to be there in relative comfort<sup>25</sup>. A leisure passenger is more concerned over the ticket price and will shop around for the best fare for an equivalent journey and although may be willing to pay for a seat upgrade this is not always foremost on their mind<sup>26</sup>. Such passengers are willing to divert through an intermediary airport if it did not add too much to the travel time and saved just as little as £20.
- 3.18. In recent times, with a growing awareness of climate change, passengers are more focussed on the green credentials of their flight<sup>27</sup>.
- 3.19. The biggest time for holiday bookings has traditionally been in January as the expense of Christmas is out of the way; nights are dark, the weather cold and when tourists start dreaming of warm beaches in the summer. Even though the tickets will go on sale 12 months prior to departure, very few workers, have the money to pay for their following year's holiday, on their return and ahead of Christmas. At the time the average worker books a price difference of just a few pounds may be the difference between going to one country or another. At this stage when the scale of the ticket price demand is

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<sup>24</sup> Luton to Edinburgh = £60 OR Stansted to Milan =£17 on Ryanair, £29 to stay at the Hotel Midtown via agada

<sup>25</sup> <https://core.ac.uk/download/pdf/159509114.pdf>

<sup>26</sup> <https://www.sciencedirect.com/science/article/abs/pii/S0969699717301746>

<sup>27</sup> <https://www.tandfonline.com/doi/abs/10.1080/09669582.2016.1257013>



relatively high a reduction in domestic APD may be enough to entice customers back onto short haul flights.

**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?**

**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?**

3.20. There are areas of the UK that are very poorly served by air services and connectivity to the rest of the world. For the regional investment to come to support measures like the Freeports initiative these regions will need good connectivity.

3.21. For a hub and spoke model to work that enables one aircraft to carry passengers from multiple origins to their shared destination there needs to be the domestic connectivity. Currently the majority of the UK passengers that live outside the South-East, or on one of the limited domestic destinations linked to Heathrow will join a connecting flight in either Amsterdam, Dublin, Frankfurt or Paris rather than benefit from a flight from the UK's prime international hub airport Heathrow. A hub provides high frequency service, be that from London, Manchester, Belfast, Glasgow or Edinburgh to multiple long haul business capitals and to domestic destinations so that passengers do not have to wait too long in the terminal to catch the flight to where they need to go. Other airports may serve more destinations but not as frequently and sometimes just once a week.

3.22. By way of example should a crisis occur at the Nissan plant in Sunderland, an executive could be on a plane from Japan to Sunderland arriving often on the same day. Currently this executive can connect via Heathrow or Amsterdam to Newcastle or similarly they could choose Tees Valley changing Heathrow. On the Amsterdam route the passenger would not have to pay the APD on the leg from Amsterdam Schiphol to Newcastle but would if they flew via Heathrow.

3.23. Equally if that executive wanted to purchase a yacht from Princess Yachts in Plymouth, they would discover that there are no flights to Plymouth Airport, since it shut, so the nearest is either Newquay or Exeter. Even then the fictional Nissan executive wouldn't be able to fly direct from Newcastle to Newquay but would from Tees Valley International. If they insisted on flying between Newquay and Newcastle they would need to change flights twice. From Newcastle to Heathrow back up to Tees Valley and on to Newquay or Newcastle to Manchester to Heathrow and then to Newquay. Either of these options is significantly cheaper than a rail and bus journey between the airports despite it resulting in a far longer journey.

3.24. Alternatively the executive could fly to Belfast to see Duffin Marine but this would mean flying down to Heathrow and across to Belfast on some days, having no flights at all on others and then being able to fly direct from Newcastle to Belfast on others. If the executive is only in the country for a couple of days this may mean a private aircraft flight is needed or the business going to a manufacturer in another country.

- 3.25. Such is the state of the UK domestic air connection corridors. This means that unless you live near Birmingham, Edinburgh, Glasgow, Heathrow or Manchester it is doubtful you can access a flight to where you need to go, without multiple stops en-route. This is the reality we face in the UK, a domestic aviation connectivity that applies APD to make a flight via a rival European hub more economically viable than one that can connect to a destination by air. Equally any domestic flight that needs to connect may need to travel hundreds of miles in the wrong direction in order to fly between cities, if they can reach those destinations by air at all.
- 3.26. Since the financial crisis in 2009 passenger numbers on domestic routes have been in decline caused by pressure on capacity in some airports which need to utilise capacity by focusing on the more profitable route and peer pressure to use surface transport in order to be more sustainable. The problem is this means that business is lost to rival economies as executives and decision makers cannot get to where they need to be without a helicopter or private plane.
- 3.27. The South West of England is an area that can require the passengers to endure a four hour round trip road journey in order to drop off passengers on a domestic flight due to the lack of services at the weekends from regional airports to the region. Whilst there is an airport at Land's End it only flies to St Mary's on the Scilly Isles and passengers from there need to transfer 61 km but by road to Newquay to continue their journey or fly from St Mary's. 200 km (124 miles) to Exeter Airport or up to 5 hours 30 minutes to get to Exeter by public transport. On some of these routes public transport is only an option if the passenger departs by 13:50 if they plan to arrive on the same day! Passengers intending to have a wider range of travel flight options also have the choice of driving for 3 hours 21 minutes to get to Bristol Airport. Google identified just three public transport services between Land's End and Bristol Airports departing at either 09:49 (earliest) or 13:49 (latest) taking over 6 hours 50 minutes.
- 3.28. In Wales journey times to an airport can be far longer. Aberystwyth to Birmingham Airport is 213.4 km (132.6 miles) a 4 hour 45 min journeys, by public transport. Aberystwyth to Cardiff is closer at 176.9 km (110 miles) but there are far fewer flights.
- 3.29. If APD was an environmental tax, as so many environmentalists claim such short journeys would attract a higher rate of tax as they have a far lower occupancy rate per flight and due to the length of the flight spend a disproportionately longer time at full throttle taking off than other journeys by air. Such short distance flights are zero rated to ensure that remote populations are supplied with lifeline services, however. It is possible, today, however to turn these flights into zero carbon aviation. No such aircraft are being used on these services however, but cuts in other forms of business taxation may help secure the service and help bring in such a change.
- 3.30. Unite would like to see all APD charges lifted to help the industry recover after the pandemic but if routes had to be zero rated. If Unite had to select specific routes we would recommend that all routes that travel over water to islands, Ireland, The Isle of Man or mainland Europe or cover long distances domestically where there are public transport options that exceed 3 hours should be zero rated. Doing so would mean that APD would only apply on routes that can be provided by other means in time for an employee to travel from a base to a meeting and back on the same working day. Unite

believe it is far more sustainable if a passenger uses electrified rail travel than travelling by air and the government should be encouraging the reduction in transport emissions by applying the APD tax accordingly. If the route has not been electrified such flights can emit less emissions than public transport, especially if a turboprop aircraft is used as opposed to a jet. Accordingly a flight from Land's End to Exeter would ( if such a route existed ) would be zero rated for APD.

- 3.31. Unite believes that long distance connectivity is important in business so that executives can travel quickly to oversee the resolution of a problem at one of their global facilities. If such connectivity is not possible or it causes delays then that UK facility may close. Equally opening up the country to easy access via one UK hub or another

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

- 3.32. A famous Quote from the film field of dreams is "if you build it they will come". The greatest barrier to longer distance domestic flights is the hassle factor, the idea that flying is not as sustainable as surface transport and the cost of a ticket. APD is a big part of the domestic ticket price<sup>28</sup> Once these flights become net zero carbon then many more should be attracted to domestic aviation than surface transport simply because of the speed compared to several hours on a train. Restrictions on airport landing slots are the major barrier to this growth.

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

- 3.33. APD is not an environmental tax and the amount of APD is often the case that airlines compensate to effectively absorb the cost make the price of the flight more competitive. The collective APD could therefore determine which routes are established and maintained and which are closed. As with other nations in Europe, financial assistance to establish routes is only provided to flights that provide an essential connectivity service and financial pressure is levied against those routes that are more polluting than surface transport connections that deliver the passenger just as quickly as the flight.

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

- 3.34. The cost of rail journeys are already so high as to make domestic flying an attractive alternative yet the train ticket itself is zero rated, even before the idea of reducing APD. This is due to the weakness of the government to cap the increases in rail and bus ticket more within the financial reach of the average man on the street. On some routes in England the cost of a rail journey is over six times that of a comparable journey by rail. The statistics on the source of the majority of UK transport emissions are as a result of road. Comparing like for like a typical company diesel car at average occupancy levels will produce more emissions than a typical turboprop at average occupancy levels per passenger km. Equally on lines that have yet to be electrified, a flight is produces comparable levels of emissions over the longer haul domestic

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<sup>28</sup> See point 3.12 examples

journeys. And, weather permitting; aircraft flying a direct, non-stop, route are capable of flying a shorter course than any surface transport.

- 3.35. Unite therefore believe that provided turboprop aircraft or more sustainable aircraft are employed the environmental footprint could improve along with connectivity introducing real price and service competition between the two transport modes.

**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?*

- 3.36. Unite is calling for the abolition of all APD so would happily approve of any measure that lifts the burden of APD on the industry. On most forms of travel the cost of the return ticket is generally only marginally greater than the cost of the single to that destination. This is true on the bus and coach network, most rail services and often in aviation too, due to the desire for that mode of travel, to stop the passenger from experiencing the benefits of travel via an alternative mode. This return leg discount is hampered only in aviation by the cost of APD. Removing the APD on this journey will provide a more balanced playing field.

**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?*

- 3.37. Unite is a supporter of measures to promote the reduction of transport emissions and would therefore suggest that airlines that utilise more sustainable aircraft on domestic routes should be exempt from APD. The general rule of thumb is the newer the aircraft the less polluting it is as newer designs can incorporate design features that reduce the tonnage of fuel required to complete a journey. Equally there are more sustainable fuels entering the market that not only reduce the carbon footprint but also can be net zero.

- 3.38. The field of drop in sustainable aviation fuels (SAF) can include fuels that use carbon captured from the air and hydrogen as their feed stock materials which combine to create a fuel that is far cleaner burning in a process that is known as energy to fuel (e2f) and is free of pollutants like sulphur that can cause an increase in cloud cover and health problems for airport apron workers. These fuels can save the release of thousands of tonnes of carbon from fossil fuels and any carbon that is not used as a feedstock could be sequestered into a carbon capture, utilisation and storage facility (CCUS). Similarly SAF can be produced using feedstocks as diverse as used cooking oil to landfill destined waste including used rubber tyres and plastics. These forms of SAF are not as good at reducing the carbon foot print but they are a vast improvement on fossil fuel derived Jet A1 kerosene for example. It has been discovered by Rolls Royce that a 1% increase in the calorific value of the SAF over Jet A1 can reduce total fuel burn by 1.1%. Given that the SAF is free from pollutants it is cleaner burning and hence has this increase in calorific value, to a greater or lesser degree depending on the source feedstock used.

- 3.39. Unite would therefore also welcome a tax break for aircraft using SAF as this would encourage the use of SAF and encourage investment by the aviation industry into its development and deployment.

**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?**

3.40. Unite would be in favour of any measure that reduces the cost burden on the passenger. In general a return leg ticket is purchased at the same time as the outward leg and hence the APD could simply be applied. Problems only arise when these are bought separately, often at the last minute, as the passenger does not know at the outset the date when they will return.

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

3.41. Unite believes that whilst the booking data is held in a central repository at each airline and through the online ticket sales service, that such data is deleted routinely after a relatively short period of time. The main reason for the retention of this data is to prevent the spread of viruses and is not used to determine if the passenger has recently purchased an outward bound ticket.

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

3.42. Airlines are required to retain details on the sale of the tickets due to the possible need to trace individuals who were on a flight with a person carrying a pathogen of some kind. Assuming they book the return journey with the same airline, it should not be rocket science to link the person's most recent Central Reservation System (CRS) (or global distribution system (GDS)) records of a flight to a destination and their return booking, assuming they booked the return journey separately provided they do so, on the same airline. Whilst most airlines have outsourced their CRS or GDS to a provider of tickets for multiple airlines, not all airlines use the same system. Consequently, the production of evidence to avoid the APD may need to come from the passenger in the form of their previous flights ticket if they did not book the ticket using the same system but instead arrives at a ticket desk in an airport or travel agent.

**14 If the return leg exemption 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?**

3.43. Unite believes that as flight tickets normally go on sale up to 12 months prior to the flight in a normal environment the airlines would need 12 months to implement changes. Obviously in the current climate there is a very limited number of tickets that have been sold already so introducing the change should not take more than a few weeks to update the programming, test it and roll it out. Introducing the change now would also cause several advance ticket holders to have the ability to reclaim the APD from the return leg of their journey if this was to be changed.

**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?**

- 3.44. Unite membership in the operation of business jets is very limited and hence we are unable to answer this question.

***A new band for domestic flights***

**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?***

- 3.45. Unite believes that a new band to cover just domestic aviation would be appropriate but would cause anomalies.
- 3.46. A domestic flight from Tees Valley International to Jersey is 592.3 km and yet a European flight to Amsterdam is 478.4 km. A direct from Heathrow to Inverness is 714 km yet one to Frankfurt Germany is 655 km. In fact within the 714 km distance from Heathrow are all destinations in the Republic of Ireland, Belgium, The Netherlands, Luxembourg, half of France and, as indicated, parts of Germany. On the longest domestic flight from Jersey to Tingwall (Shetlands) if flown direct (which is not possible at the moment except in a private plane) is over 1,224 km which is more than a flight from Jersey to Porto in Portugal, the Balearic Islands, Corsica, Venice (Italy) or Salzburg in Austria or from Tingwall to Copenhagen or Reykjavik.
- 3.47. If the Government therefore wants to introduce a new band that also changes APD into a quasi-environmental tax then introducing a new domestic band would not be the way to do it.

**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?***

- 3.48. Unite believes that a blanket reduction in the APD rate on domestic flights would be easier to administer than attempting to determine if the passenger had flown to the departure airport on a single ticket purchased with another airline.

**18 *If a new domestic rate 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?***

- 3.49. Unite is not an airline but as indicated earlier, but believes it should not take that long in the current circumstances to apply a new APD regime as the number of forward bookings are low enabling a far easier way to repay the APD that has already been charged.

***International distance bands***

**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?***

- 3.50. Unite does not believe that the system needs to be amended with the additions of more APD bands as this creates administrative costs and anomalies' if measured from the capital of that nation to London, (which is how this has been done till now). A four

banding system like the one envisaged existed from November 2009 until March 2015 which was scrapped as it was according to George Osbourne “crazy and unjust”<sup>29</sup>. As has been indicated earlier, if APD was a tax to cover the impact of aviation on the environment then the rate would need to be lowered dramatically.

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

- 3.51. APD is not nor could it ever be classified as an environmental tax as the methodology to apply the tax does not consider any of the factors that determine the true carbon footprint of the flight<sup>30</sup>. Nor are the funds raised from APD hypothecated for use on environmental projects. APD is twice that of its next competitor, Germany. APD is a revenue-raising tool that suppresses business and tourism by making the UK uncompetitive. The tax has risen by 10 per cent each year till 2019, whilst GDP grew by just 2 per cent.
- 3.52. This is not to say that the industry does not care about the environment and despite this tax burden has it self-funded research to understand the impacts of condensation trails and the increased cloud cover that can ensue and help develop drop in fuels made from waste which substantially reduces the amount of condensation nuclei particulates around which these clouds form. It is funding research into the weather patterns where condensation trails are more likely to form and are in the process of developing software that will help the airlines avoid contrail formation.
- 3.53. Working with chemists there they are in the process of developing a fuel where the feedstocks are CO<sub>2</sub> extracted from the atmosphere and hydrogen derived from water electrolysis to produce a clean burning aviation kerosene, that is carbon neutral<sup>31</sup>. Airbus is in the process of developing a hydrogen powered zero aircraft that will potentially be capable of flying a passenger on short haul flights before 2040<sup>32</sup>. Aerodynamicists have developed winglets that have appeared on all aircraft as they have been shown to reduce fuel burn by up to 5%. Newer aircraft are using composite materials and lighter alloys to produce aircraft and even on-board equipment that is lighter and hence needs less aviation fuel to fly between destinations.
- 3.54. These are just some of the technological improvements that the airlines in the UK are funding in the battle to reach Net Zero by 2050. What they lack is the funding to develop this further; funding that if APD was hypothecated could help roll out these projects far faster. Currently the airlines are in many cases halting their roll out of newer aircraft as they simply do not have the money, which is setting back aerospace development and causing the loss of some highly qualified specialist engineers.
- 3.55. Given the size of the hit taken by the aviation sector many of the airlines and aerospace groups funding and producing environmental developments to reduce fuel burn and reach a net zero goal, have had to shut down and the highly skilled workers made redundant.

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<sup>29</sup> <https://www.bbc.co.uk/news/business-26647046>

<sup>30</sup> See footnote 2 on page 1

<sup>31</sup> <https://www.bbc.co.uk/news/business-49725741>

<sup>32</sup> <https://www.airbus.com/innovation/zero-emission/hydrogen/zeroe.html>

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

- 3.56. APD was previously set up with four bands<sup>33</sup> using concentric 2,000 mile distances from London as the determining factor. This meant that as Washington DC<sup>34</sup> is on the East Coast of the United States, flights to the Caribbean<sup>35</sup> incurred more APD despite being closer to London than California<sup>36</sup>. Moscow is to the West of Russia (1,560 miles or 2,511 km) but Russia itself stretches all the way to the Pacific and could have been treated as being in Band A. Flights to Japan were in the 3<sup>rd</sup> band of APD band as Tokyo is over 9,585 km (5,955 miles) from London. This meant that if flights occurred to destinations on the Island of Sakhalin, just 65 km north of the island of Hokkaido, they were charged the lowest APD band A while the whole of Japan was in Band C band. The Government therefore split Russia into East and West where Western Russia was in Band B, but this still did not resolve the anomaly.
- 3.57. A tax based on emissions or fuel burnt would be a breach of the Chicago agreement<sup>37</sup> which is why the design of APD was originally just a fixed rate of £5 a flight as a tax revenue raising measure, not an environmental tax.
- 3.58. Unite would also challenge the stated figures of the volume of CO<sub>2</sub> emitted on the journeys. Newer aircraft are less polluting; routes taken can be longer than the great circle direct path from A to B due to restricted airspace, the lack of a unified global air traffic control and the weather. Airlines can take advantage of wind patterns to reduce the amount of fuel burnt. Winglets and the use of SAF will reduce the impact still further and hence there is not a single value that can be assigned to a route. Add to this the variable volume of used seating on a flight (load factor) and each flight will be different with a number producing far lower carbon footprints than stated.

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

- 3.59. As already stated Unite believes that the government would have legal difficulties linking the amount of APD to the actual volume of fuel used or the emissions released as these are directly proportional due to the longstanding Chicago Agreement.
- 3.60. As stated Unite does not support the introduction of added complication to a simple system that works as a deterrent not just to the private passenger but also to business passengers opening up new markets around the world. With the forced awakening to

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<sup>33</sup> From November 2009 till March 2014 there was a four band system based on distance between capital cities and London. Band A 0-2,000 miles, Band B 2001-4000, Band C 4,001 – 6,000 & Band D over 6000 miles.

<sup>34</sup> 3,662 miles meant that the whole of the USA was in band B

<sup>35</sup> Bridgetown, Barbados from London is 4,210 miles from London = band C,  
Castries, St Lucia is 4,218 miles = band C  
Basseterre capital city of Saint Kitts and Nevis 4,114 miles = band C  
Kingston, Jamaica is 4,679 miles = band C  
Havana, Cuba is 4,653 miles = band C

<sup>36</sup> Los Angeles is 5,443 miles from London but as Washington is less than 4,000 miles from London LA was in band B.

<sup>37</sup> The Chicago agreement was brought in to stop the dangerous practice of flights of fuel tankers which could buy fuel from wherever the fuel was cheapest and fly it to where it is needed thus avoiding the local fuel tax.



the opportunities to meet virtually, the pandemic has shown the world that they need not fly to do business, but a computer screen is no substitute for the comfort of being able to see factories producing products with your own eyes than through a lens. Unite believe that the recovery path for the industry will not be a quick bounce back tsunami but more a trickle taking several years just to return to 2019 levels. What instead is needed is a reduction of APD to at least match those levels applied by European rival nations.

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

3.61. Unite believes that the banding structure does not need revising, the rates of APD do.

**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***

3.62. Unite believes as already stated, that to introduce a rate which is variable dependant on the great circle distance around the Earth's surface between the two airports would be a complex way of applying APD. These points are fixed and hence would provide a consistent platform for a tax raising measure reducing any issues with the calculation of the current and subsequent flights APD. This does not mean that it would be representative of the actual emissions for the reasons outlined earlier, nor would it provide an incentive for change.

3.63. Since the introduction of transponders, air traffic controllers can map the exact height and path of each individual flight making it possible to create a value which could be applied as APD. Doing so, however, would never be same rate twice and would remove the possibility of obtaining the correct APD rate when the passenger pays for their ticket.

**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?***

3.64. Unite does believes APD should be the principal tax on flights. Unite also believe that the government could introduce a further discount should be applied if the airline uses near zero SAF which will only release back into the environment the carbon dioxide volume that it used to create the SAF.

3.65. As production levels of SAF globally are currently only sufficient to produce enough SAF to fly for 10 minutes a year, this fuel is more expensive and currently hard to come by in volume so blends of SAF and normal fuel are used. Rolls Royce have discovered that due to the lower levels of impurities in SAF it has a higher calorific value and for every 1% improvement in the calorific value of the fuel creates a 1.1% reduction in the volume of CO<sub>2</sub> produced without any increase in the amount of Nitrous oxides (NO<sub>x</sub>)

3.66. If APD was reduced on flights that employed at least a blend of SAF then it would go a long way to reduce the environmental impact of aviation and encourage a path to net

zero aviation. There are a number of British companies who intend to start producing SAF at commercial levels and the boost such a change in taxation policy would bring could be a game changer in the roll out of this technology. Contracts for the supply of fuel are signed long in advance and stimulating the market like this could have a global impact.

#### **4. Conclusion**

- 4.1. Unite firmly believes that a restructuring of APD and a medium to long term cut in such taxation would help aviation recover following the impact of the Covid-19. With additional costs of travel arising as a result of the pandemic (insurance increases, testing requirements) the industry needs every bit of support available to get passengers back on board aircraft.
- 4.2. Unite does not believe that introducing added complexity is the answer but feels that some reward to encourage zero carbon flight should be forthcoming.

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11<sup>th</sup> June 2021

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## Appendix A

Country	Level of Risk measured by dividing the population by the number of reported cases of Covid 19			
	29/03/2021	03/05/2021	10/05/2021	31/05/2021
Afghanistan	332,720.86	60,354.02	30,604.04	5,805.00
Albania	No information	2,369.65	5,867.95	28,459.55
Algeria	No reported cases	38,944.09	31,615.75	23,512.62
America (total)	518.46	515.04	598.06	618.63
Andorra	249.76	340.08	595.13	645.57
Angola	99,594.75	31,064.53	22,147.08	18,899.52
Anguilla	5,000.67	3,750.50	1,071.57	No information
Antigua And Barbuda	1,530.13	5,440.44	19,585.60	48,964.00
Argentina	588.18	278.17	314.12	205.76
Armenia	454.34	539.65	1,263.64	4,307.03
Aruba	216.13	361.92	1,173.25	1,694.70
Australia	472,220.02	223,683.17	262,885.37	293,102.08
Austria	407.39	545.54	1,019.59	2,828.43
Azerbaijan	979.06	698.43	1,917.03	7,190.90
Bahamas	1,264.46	1,117.18	1,095.40	1,611.67
Bahrain	318.05	222.49	169.16	84.62
Bangladesh	6,472.11	4,816.32	14,234.17	16,891.22
Barbados	3,831.61	5,747.42	4,421.09	16,904.18
Belarus	1,147.32	1,287.02	1,351.64	1,123.05
Belgium	340.21	472.70	549.26	960.76
Belize	99,405.25	7,229.47	15,293.12	14,726.70
Benin	42,990.06	126,283.31	192,431.71	367,369.64
Bermuda	203.51	206.20	2,147.34	15,568.25
Bhutan	257,204.00	19,784.92	7,014.65	3,539.50
Bolivia	2,337.41	1,951.36	966.07	539.77
Bonaire, Saint Eustatius And Saba	117.58	494.74	1,191.86	6,555.25
Bosnia And Herzegovina	306.76	508.18	1,190.43	3,962.34
Botswana	3,378.77	1,869.34	1,585.72	1,087.71
Brazil	404.04	466.25	493.79	501.13
British Virgin Islands	No Reported Cases	3,359.67	10,079.00	No Reported Cases
Brunei Darussalam		218,741.50	145,827.67	87,496.60
Bulgaria	274.44	483.14	1,388.08	4,269.95
Burkina Faso	133,141.90	149,309.13	360,401.34	1,306,454.88
Burundi	82,574.87	33,973.66	85,545.19	45,733.77
Cambodia	32,151.87	6,692.94	3,815.37	3,858.52
Cameroon	3,057.93	6,041.39	6,433.80	106,609.90
Canada	1,143.84	621.20	740.86	1,885.41
Cape Verde	876.95	380.55	293.71	542.43
Cayman Islands	3,865.88	8,215.00	21,906.67	10,953.33

Country	Level of Risk measured by dividing the population by the number of reported cases of Covid 19			
	29/03/2021	03/05/2021	10/05/2021	31/05/2021
Central African Republic	209,989.74	14,999.27	18,364.12	402,480.33
Chad	190,998.36	234,655.13	335,221.61	3,285,171.80
Chile	412.08	394.80	516.75	389.45
China	11,514,590.19	7,738,299.86	15,150,776.57	12,625,647.14
Colombia	1,071.20	445.56	462.37	324.05
Comoros	36,233.13	28,986.50	62,113.93	96,621.67
Congo	47,163.18		11,765.65	30,319.19
Costa Rica	1,555.45	614.27	344.15	352.36
Cote Divoire	9,191.04	74,514.90	90,336.56	75,366.50
Croatia	416.95	265.90	439.91	1,913.33
Cuba	1,977.41	1,576.21	1,515.87	1,405.64
Curaçao	96.59	299.45	6,564.00	164,100.00
Cyprus	368.01	186.79	295.80	1,790.33
Czechia	216.31	496.77	987.53	3,362.87
Democratic Republic Of The Congo	203,548.65	227,313.21	233,232.82	113,801.02
Denmark	2,411.08	1,148.93	922.05	854.53
Djibouti	1,278.14	1,691.78	1,833.03	28,228.63
Dominica	17,997.75	10,284.43	71,991.00	17,997.75
Dominican Republic	4,508.69	3,106.50	2,450.40	1,319.86
Ecuador	1,437.55	1,307.57	1,258.96	12,584.21
Egypt	22,092.92	17,508.02	13,161.98	13,067.86
El Salvador	5,967.07	8,753.31	9,932.93	7,362.32
Equatorial Guinea	10,470.04	4,905.54		26,471.42
Eritrea	31,384.31	141,857.08	43,783.05	27,491.68
Estonia	169.95	398.02	555.13	1,518.83
Eswatini	33,147.54	1,114.47	52,734.73	29,004.10
Ethiopia	8,710.68	8,821.64	26,624.27	53,446.58
EU/EEA (total)	339.18	441.43	715.57	1,704.77
Falkland Islands	No Reported Cases	1,741.50	No Reported Cases	No Reported Cases
Faroe Islands	No Reported Cases	48,865.00	12,216.25	1,879.42
Fiji	No Reported Cases	224,111.00	49,802.44	5,242.36
Finland	1,269.60	2,750.27	3,632.67	6,358.22
France	255.98	291.62	539.25	1,078.04
French Polynesia	9,061.42	6,384.18	8,778.25	17,556.50
Gabon	2,087.92	1,594.36	4,542.30	6,912.20
Gambia	14,646.45	13,278.37	86,309.43	161,110.93
Georgia	1,504.78	529.07	444.97	664.64
Germany	722.89	584.91	821.25	2,820.55
Ghana	51,360.24	69,204.78	94,734.59	122,334.43
Gibraltar	11,230.33	5,615.17	11,230.33	6,738.20
Greece	634.01	541.53	687.88	932.29

Country	Level of Risk measured by dividing the population by the number of reported cases of Covid 19			
	29/03/2021	03/05/2021	10/05/2021	31/05/2021
Greenland	No Reported Cases	No Reported Cases	No Reported Cases	9,462.00
Grenada	112,519.00	112,519.00	No Reported Cases	No Reported Cases
Guam	10,548.94	4,561.70	4,327.77	8,439.15
Guatemala	No Reported Cases	1,839.38	2,881.24	2,645.14
Guernsey	No Reported Cases	64,468.00	No Reported Cases	64,468.00
Guinea	16,560.90	22,642.74	39,917.30	105,062.34
Guinea Bissau	20,081.61	61,499.94	393,599.60	163,999.83
Guyana	1,515.53	1,167.00	931.94	1,008.41
Haiti	407,233.32	180,992.59	146,186.32	21,595.71
Holy See	No Reported Cases	No Reported Cases	No Reported Cases	No Reported Cases
Honduras	2,150.37	1,830.80	1,411.31	2,017.64
Hungary	161.53	349.57	1,180.61	4,456.90
Iceland	5,689.59	5,873.13	10,114.83	12,137.80
India	3,506.44	899.49	504.21	1,065.57
Indonesia	7,618.83	7,322.67	7,510.26	6,700.56
Iran	1,831.59	446.74	674.57	1,211.48
Iraq	1,043.76	770.12	1,064.23	1,380.22
Ireland	1,259.37	1,936.96	1,670.97	1,712.47
Isle Of Man	1,181.00	85,032.00	28,344.00	85,032.00
Israel	2,294.07	8,638.26	No Reported Cases	56,572.16
Italy	383.10	594.53	897.57	2,503.84
Jamaica	1,131.08	2,156.71	3,985.41	5,887.00
Japan	10,688.45	4,126.61	4,092.03	4,186.16
Jersey	107,796.00	53,898.00	107,796.00	21,559.20
Jordan	272.75	429.66	2,016.43	2,001.40
Kazakhstan	2,023.57	993.16	854.38	1,209.68
Kenya	5,779.37	8,987.35	17,168.36	24,275.98
Kosovo	309.81	509.99	1,882.25	11,153.20
Kuwait	465.51	431.68	503.49	496.75
Kyrgyzstan	9,306.98	3,786.53	2,815.79	3,218.64
Laos	No Reported Cases	1,212,592.67	21,653.44	65,545.55
Latvia	525.39	511.99	452.81	886.05
Lebanon	317.55	503.46	1,473.86	3,880.30
Lesotho	14,474.68	194,750.18	53,556.30	238,028.00
Liberia	459,788.82	1,011,535.40	280,982.06	136,693.97
Libya	1,364.70	1,481.20	3,633.68	3,146.19
Liechtenstein	1,291.57	569.81	1,435.07	3,874.70
Lithuania	556.04	375.10	337.21	903.07

Country	Level of Risk measured by dividing the population by the number of reported cases of Covid 19			
	29/03/2021	03/05/2021	10/05/2021	31/05/2021
Luxembourg	467.59	480.51	700.34	2,220.24
Madagascar	18,811.83	7,791.51	16,136.96	77,349.22
Malawi	78,401.45	167,806.62	205,698.44	375,097.16
Malaysia	3,635.00	2,512.69	1,261.09	689.62
Maldives	746.60	739.46	106.62	69.64
Mali	37,432.23	16,517.81	104,926.60	843,784.75
Malta	831.28	1,409.76	4,947.73	17,743.59
Marshall Islands	No Reported Cases	No Reported Cases	No Reported Cases	No Reported Cases
Mauritania	26,569.49	46,966.26	17,545.89	13,477.28
Mauritius	16,304.71	47,102.48	31,794.18	17,912.21
Mexico	4,202.23	7,323.23	7,768.91	7,845.01
Micronesia (Federated States Of)	No Reported Cases	No Reported Cases	No Reported Cases	No Reported Cases
Moldova	351.18	861.96	2,852.87	8,601.20
Monaco	456.33	1,635.17	1,783.82	13,081.33
Mongolia	1,364.25	457.48	539.37	743.04
Montenegro	216.61	549.36	1,063.03	1,741.94
Montserrat	No Reported Cases	No Reported Cases	No Reported Cases	No Reported Cases
Morocco	12,512.05	9,951.62	18,381.75	17,702.91
Mozambique	31,731.41	70,236.93	123,052.89	164,502.29
Myanmar	391,437.37	1,265,344.05	469,049.95	197,853.80
Namibia	2,199.93	1,907.59	1,794.43	1,157.59
Nepal	31,229.16	6,272.73	496.90	663.97
Netherlands	339.46	325.07	355.11	848.61
New Caledonia	57,098.20	95,163.67	No Reported Cases	95,163.67
New Zealand	155,555.90	370,941.00	219,192.41	803,705.50
Nicaragua	140,947.96	129,893.22	72,797.30	50,569.11
Niger	410,281.97	424,677.82	345,809.09	896,542.07
Nigeria	240,817.27	468,499.06	866,132.72	696,417.52
North Macedonia	274.64	395.48	1,548.29	9,934.23
Northern Mariana Islands	28,778.50	28,778.50	28,778.50	28,778.50
Norway	864.90	1,379.84	1,805.44	2,229.06
Oceania (total)	16,798.96	21,413.92	24,632.10	29,727.56
Oman	965.88	602.05	1,147.56	877.58
Pakistan	7,711.37	6,164.15	8,083.30	12,655.69
Palestine	382.90	401.91	1,103.01	1,942.66
Panama	1,515.02	2,105.79	1,690.74	1,180.51
Papua New Guinea	5,557.16	7,474.54	8,771.60	12,513.32
Paraguay	498.33	478.66	468.29	318.23
Peru	546.52	605.35	840.20	1,155.04
Philippines	1,886.14	1,537.66	2,331.17	2,500.99

Country	Level of Risk measured by dividing the population by the number of reported cases of Covid 19			
	29/03/2021	03/05/2021	10/05/2021	31/05/2021
Poland	194.82	349.27	1,294.31	6,220.61
Portugal	3,504.39	2,979.14	4,509.82	2,837.90
Puerto Rico	435.97	211.52	513.34	998.20
Qatar	812.48	439.52	847.37	1,429.81
Romania	488.29	855.94	2,302.70	9,841.57
Russia	2,339.07	2,403.76	2,559.94	2,072.58
Rwanda	21,915.75	28,035.08	32,461.68	56,313.95
Saint Kitts And Nevis	No Reported Cases	No Reported Cases	No Reported Cases	6,649.00
Saint Lucia	2,623.27	3,991.93	1,412.53	1,700.27
Saint Vincent And The Grenadines	2,844.79	8,534.38	2,773.68	2,411.89
San Marino	No Reported Cases	538.33	No Reported Cases	34,453.00
Sao Tome And Principe	3,271.06	24,351.22	27,395.13	31,308.71
Saudi Arabia	10,533.70	5,327.29	4,947.96	4,206.10
Senegal	27,906.55	42,933.15	64,648.38	108,726.82
Serbia	201.49	343.59	816.06	3,031.38
Seychelles	343.85	317.23	81.34	75.47
Sierra Leone	362,590.23	241,726.82	295,443.89	306,807.12
Singapore	56,253.30	32,867.10	41,491.79	28,678.15
Sint Maarten	1,429.40	2,256.95	1,299.45	974.59
Slovakia	276.91	544.75	1,044.97	3,262.33
Slovenia	315.26	379.27	482.03	1,075.35
Solomon Islands	No Reported Cases	686,878.00	No Reported Cases	No Reported Cases
Somalia	26,892.08	28,079.89	35,084.37	240,806.35
South Africa	7,825.40	7,136.17	4,732.96	2,167.72
South Korea	16,721.85	11,393.15	12,677.84	13,237.59
South Sudan	52,552.72	115,399.27	287,018.69	621,873.83
Spain	1,126.38	814.70	1,155.52	1,533.29
Sri Lanka	11,341.76	12,860.81	1,512.98	1,112.32
Sudan	168,651.03	36,879.12	84,814.83	72,358.53
Suriname	15,854.97	1,948.95	875.57	355.11
Sweden	272.52	251.61	306.55	1,947.87
Switzerland	688.26	763.76	834.40	1,868.03
Syria	16,099.96	19,105.52	36,383.90	50,001.88
Taiwan	1,488,548.44	1,587,785.00	441,051.39	5,685.55
Tajikistan	No Reported Cases	No Reported Cases	23,491.73	No Reported Cases
Thailand	77,814.91	6,889.06	4,850.25	2,530.91
Timor Leste	5,992.92	4,424.30	1,683.83	1,046.38
Togo	8,320.34	15,951.32	52,730.81	99,743.82
Trinidad And Tobago	10,683.14	2,804.59	742.83	386.49
Tunisia	2,252.88	777.54	1,300.18	1,304.48

Country	Level of Risk measured by dividing the population by the number of reported cases of Covid 19			
	29/03/2021	03/05/2021	10/05/2021	31/05/2021
Turkey	426.32	198.25	533.24	1,473.75
Turks And Caicos Islands	1,173.27	1,548.72	4,302.00	4,839.75
Uganda	394,318.97	209,821.10	111,291.97	13,401.99
Ukraine	445.57	475.83	1,201.84	2,346.36
United Arab Emirates	26,304.26	737.70	809.23	762.80
United Kingdom	1,866.75	4,701.24	4,642.87	3,162.93
United Republic Of Tanzania	No Reported Cases	No Reported Cases	No Reported Cases	No Reported Cases
United States Of America	645.62	821.93	1,156.98	2,334.19
United States Virgin Islands	745.88	2,900.64	1,099.19	No Reported Cases
Uruguay	225.98	174.91	209.73	147.19
Uzbekistan	33,435.76	17,917.13	8,471.07	19,945.89
Vanuatu	No Reported Cases	No Reported Cases	No Reported Cases	No Reported Cases
Venezuela	5,140.26	3,424.78	3,126.55	2,645.70
Vietnam	5,123,083.32	1,093,691.94	201,947.27	52,332.57
Wallis And Futuna	200.82	11,246.00	11,246.00	No Reported Cases
Western Sahara	No Reported Cases	No Reported Cases	No Reported Cases	No Reported Cases
Yemen	53,740.48	72,393.13	217,707.80	363,731.32
Zambia	13,750.15	20,135.77	46,075.08	9,942.65
Zimbabwe	94,668.32	32,101.35	107,702.37	56,728.73
Africa (total)	4,525.11	4,153.50	5,589.80	4,749.28
Asia (total)	5,299.76	1,900.96	1,250.93	2,283.28
Europe (total)	371.32	386.55	705.19	1,441.01