

GREENPEACE CONCLUSIONS AND RECOMMENDATIONS ON THE T3 ANALYSIS “BOOKING OF BUSINESS AND FIRST CLASS FLIGHTS IN EUROPE”

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Introduction – Why did Greenpeace commission this analysis?

The aviation sector is widely subsidised and receives massive tax advantages. For example, there is no fuel (kerosene) tax or Value Added Tax (VAT) on any cross-border flight. In contrast to this, land-based public transport companies, such as railway operators, have to pay energy taxes, high rail or road tolls and VAT in most European countries.

Not even the luxury flight classes of regular airlines are adequately taxed. The T3 analysis provides a conservative estimate of the CO₂ impact of economy versus luxury flight seats – including business, first and premium economy classes – as well as the number of long-haul premium flight tickets sold in Europe. This enables Greenpeace to estimate the minimum revenue that a potential extra levy on these flights could generate. Greenpeace regards effective levies on private aviation and premium flyers as an important first step towards a fair aviation taxation scheme, without placing a burden on normal-income people who fly only occasionally for holidays or to visit family and friends.

[95.7%](#) of air passengers in Europe travel in economy class. However, there is a clear trend towards booking more premium flight tickets. In 2024, the number of passengers travelling in luxury flight classes in Europe increased by [8.1%](#) compared with 2023 – a rise around 60% higher¹ than that seen for economy flights. This is a worrying development for the climate, made possible only by the massive tax subsidies that aviation continues to receive.

Key findings of the T3 analysis and Greenpeace conclusions:

¹ Economy class increased by 5.1%.

- On average, first-class flights generate around five times the greenhouse gas emissions of economy class, while business class generates around four times as much. Premium economy produces around 50% more emissions than economy class (around 1.5 times as much).
- In 2024, the 24 European airlines analysed for long-haul departures from 44 European countries sold around 19 million tickets for luxury travel classes (business, first and premium economy, counted as departures).
- When considering only first and business class, these passengers account for less than 14% of all travellers, yet they are responsible for around 36% of emissions. When premium economy is included as a third luxury class, this share rises to 21% of travellers, who then account for around 44% of emissions.
- Of the 24 European airlines analysed, British Airways sold the most luxury-class tickets (around 3.7 million), followed by Lufthansa with 2.7 million, Air France with 2.6 million and Turkish Airlines with 2.5 million.
- Greenpeace calculated that a minimum ticket levy of just [€220](#) on every long-haul business-class ticket, [€340](#) on every first-class ticket and €75 on every premium economy ticket sold in Europe could generate at least €3.3 billion a year in tax revenue for European states, without increasing costs for the vast majority of people. This revenue could be used to tackle the impacts of aviation on the climate and on nature.

Climate impact of first, business and premium economy flights

Greenpeace supports and demands levies on premium flights, as they are clearly more polluting and are predominantly used by high-income people and profitable corporations. Compared with economy class, the T3 analysis identified the following per-passenger emission factors for luxury classes:

	CO ₂ per passenger as multiples of economy class (long-haul flights)
First class	5
Business class	4
Premium economy	1.5 (= +50%)

This means, for example, that flying first class generates five times as much greenhouse gas per passenger as flying economy class. This is mainly due to the larger amount of space required on the aircraft.

The following table shows per-passenger greenhouse gas emissions for selected one-way flights across the different cabin classes. Data for the economy class was obtained from myclimate.org, while data for the luxury classes was calculated using the factors shown above.

Route	Aircraft	Economy	Premium economy	Business	First class
		Total CO _{2e} per passenger (tonnes), one-way			
Frankfurt–New York City	Airbus A330	1.4	2.1	5.6	7
Madrid–Mexico City	Boeing 767	2.1	3.2	8.4	10.5
Paris–Delhi	Airbus A330	1.5	2.2	6	7.5

A single one-way first-class flight from Frankfurt to New York City generates as much greenhouse gas as an average EU citizen does in a full year ([2024](#)).

Levy on first, business and premium economy flights

Based on these emission factors, Greenpeace proposes a levy of **at least** €220 on long-haul business-class flights, €340 on first-class flights and **at least** €75 on premium economy flights, all departing from European airports. The amounts of €220 (\$250) and €340 (\$400) follow the model suggested in the [Legal Handbook](#) of the Global Solidarity Levies Task Force ([GSLTF](#)), while the €75 levy for premium economy reflects the fact that this class causes 50% more emissions than economy, which is roughly a third of business-class emissions.

Ideally, this levy would form part of a broader **frequent-flyer levy**, meaning that the charge would increase progressively with the number of flights taken per person per year.

Based on the analysis' findings of 19 million premium flight tickets in Europe², this levy would result in revenues of **at least €3.3 billion a year**. This figure does not include potential revenues from levies on short- and mid-haul flights. If the levy is introduced at higher rates, or in combination with a frequent-flyer levy and a kerosene tax, the total revenue would, of course, increase accordingly.

	Passengers (2024, conservative estimate)	Minimum levy per flight, in addition to existing economy ticket taxes	Total revenue
First class	670,701	€340	€228 million
Business class	11,723,569	€220	€2.58 billion

² The 44 European countries analysed include all EU countries, the UK, Switzerland, Norway, Türkiye, all Balkan countries, most Caucasus countries and several smaller states.

Premium economy	6,583,328	€75	€494 million
			€3.30 billion

As only a few European countries have introduced levies on business and first-class flights so far, most of this revenue would represent additional public income. It should be used to close the funding gaps in urgently needed climate action.

Impact on premium flight ticket prices

Introducing a €75 levy on premium economy long-haul flights would increase their price by only 3.1% to 5.8%, while a €220 levy on business-class long-haul flights would raise prices by 3.1% to 12.9%. Premium economy tickets cost around twice as much as economy, and business-class tickets cost around four times as much as economy, as recent Greenpeace market research shows (based on 12 long-haul routes analysed on random dates; details available [here](#)). Prices for first-class tickets are only available upon registration and were therefore not included in the analysis. However, [first-class tickets](#) are usually two to three times as expensive as business-class tickets.

Origin	Destination	Economy	Premium economy	Business	Price increase by levy	
					Premium economy	Business
Vienna	Bangkok	€1,593.55	€1,714.55	€3,148.55	4.4%	7.0%
Frankfurt	New York City	€1,700.88	€2,856.88	€6,567.88	2.6%	3.3%
Zurich	Johannesburg	€1,230.12	€2,113.56	€5,248.80	3.5%	4.2%
Brussels	Montreal	€1,009.22	€2,391.22	€3,654.22	3.1%	6.0%
Madrid	Mexico City	€1,739.13	N/A ³	€7,044.13		3.1%
Lisbon	São Paulo	€497.21	N/A	€2,323.21		9.5%
Amsterdam	San Francisco	€1,384.00	€2,940.00	€4,541.00	2.6%	4.8%
Paris	Delhi	€735.00	€1,286.00	€2,748.00	5.8%	5.1% ⁴
Warsaw	Seoul	€514.04	€1,383.04	€2,457.04	5.4%	9.0%
Dublin	Chicago	€790.47	N/A	€2,784.47		7.9%
Copenhagen	Tokyo	€2,031.61	€2,453.19	€4,169.15	3.1%	5.3%

³ Not available

⁴ The calculation for the flight departing from France takes into account the existing French levy (€120 for long-haul business-class flights, which is €80 more than the levy applied to economy-class tickets).

Belgrade	New York City	€498.45	N/A	€1,710.45		12.9%
Average		€1,143.64	€2,142.31	€3,866.41	3.8%	6.7%

How the revenue must be used

Regardless of these price impacts, such levies must be used to support the green transition and deliver benefits for people and the planet. A range of options exist, including:

- “Climate Tickets”, affordable network passes for public transport, or investments in public transport infrastructure (for example, reopening around 1,400 km of closed railway lines⁵ or purchasing more than 100 new night-train sets⁶)
- Climate mitigation and adaptation measures
- Nature restoration, which can help mitigate the impacts of flash floods

Political momentum

National momentum: levies on premium flights

So far, only a few European countries have introduced special ticket levies for premium passengers. [France](#) is one of them and increased its ticket levies (formally a ticket tax) in March 2025. Business-class passengers now pay €22.60 more than economy passengers on short-haul flights, €65 more on mid-haul flights, and €80 more on long-haul flights. These amounts remain below the minimum levy proposed by Greenpeace.

Another country with higher charges for premium passengers is the [UK](#). The UK Air Passenger Duty, however, differs from the French approach: it is not directly linked to cabin classes but to seat pitch as the key criterion. A higher rate applies if the seat pitch exceeds 40 inches (just over a metre), which is the case for a large number of wide-body aircraft with dedicated [business-class cabins](#). Depending on the distance of the flight, the fee for larger seat pitches is between [£8 \(€9\) and £147 \(€168\)](#) higher than for smaller pitches.⁷

Neither the UK nor the French levies are earmarked for green investments.

EU momentum

The EU is currently negotiating the Multiannual Financial Framework ([MFF](#)) for 2028–2034 – with a total volume of almost €2 trillion – and is considering new

⁵ Estimation based on a [Greenpeace](#) Germany proposal for a redistribution of a wealth tax

⁶ According to [ÖBB](#), one night train costs around 27 million euros.

⁷ These rates will become valid from 1 April 2026.

“own resources” to respond to today’s unprecedented threats and opportunities over the next decade. The [Draghi report](#) identified the need for an additional €800 billion in annual investment in the green and digital transitions. At the same time, the EU requires new funding sources to strengthen its global role as the leading major provider of climate finance and to meet its international commitments. Without new own resources that match this level of ambition, it will be impossible to mount a credible EU response. While some [“polluter pays” mechanisms](#) are currently under discussion at EU level, they remain insufficient to deliver the level of funding required. Introducing new taxes on luxury flights, kerosene and high-net-worth individuals, as well as phasing out subsidies for fossil fuels, would raise additional public revenue for climate action and support compliance with the Paris Climate Agreement.

Global momentum

Founded in November 2023, the Global Solidarity Levies Taskforce ([GSLTF](#)) has led to the creation of the [Premium Flyers Solidarity Coalition](#). At COP30 in Brazil, the GSLTF highlighted the coalition’s rapid growth. First introduced in June 2025, the coalition now brings together nine member countries – seven from Africa as well as Spain and France – and four observer countries.

Greenpeace demands

Greenpeace calls on all European governments to introduce national premium-flyer levies on flights departing from European airports as a first step towards a future international levy agreement. The minimum levy shall be €75 per premium economy flight, €220 per business-class flight and €340 per first-class flight. Greenpeace also calls for a general ban on flights where a reasonable rail alternative exists. Greenpeace supports the GSLTF and urges governments to join the coalition.

Such a levy on premium flights, as a first step and followed by taxing-the-super-rich schemes, can provide the funding needed for measures that benefit people and the planet.