Jet Zero – a strategy for net zero aviation: CIOT response

General Features

30 September 2021

Over summer, the Department for Transport ran its consultation on 'Jet Zero – a strategy for net zero aviation', which sets out its ambitions around decarbonising aviation whilst preserving the benefits of air travel, as well as maximising opportunities around decarbonisation. Although the consultation was not directly tax focused, the CIOT's Climate Change Working Group submitted a response to reflect our view that tax measures form part of the overall strategy and encouraging joined up thinking with other departments.

The government has set out its objectives for the aviation sector in point 6 (Jet Zero and Green Ships) of its net zero strategy, 'The Ten Point Plan for a Green Industrial Revolution' (see tinyurl.com/yfrjc3zn). The Department of Transport's consultation (see tinyurl.com/8ccp6nxh) forms part of the delivery of the government's strategy and the consultation document set out the proposed net zero approach and principles in the aviation sector, aiming 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 flights;
- ensure markets are used to drive down emissions in the most cost-effective way; and
- influence the behaviour of consumers.

CIOT response

In the CIOT's response (see www.tax.org.uk/ref821), we stated that we would like the government to produce a climate change tax policy roadmap that ensures that tax policies align with achieving the net zero targets in its ten point plan. For

environmental tax policies, these need to complement and reinforce the broad climate change strategy, and for tax policies that are not directly related to climate change, then at the very least, they should be neutral in their environmental impacts.

International policy

Our response noted that constraints on carbon pricing and taxation generally in the air transport sector are determined by several international aviation agreements (see tinyurl.com/pe9jfjr3), and we would like the UK to take a lead in driving policy change that aids the achievement of net zero globally in the sector. We note that the consultation considers influence via the International Civil Aviation Organization and the UK's COP26 presidency. Further, our response highlighted that changes made in the net zero policy for the UK aviation sector should not be responsible for carbon displacement, thereby increasing carbon emissions in other countries.

Influencing customers

The consultation highlights that the strategy aims to preserve the ability for people to fly, whilst supporting consumers to make sustainable travel choices. Our response highlights that as well as a decarbonisation focus, this should also raise awareness of the environmental effects of aviation emissions and feasible choices that could be adopted. The Civil Aviation Authority will consult on environmental information provisions later this year.