The price of the sky: Perceptions of aviation taxes in a warming world

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Abstract

The environmental impact of aviation is one of the concerns in European discourse on climate change, especially due to the European Union's ambition to achieve climate neutrality by 2050. As aviation benefits from historical exemptions on fuel taxation, governments focus on flight ticket taxes as a tool to generate funding for green technologies development among others. However, these taxes are met with mixed reactions among stakeholders, e.g. airlines, passengers, environmental advocates and policy-makers. This thesis focuses on the case of a new aviation tax implementation in Denmark in 2025, how it is communicated in public discourse and how European tourists traveling using air transportation perceive aviation taxation.

This study employs a qualitative constructivist approach incorporating thematic analysis of semi-structured interviews with European tourists and discourse analysis of news articles published by the publicly owned broadcaster Danmarks Radio (DR). The theoretical framework combines value-belief-norm theory, which focuses on psychological processes behind pro-environmental behavior; and degrowth theory, which criticizes overconsumption and emphasizes system transformation towards sustainability. This dual approach in theoretical background enables understanding of both individual perceptions and systemic constraints in acceptance and efficiency of aviation taxes. The goal is to answer the following research question: How do tourists perceive aviation taxes and their purpose and how is the Danish aviation tax implementation communicated in the media?

The interviews reveal primarily cognitive dissonance among participants who expressed concerns about climate change while prioritizing costs, time and convenience in their travel decisions. Aviation taxes are generally supported, however, there is a need for transparency and fairness. Participants of this study wish aviation taxes directly fund environmentally related activities and development, and taxation is imposed not only on commercial, but also private flights.

On the other hand, the discourse analysis of DR's articles reveals how media and their focus on different stakeholder's voices shape public understanding of the issue. When reporting about the new aviation tax in Denmark, DR focused primarily on economic consequences, such as Ryanair's exit from regional airports and potential losses to tourism and local communities. Environmental reasons behind this policy are present, however, discourses discussing competitiveness, connectivity and the policy's funding scheme are often more emphasized.

In the long run, addressing aviation emissions requires more than taxation policies. It requires a transformation of the mobility system. Current taxation systems in Europe are often perceived as a revenue generation rather than behavioral nudging. And as the interviews revealed, bringing new technology into the aviation market instead of relying on behavioral changes of passengers to decrease their air travel consumption and decrease the overall demand of

commercial flights. The research contributes to wider understanding on action against climate change, sustainable mobility, and green taxes, discussing the contradictory perspectives among environmental policies.

This research is intended for policy-makers, who decide about environmental taxation in aviation, possibly in countries which have not incorporated similar policies yet. This study's aim is to showcase how media can emphasize the economical aspect of new fiscal policy compared to its environmental background and whether taxation leads to change of traveling habits of tourists.

1 Introduction

Climate change and greenhouse gases is a topic more and more discussed not only among researchers, but also the general public and policy-makers in North America and European countries (Khatibi et al., 2021). And transportation including aviation is one of the contributors to climate change as it is a source of CO2 and other greenhouse gasses emissions (European Environment Agency, 2025). To provide a bigger picture, aviation was responsible for 2,5 % of the global emissions in 2019 (Ritchie, 2024) and the number of scheduled commercial flights from Danish airports rose by 17 % from 2014 to 2024 (Statbank.dk, 2025).

Aviation has been in focus due to its environmental impact and greenhouse gasses emissions. Several European governments follow the EU's Green Deal goal of achieving zero net greenhouse gasses emission by 2050 and reduction of 55 % of these emissions by 2030 compared to 1990 levels (European Commission, 2024). Following this plan can make Europe the first climate-neutral continent in the world (Ibid).

Since transportation plays a crucial role in Europe, and "transport emissions represent around 25% of the EU's total greenhouse gas emissions" (Ibid), necessary changes are required to reach 90 percent greenhouse gasses emissions from this industry by 2050 (Ibid). The aviation industry benefits from Chicago convention by not having the duty to pay taxes on kerosene as the fuel used for aircrafts, which gives airlines a competitive advantage over trains and buses (Otley, 2022).

> *"Fuel [...] aircraft stores on board an aircraft of a contracting State, on arrival in the territory of another contracting State and retained on board on leaving the territory of that State shall be exempt from customs duty, inspection fees or similar national or local duties and charges"* (International Civil Aviation Organization, 2006, p. 11)

Under the EU Energy Taxation Directive, aviation fuel is also currently exempted from taxation, however, there is a possibility for EU member states to impose fuel taxes on domestic flights or for intra-EU flights, if agreed between other member states involved (Goodenough & Piccard, 2025). Despite this option, none of the EU countries has done so (Ibid). Instead, several countries have decided to impose taxes on departing passengers on board of aircrafts, e.g. Denmark in 2025 (Skat.dk, 2025), France in 2020 (Radisson, 2019), Germany in 2011 and significantly increased in 2020 (Statistisches Bundesamt, 2024), or Sweden from 2018 to 2025 (Skatteverket.se, 2021).

Nevertheless, environmental taxes in the aviation industry are followed with contrasting opinions. While environmental organisations welcome them as an efficient tool to tackle the climate change (Klimarådet, 2025), industry lobby and airlines criticize these taxes as tools decreasing connectivity, competitiveness and preventing airlines from investments into sustainable technologies (IATA, 2024). Especially Ryanair loudly criticizes flight tax implementation or increase by cancelling its routes to regional airports, which subsequently lose millions of passengers (Ryanair, 2025), (Labanauskaite, 2024).

“While these taxes aim to support sustainability initiatives and offset emissions from aviation, is the immediate effect reduced connection, higher prices and fewer flight options for passengers” (Travel And Tour World, 2025). Therefore, this project aims to map the environmental taxes on aviation and their influence on the commercial aviation industry including tourism. Moreover, passengers and their perceptions of these taxes and how their traveling behavior might change together with releasing new policies influencing the prices of flight tickets will be researched.

1.1 Purpose of this project

This research aims to examine the impact of recently implemented aviation taxes on the European commercial aviation industry. Governments across Europe try to reach climate goals and reduce greenhouse gasses emissions, and aviation taxes emerge as tools to internalize the costs of air transport on the environment.

The study will explore how airlines’ passengers perceive these taxes and their environmental impact. This part will examine if tourists know the climate reason behind the charges and if so, whether it influences their vacation behavior or attitude towards sustainable tourism. By connecting the economic and social understandings of climate-policy, the project aims to be useful to policymakers and transportation stakeholders in order to assist in the development of more capable and effective communicative approaches.

Moreover, the discourse in public-owned broadcaster DR about the implementation of the environmental tax in Denmark will be analysed. The purpose is to better understand how the media could influence the tourists’ perceptions and acceptance of this tax and possible inconvenience.

1.2 Research question

The main focus of this study will be to research how effective are aviation taxes in regulating the aviation market and tourism to meet climate goals and how airlines’ customers perceive such regulations and the policies’ impact on the consumer’s behavior.

The research question is as follows:

How do tourists perceive aviation taxes and their purpose and how is the Danish aviation tax implementation communicated in the media?

2 Methodology

This chapter will present the scope of this project and the methodological frameworks, which are used to collect and analyze primary and secondary data.

2.1 Constructivism paradigm

For the purpose of this thesis, the constructivist paradigm is chosen as the most appropriate approach for this qualitative study. It allows co-construction of knowledge between the researcher and participants and supports the researcher's subjective interpretation of the collected data.

Constructivist epistemology as the nature of knowledge is co-created among the researcher and participants (Guba & Lincoln, 1994). "The investigator and the object of investigation are assumed to be interactively linked so that the "findings" are literally created as the investigation proceeds" (Ibid, p. 111). This explains that the researcher is an active part of the knowledge creating process, since there is no single truth, therefore knowledge is co-constructed as the result of a research.

Ontology following constructivism is based on a relativist stance, i.e. there are multiple socially constructed realities (Ibid). "Constructions are not more or less "true," in any absolute sense, but simply more or less informed and/or sophisticated. Constructions are alterable, as are their associated "realities"" (Ibid, p. 110). This perspective is reflected in the research's aim to explore diverse viewpoints without reducing them to a single "truth".

2.2 Research design

This study will focus on a qualitative research approach combining semi-structured in-depth interviews and a media discourse analysis to explore the perceptions of environmental aviation taxes among tourists and how this environmental tax influencing commercial flights in Denmark is communicated in the media.

This research consists of two main data sources. Firstly, in-depth interviews with European tourists to understand how they perceive the environmental aspect of their flying habits and how they perceive taxes in the aviation industry as climate policy tools. Secondly, discourse analysis of Danish media articles discussing the new aviation tax is conducted to investigate what narratives are used to inform about an environmental policy.

This dual approach is chosen to connect individual-level attitudes with wider societal narratives. This aligns also the choice of relevant theories, degrowth to understand how the society and government can take action steps towards sustainable future; and value-belief norm, which examines the process of environmentally-conscious behaviour on an individual level.

2.2.1 Semi-structured in-depth interviews

To analyze perceptions of green aviation taxes within the society, semi-structured in-depth interviews are selected as a suitable method to collect valuable insights. Participants are European tourists, who have traveled by plane within Europe in the past 12 months. A

purposive sampling strategy is used to ensure diversity in nationality and travel frequency. Interviews are conducted via audio-only or video online calls due to distance to participants.

Semi-structured interviews are used to allow flexibility in asking follow-up or deepening questions while maintaining consistency across key research areas (Appendix 2). These key areas include perception on own impact on climate change, awareness of aviation taxes, perceived purpose and fairness of these taxes, influence on travel behavior. Interviews last approximately 15-60 min, are recorded with consent and transcribed for analysis purposes.

Regarding the number of interviews, the goal is to reach saturation within answers of participants. "Theoretical saturation occurs when all of the main variations of the phenomenon have been identified and incorporated into the emerging theory" (Guest et al., 2006, p. 65). Guest et al. emphasize also the need to ask a similar set of questions to participants, because different questions would never lead to data saturation and such a goal is then comparable to a "moving target" (Ibid). Moreover, saturation is influenced by multiple factors, such as complexity of the data set, experience and fatigue of the researcher and number of reviewers of the data (Ibid).

The total number of interviews is eleven including one expert interview. The participants were recruited through researcher's own network or through frequent flyers Facebook groups. The goal is to ensure diversity in nationalities and in travel habits. Some participants travel for both short trips, called extreme day trips with a return flight in only one day; another participant travels every month abroad, often for work-related activities; some participants fly often to visit family; others for vacation. The main reason for striving for a variety of answers is that these participants might have already encountered buying a flight ticket including an aviation tax price, thus the objective of the interviews is to gather perceptions of this taxation and impact on personal decisions.

The expert interview is conducted with Claus Lassen, associate professor at Aalborg University and the only full-time researcher in Denmark, who works with aviation as his main topic (Appendix 14). He was also awarded the Luftfartsprisen = Aviation award in 2024 and initiated the first university-based aviation education in Denmark (Christensen, 2024). Claus Lassen was appointed as the first Danish professor in aviation, since aviation is an overlooked area of research, in spite of being a growing industry (Aalborg University, 2018). He views aviation rather as "aeromobility" and he focuses rather on making the aviation carbon-emission free than changing habits of consumers (Appendix 14).

2.2.2 Thematic analysis

Interviews are analyzed using thematic analysis since this is "a flexible and useful research tool, which can potentially provide a rich and detailed, yet complex, account of data" (Braun & Clarke, 2006, p. 78). Based on repetitive themes, codes are generated to group the generated insights to discover patterns in the data corpus (Ibid). Subsequently, codes in the form of color

marks (Appendix 3) are assigned to value-bringing phrases and sentences, which are later compared and concluded findings.

Braun & Clarke (2006) also created a guideline involving six steps to proceed through the thematic analysis: familiarizing oneself with the data, generating initial codes, searching for themes, reviewing the themes, defining and naming the themes, and lastly, producing the report. Themes are then the pillars of analysis and producing findings. And since this is a constructivist study, it is up to the researcher to decide, which codes possess important information and what themes are more insightful than others. "The more the same concept occurs in a text, the more likely it is a theme. How many repetitions are enough to constitute an important theme, however, is an open question and one only the investigator can decide" (Ryan & Bernard, 2003, p. 89).

2.2.3 Discourse analysis

To examine how the newly imposed aviation tax on commercial flights departing from Danish airports is represented in the media, this study conducts a qualitative discourse analysis of articles published by DR (Danmarks Radio), which is a Danish public service broadcaster. Since this is a publicly owned media outlet targeting the general population, this should be a valuable source of unbiased information, which makes it an interesting case to investigate how this environmental taxation policy was communicated to the public.

The primary aim of this analysis is to identify different discourses around the aviation tax policy in DR's articles and critically investigate them. Various focus points of this political decision, e.g. economical, environmental or personal, are analyzed to detect how these articles might have been perceived by the general population.

The analysis is based on critical discourse analysis (CDA). "Unlike other discourse analysts, critical discourse analysts (should) take an explicit sociopolitical stance: they spell out their point of view, perspective, principles and aims" (van Dijik's, 1993, p. 252). Since this approach focuses on creating meanings, this analysis fits also the selected constructivism paradigm. CDA focuses on dominance and inequality (Ibid). And power together with dominance is measured by to what extent a specific stakeholder has access to discourse (Ibid). "More control over more properties of text and context, involving more people, is thus generally (though not always) associated with more influence, and hence with hegemony" (van Djik's, 1993, p. 257).

As a researcher, I approach this study from a position of curiosity and possible personal implications rather than a critique. As someone who flies frequently and who is affected by Ryanair's cancelled flights from Billund, I wanted to research this topic more to understand the complexity of the issue. I heard about the new aviation tax on flights departing from Denmark in December 2023 and it motivated me to book several trips abroad in 2024 before the tax is imposed and the flights' supply is influenced.

Since then, I have sometimes faced judgement for environmental consequences of my travels from my social network and it led me to think more about air travel and its ethical contradictions in the context of the climate crisis. This research is based on a desire to confront those contradictions and to understand how others perceive flight tickets prices, as this policy instrument touches directly both the climate issue and individual lifestyles.

Therefore, I do not claim that I am neutral in this topic. Instead, my stance is about critical introspection. I recognize that air travel impacts the globe and that the current amount of flights people take are not compatible with climate justice goals. At the same time, I am aware of the need for mobility and how environmental taxes can cause resistance or denial.

Regarding the corpus, a total of eleven articles focusing on the Danish aviation tax are selected from dr.dk. These articles covered the period 2023 - 4/2025. The articles in the years 2023-2023 focused on the aviation tax introduction, while the articles from 2025 focused primarily on Ryanair's announced withdrawal from Billund Airport. The selection was based on keyword search with keywords such as "flyafgift" = flight tax, "passager-afgift" = passenger tax or "Ryanair". All articles fitting the selection criteria are incorporated into the data corpus.

The critical discourse analysis is conducted manually. The researcher goes through the articles to identify evaluative language, lexical choices, stakeholder perspectives and tone. Text units (covering sentences or paragraphs) with identified elements are extracted from the articles to be later analyzed and summarized. This study treats these text elements as potentially ideologically oriented with the power to influence public understanding.

The analysis is divided into two main parts: linguistic framing of the aviation tax itself and how it is portrayed in the selected articles, and stakeholder analysis defining several stakeholders and their approach to and tone of voice towards the aviation tax. The focus is placed on sentimental vocabulary (e.g. "sad" or "missing"), metaphors (e.g. "huge void"), modal verbs (e.g. "should", "cannot"), and representation or omission of stakeholders.

2.3 Ethical considerations

Participants in the study will provide informed consent and the researcher will ensure anonymity and confidentiality. Due to personal values, researchers working within the constructivist paradigm face often "problems of confidentiality and anonymity, as well as other interpersonal difficulties" (Guba & Lincoln, 1994, p. 115) might arise. Regarding media sources, those are cited and used according to academic guidelines.

2.4 Limitations

As this is qualitative research, it is connected with certain limitations. In-depth interviews offer complex data corpus, however, the purposive sampling and limited number of participants can affect generalizability of the findings. Perspectives collected from this study's participants may not reflect broader trends of European tourists and their awareness. Moreover, relying on

saturation of data sets is a subjective measurement, therefore, this is also considered as a limitation of the selected methodology.

The selected constructivist paradigm and data collection methods and analysis highlight subjective co-creation of reality, which might provide limited data of the whole society and studied issues. For instance, in-depth interviews as the data collection method might be prone to biases, because there might be a gap between what respondents say and actually do. Especially in environment-oriented research, participants might provide socially desirable responses instead of their genuine opinions. Moreover, participants who do not have integrated moral responsibility connecting their own consumption of air transportation with environment protection, and participants feeling proud of flying often might share more information compared to those feeling guilt when discussing their contradictory behavior.

Regarding the critical discourse analysis, only one media source (DR) was selected for the analysis, which might not represent the full spectrum of media narratives in Denmark and Europe. There may be differences between public service media and private ones, depending on what is their purpose and political views.

Last but not least, language and translation is another factor bringing limitations to this study. The articles from dr.dk are translated through Google Translate automatic function, and interviews are conducted in primarily non-native languages, which creates space for biases. This may affect the critical discourse analysis or interviews' authenticity through nuances, misunderstood tone of voice or idiomatic expressions. Furthermore, in-depth interviews are conducted in English, which is for the majority of participants not their native language. This aspect can lead to being less open and providing shorter, less information-dense answers compared to those, who can express themselves freely in their mother tongue.

3 Literature review

This section focuses on the current knowledge and work of other researchers, who have studied the aviation industry and its aspects, especially when it comes to taxation and environmental policies. Literature review plays a crucial role in "supporting the identification of a research topic, question or hypothesis" (Rowley & Slack, 2004, p. 32). This iterative process involves defining the scope of the review, developing protocol and search criteria, scoping (initial search), full search, and writing a review (Gurevitch et al., 2013).

The literature review contains information found in the Primo database. The purpose of this review is to gather insights about relevant concepts regarding aviation taxation. The literature is found through searches of central keywords among peer reviewed publications and prioritized the ones with a high number of citations. Boolean operations such as "and" or "or" are used to obtain more suitable results.

3.1 The environmental impact of aviation

The environmental impact of air transportation is often mentioned in the public debates due to carbon dioxide (CO_2) emissions (Lind, 2021). “The environmental performance of commercial air transport has become a subject of intense discussion and pressure in recent years” (Setälä, 2025, p. 277). When comparing contribution to climate change, a passenger traveling by plane causes approximately four times more emissions than a passenger crossing the same distance by high-speed train (Ibid). Büchs & Mattioli (2022, p. 62) emphasized that: “Air travel is the most carbon intensive mode of travel per passenger kilometre, and its contribution to the climate emergency is increasing”. Global civil aviation flights were responsible for 2,7 % of all energy-related CO_2 emission in 2018 (Larsson et al., 2020), and aviation emissions accounts for 20 % of the total global carbon footprint of the tourism industry (Debbage & Debbage, 2019).

In terms of climate change, aviation is the most contributing means of transport (Bernardo et al., 2024). However, climate change is not the only external cost of aviation. The consequences of air pollution lead to health problems, crop losses, biodiversity loss and material and building damage (European Commission, 2019).

Concerns about emissions have caused many to question the need to travel by air for business or leisure (Flaherty & Holmes, 2020). Debbage & Debbage (2019, p. 10) conclude that “most forms of air travel – no matter whether they are direct or connecting – are a tourist's most serious environmental sin, at least as it relates to an individual's carbon footprint”. Therefore, if a personal carbon footprint is targeted, aviation and tourism need to be reshaped to decrease the total amount of emissions connected to each vacation. And one basic rule of thumb to decrease one's own carbon footprint is to select generally more expensive direct routes over options with stopovers (Ibid).

Fuel efficiency is one of the options to decrease harmful effects of aviation. Although fuel efficiency is increasing, the decarbonisation of aviation remains a challenge, thus it is difficult to reach climate goals (Büchs & Mattioli, 2022). Since aviation is closely connected with the tourism industry, making traveling for leisure purposes greener means changing the high-carbon way of traveling (Ibid).

The aviation industry benefits from the Chicago convention, where it was decided that airlines are exempted from tax duty on aviation fuels (Otley, 2022). This leads to a competitive advantage and favorable position over international land transport such as road or rail transport, which are obliged to pay taxes on fuel (Ibid). As a result, European countries create their own policy measures to control the commercial aviation industry (Bernardo et al., 2024; Lind, 2021). For instance, Denmark incorporated climate goals into political agenda since the 1970s and the current goals is to be independent of fossil fuels by 2050. (Venturini et al., 2019).

3.2 Aviation taxation

"Environmental taxes are a crucial policy tool for mitigating air pollution and promoting sustainable development" (Murad et al., 2025, p. 8). This quotation strongly supports aviation taxation as such. However, there is a lot to focus on when implementing taxes in the air mobility industry, since the effects on passengers, airlines and local businesses.

Taxation is one of the ways governments can use to influence harmful behavior primarily on consumer level (Lind, 2021). Based on the study conducted by Bernardo et al. (2024, p. 2) with data corpus consisting of different European countries with implemented aviation tax by the year 2021, "flight ticket taxes have a significant overall effect on low-costs airlines supply and derived emissions: ticket taxes reduce the number of flights per airline-route by 12% on average […] resulting in a 14% reduction in carbon emissions". If airlines include the flight taxes into their pricing, demand will subsequently drop, which is followed by lower supply (Ibid). Not only consumer taxes, but also rising fuel costs in the aviation industry usually result in reduction of flight frequency (Ibid).

Taxes influence not only the number of flights, but also numbers of passengers. German and Austrian airports were examined after aviation taxes were imposed there in 2011 with decreased "number of passengers by 9% in the year of introduction and by 5% in the subsequent year" (Falk & Hagsten, 2019, p. 40). However, this influence in passenger numbers is more significant in airports primarily served by low-cost airlines, rather than large hubs (Ibid). This is also supported by Bernardo et al. (2024), who claim that passengers paying low fares are affected much more by aviation taxes, because those flights might likely be avoidable with less added value and with lower extent of internalization of the total costs of the flight.

Revenue of aviation taxes is another important point to mention when comparing different countries' aviation policies. Either flight ticket taxes are used to generate revenues for general budgets or to decrease the aviation traffic. "The most recent schemes are aimed at the latter objective, with the idea being that the tax will reduce the environmental costs of air traffic" (Bernardo et al., 2024, p. 5). It is advised that aviation taxes should be used to support carbon-reducing projects to be called environmental policies, otherwise it is only a budget-generating instrument (Ibid).

Bozatli & Akca (2023) emphasize the advantage of environmental taxes to compensate market failures when people and companies do not pay the full price of their impact on the environment. They stress that fiscal tools internalize externalities, lessen environmental damage and promote both innovation and structural transformation (Ibid). Lind (2021) sees aviation taxation as a tool to control the industry, which is otherwise hard to tax due to international agreements, such as the Chicago convention.

Generally, aviation taxes are viewed as a long-term strategy for decreasing overall aviation emissions and supporting transition to greener behaviors (Murad et al., 2025). On the contrary, Hájek et al. (2021) highlighted the role of the EU Emissions Trading Scheme (EU ETS) as a

more effective mechanism for pricing of carbon emissions in aviation. They questioned whether diverse national ticket taxes can match the coherence of the EU ETS (Ibid). Their argument challenges the efficiency of national taxation systems compared to united tax on European level.

Borbely (2019) also opposes national aviation taxes based on his empirical observation of passengers choosing nearby tax-exempt airports after Germany imposed the aviation tax on German airports. This cross-border behavior undermines environmental goals and leads to lost national tax revenue due to passengers choosing nearby foreign airports (Ibid).

Are flat rates of aviation taxes a just solution? Falk & Hagsten (2019) argue that low-income travelers face disproportionate burdens, while frequent flyers, especially work-motivated travellers, who contribute significantly to the overall emissions, are not affected in the same way.

"[…] the tax will impose no restrictions on business travellers who constitute a large share of the number of passengers and can refrain less often from travelling by air. To shake that clientele, much higher level of the tax might be needed" (Falk & Hagsten, 2019, p. 42).

Büchs & Mattioli (2022) contribute to the criticism of the current aviation taxation policies as unjust measurements. They view the taxes as regressive, since they burden budget travelers more than those with high income (Ibid). According to this perspective, taxation must be both effective and just.

Concerns about fairness are raised by findings of Larsson et al. (2020). Survey data showed that public support is lowest for cost-imposing policies, such as air passenger taxes, especially among travellers flying often and right-leaning respondents, which leads to more support for high-speed train subsidies or biofuel mandates instead (Ibid). This suggests that behavioral change is more achievable when alternatives are provided, rather than punishing measurements or those pushing away from flying, such as in the form of taxes.

"[…] less coercive measures, as well as regulatory measures targeting the aviation industry rather than individuals directly, are more readily supported by the public than market-based policies aiming to push individuals away from air travel" (Larsson et al., 2020, p. 1305).

Venturini et al. (2019) looked at emissions elimination in transport from systems' perspective. They argued that in order to manage demand and lifestyle of users', the supply side should be targeted as well by promoting infrastructure development and careful policies (Ibid). The question is to what extent governments have the right and tools to change demand patterns of consumers. It is currently possible to travel abroad by plane only for a couple of hours (Gifford, 2025). A Facebook group called "Extreme Day Trips" with more than 300 thousand members specializes in sharing tips and experiences about one day adventures (Ibid). Is this an example of overconsumption? Or a sign of freedom and its utilization, which modern society allows?

The above-mentioned authors illustrate how complex the field is using flight ticket taxes as climate policy. There are both supporters and criticisms of this policy tool. This tax cannot be viewed in isolation, but rather analyzed through revenue redistribution and complementary policies.

To summarize, taxation is the most efficient tool to lower carbon emissions in transportation yet (Venturini et al., 2019), however, it is not the ultimate tool to fight climate change. “While in practice the tax is not necessarily equal to the environmental damage, we may expect that it will reduce the number of flights and the associated emissions” (Bernardo et al., 2024, p. 6). So aviation taxation can be viewed as a tool to use before a new technology to decarbonize the aviation industry is invented.

This research is a relevant contribution to the current knowledge among scholars due to its focus on the most recent aviation tax implementation in the EU. Therefore, it provides an overview of the area, which has not been researched yet. Moreover, the dual-approach to analyses focuses on aviation taxation from both micro and macro level, which provides a complex overview of the studied issue. Similarly, by applying both VBN and degrowth theory, this study is able to reveal tensions between personal norms and structural constraints.

4 The context of Denmark

Denmark was considered as an "air travel tax haven" due to an absence of air transportation taxation compared to its neighboring countries Sweden and Germany (Jensen, 2023). However, this changed in 2023, when the Danish government agreed to impose a new air tax on passengers on commercial flights departing from Danish airports from 1st January 2025 (Skat.dk, 2025). The goal was to raise financial resources for the green transition to more sustainable flights and fuels and a rising budget for elderly checks (Jensen, 2023).

However, this decision caused several debates and changes among Danes. Firstly, the allocation of collected taxes to local airports, and transition to sustainable domestic flights and pensions. It was the elderly checks raised by up to 4800 kr., which caused a disagreement both among politicians and tourists (Jensen, 2023). Samira Nawa, climate spokesperson for the Danish Social Liberal Party, said: "It is not real, green policy when you choose to finance elderly checks rather than redirecting the whole thing into restructuring the industry” (Jensen, 2023).

The Climate Minister Lars Aagaard mentioned that the Danish government has already allocated financial resources for green transition in the aviation industry and thus, it is reasonable to contribute to raising the quality of life of the vulnerable group of the Danish population, which consists of pensionists (Nyborg, 2023b).

Secondly, the implementation of a new tax on flights departing from Danish airports resulted in Ryanair closing its base in Billund and canceling all its routes from Aalborg and Billund

airports from 1st April 2025 (Ryanair, 2025). The official Ryanair press release stated: “Denmark loses 1.7m seats, 32 routes, and 2 aircraft for summer 2025 as Ryanair switches capacity to competing EU countries with no harmful aviation taxes” (Ibid).

One of the main arguments from Ryanair was the Danish current tourism situation since Denmark has not reached pre-COVID visitor numbers yet unlike other EU countries, such as Italy, Poland, or Ireland. Therefore, Ryanair disagreed with this new tax imposed on departing commercial flights from Denmark, especially in the situation where other countries eliminated taxes on flights.

Media covered this case since many passengers were affected by canceled flights or the fact that flights were no longer available to their regular destinations. Moreover, Billund Airport faces the loss of more than a million passengers in 2025, and tourist places such as Legoland might experience lower visitor numbers, too (Bach, 2025). Billund Airport also announced layoffs as a result of losing 130 000 passengers in April (Damborg, 2025). However, the purpose of this thesis is to highlight how the Danish national broadcasting company Danmark Radio (DR) communicated the situation around the new aviation tax compared to how the Danish government communicated the details leading to the decision about the new aviation tax implementation.

The implemented flying tax will rise across the period 2025-2030 starting from 70 kr. per departing flights on average and resulting in 100 kr. per departing flight on average (Barrett, 2025). Different tax amounts are implemented for short-haul flights within Europe, middle-haul flights to the USA or Middle East, and long-haul flights to Southeast Asia, for instance. The aviation tax implementation plan is shown below.

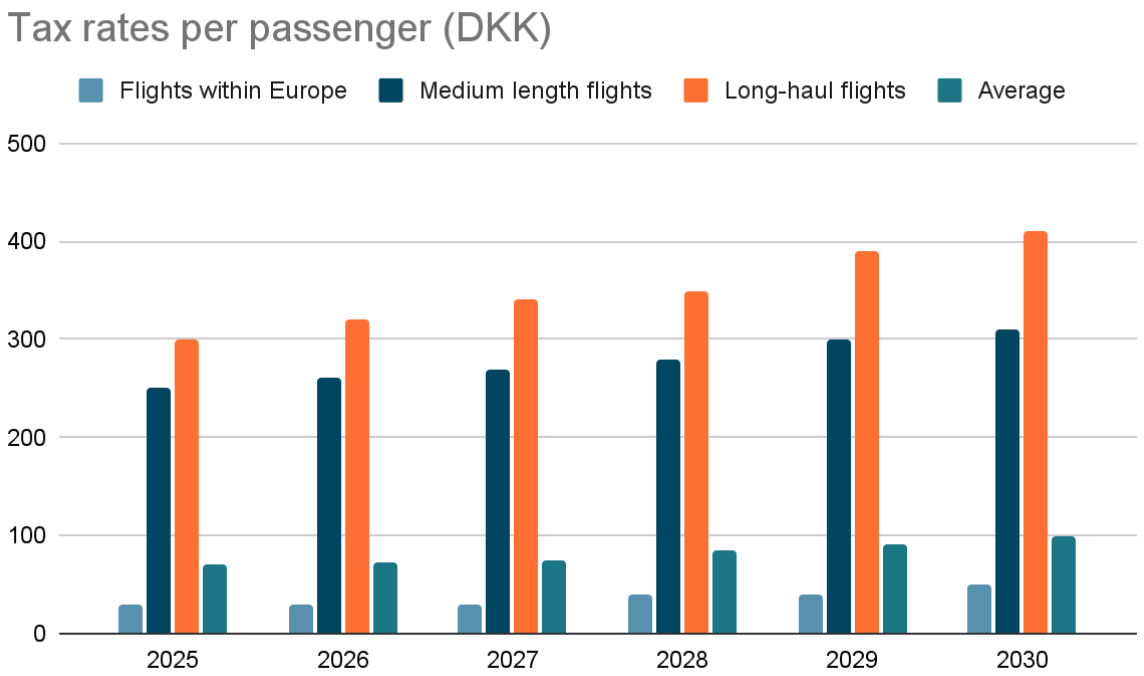

Figure 1: Danish air travel tax and its implementation 2025-2030 (own-made) (Skat.dk, 2025)

The Danish Climate Council supports the initiative of the Danish government to impose the air tax since it is an efficient tool to regulate the prices of flight tickets (Klimarådet, 2025). The main Climate Council's arguments for the aviation tax are the current taxation system in neighboring Sweden and Germany, the absence of VAT and energy taxes payments by airlines, and only partial payment for CO_2 emissions (Ibid).

"Danish tax may have economic consequences for Danish tourism and air routes. It is expected that a tax will reduce the number of travelers to Denmark, whereby Denmark may immediately lose income from tourism. Conversely, fewer Danes traveling from Denmark will lead to them spending more money at home instead of abroad. In addition, the consumption that Danes make instead of airline tickets will be subject to VAT and therefore also make a contribution to the treasury" (Klimarådet, 2025).

This Climate Council's statement suggests that the negative economic effects of imposing an aviation tax were discussed prior to passing the bill with expectations that the increased consumption of Danes in Denmark would be higher than the loss from discouraged international tourists (Ibid).

Since the tax was implemented recently, its effects on the Danish economy are not known yet but can be a point for future research. However, in April 2025, one of the immediate effect of the newly implemented tax is the raise of fares on European routes from Billund on average by 87 %, while travelers to some former Ryanair's routes to popular destinations such as London,

Barcelona or Rome have experienced an increase of up to 1100 % (Orban, 2025). Airports in Aalborg or Copenhagen noticed only 15 % fares price increase (Ibid).

Regarding the perceptions of the Danish population, a survey from 2022 showed that the Danish population mostly agreed with the proposed tax and would be willing to pay even higher amount than the proposed ones (Wenande, 2022).

4.1 Flight taxes in largest EU countries

This chapter will offer a comparison of several European countries and their policies regarding aviation taxation. The four largest EU countries were selected for the purpose to examine their current aviation taxation policies (Statista, 2025), since inhabitants of larger countries might be more dependent on flights than smaller countries such as Denmark.

4.1.1 France

Flights departing from France have been taxed since 2006 and the tax is called "airline ticket solidarity tax", "solidarity tax" (Willsher, 2025), "taxe de solidarité sur les billets d'avion (TSBA)" or "Chirac tax" (Upton, 2024) with the purpose of bringing justice into the national budget system (Willsher, 2025). "It's a measure of fiscal and ecological justice. Twenty per cent of the population with the highest income is responsible for more than half the money spent on air travel", these are words by Amélie de Montchalin, the French minister for public accounts (Ibid). Moreover, in 2020, an eco-tax was added to the solidarity tax to tackle environmental issues (Radisson, 2019).

Initially, the collected tax was aimed at funding international aid programmes, however, in the last couple of years, its purpose is to reduce the state's spiraling deficit" (Willsher, 2025). The increase from €1 in 2006, €2,63 in 2020 (AirFrance Corporate, 2025) to €7,40 in 2025 (Willsher, 2025). Regarding the amount of environmental tax, Sam Fankhauser, director of the Centre for Climate Change Economics and Policy, predicted, that the environmental tax itself does not cause a dramatic decrease of number of passengers immediately, it rather nudges airlines to invest into more efficient planes and technology to save money (Stokel-Walker, 2019) "I think it's more a symbolic first step. One thing that people have learned with carbon taxes is start low and get people used to the idea before you ramp it up over time" (Ibid).

Airlines such as Air France-KLM or Ryanair criticized the move to increase the aviation tax by more than double from 2025 and also in this case, Ryanair warned France against route cancellations. The government wanted to increase the tax significantly also for all flight tickets bought before 1.1.2025 (AirFrance Corporate, 2025). The solidarity tax increase was postponed to the budget proposal in March 2025, which led to Ryanair lowering the pressure on its withdrawal from many French airports (Lilley, 2025).

As a result, Ryanair canceled its routes only from one airport, Paris-Vatry Airport (Marne), from 1st April 2025, which is still a significant step, since this low-cost airline was responsible

for 85 % of passengers from this airport (Lilley, 2025). Previously, this airline had threatened the French government to leave 10 regional French airports as a form of disagreement with the increased solidarity tax (Ibid). However, no more Ryanair flights from Paris-Vatry means €500,000 loss in 2025 for this rural area in Northern France (Ibid).

Not only Ryanair but also Air France is not supportive of this air tax increase (Willsher, 2025). Apart from calling the tax an "irresponsible" or "tax to access France", the general director of Air France-KLM Benjamin Smith said:

"France is the country where air transport is the most heavily taxed in Europe. For the last 20 years we have lost 1-2% of the market a year to foreign airlines. There is a risk of moving the benefit that our air travel generates to other countries." (Ibid)

A difference to Danish air tax is, that the airline ticket solidarity tax has different rates not only for short-haul and long-haul flights but also extra charges for business class passengers who pay €30 for short- and €120 for long-haul flights (Ibid). Private jets are taxed, too, with the rates varying between €220 and €2,100 (Ibid).

Regarding the distribution of the collected tax, the French Ministry of Ecological Transition promised the French transport infrastructure financing agency (AFITF), which is "a state public administrative establishment responsible for contributing to the financing of rail, road, port or river infrastructure projects and the development of public transport projects in France" (Ministères Aménagement du territoire Transition écologique, 2019) up to €270 million for investments into alternative transportation to flights, and the rest excessing amount of the allocated taxes is distributed in the general state budget (Ibid).

A unique instrument to eliminate unnecessary flights is France's ban on short-haul national flights, if a train alternative below 2,5 hours is available (Frost, 2024). This policy was implemented in 2023 with opposing opinions (Ibid). It was estimated that this ban would eliminate 2,6 % of total emissions from domestic flights (Ibid). However, this measurement was criticized as only a symbolic one (Giacobone, 2023). According to the transportation minister Clement Beaune explained the decision as the first of its kind and a step in the right direction: ""How can we justify the use of the plane between the big cities which benefit from regular, fast, and efficient connections by train?"" (Ibid)

4.1.2 Spain

Spain is a country, which stands out in this comparison, since there have not been any environmental aviation taxes yet (Ryanair, 2025b). However, even Spanish airports raise their operational fees in 2025, due to inflation (Ensor, 2024), which is the reason behind Ryanair cancelling "12 routes and 800,000 seats from its 2025 Spain summer schedule" (Carter, 2025). Affected airports are among others Cádiz and Valladolid, which are deleted from the list of Ryanair's destinations, or Santiago de Compostela, which loses an aircraft base (Ibid).

Despite these airport charges being raised due to inflation and not due to environmental concerns with significantly higher rates, Ryanair "had laid out an investment plan worth €5 billion over seven years in Spain" (Ensor, 2024), which could be at risk with any market regulations. As a result, 18 % of the total Ryanair's traffic, especially in regional airports, in Spain is eliminated, which promotes other destinations such as Sweden, Croatia, Hungary and Morocco (Carter, 2025).

Nevertheless, Spain tries to impose new environmental laws regulating the aviation market to some extent. For instance, private jets, which are often used for leisure purposes, might be taxed, if the Spanish government approves a suggested regulation (ABL, 2025). "In 2023 alone, there were 117,965 private jet flights across Europe, with Spain accounting for 27,122 landings—23% of the total in the analyzed countries" (Ibid). The purpose of this tax is not only to mitigate the emissions of private flights, but also to use the revenue to invest into better and more affordable public transport in Spain (Ibid). Furthermore, Spain was inspired by France's ban of national flights with train alternatives below 2,5 hours and the government considers implementing the same measurement (Euronews Green, 2024).

Last but not least, the European Commission's goal is to impose a tax on aviation fuel from 2028 (Abnett, 2024. Island nations such as Spain, Greece, Malta or Ireland might be exempted until 2023 with the argument that islands might be hit the most by such tax (Ibid). However, campaign group Transport and Environment argues that islands should not be exempted from paying this tax on aviation fuel, since "flights to and from islands account for around 22% of all fuel use from flights inside the EU" (Ibid).

4.1.3 Sweden

Sweden imposed the tax on passengers of air carriers with more than 10 seats in 2018 and unlike other countries, the tax is abolished from 1st July 2025 (Skatteverket.se, 2021). This step is controversial, because airlines and the International Air Transport Association (IATA) appreciate this step, as it might make Sweden competitive again, help trade with the EU, and lead to investments into sustainable technologies (O'Donoghue, 2024). "This will lead to lower prices for travelers and rising demand, boosting the competitiveness of airlines," expressed parliament member Linda Lindberg (Reuters, 2024). Rafael Schvartzman, IATA's Regional Vice President for Europe, commented on the Swedish move against flight taxation:

> *"It is excellent news, which recognizes that taxation of air passengers is counterproductive economically and ineffective environmentally. Better air connectivity boosts the productive capacity of the economy, leading to stronger tax revenues in the long term. […]The removal of this tax shows the Swedish government is serious about restoring access to air travel for all its citizens across the whole country, and will give a strong positive economic signal for investors,"* (IATA, 2024b)

Critics of the flight taxation claim that taxes as a tool to decrease demand is not efficient. The internationally acknowledged goal is to have net-zero CO_2 by 2050, but this should be done

through investments in sustainable aviation fuels and other technologies, which was not the case with the collected air taxes in Sweden (Ibid).

On the contrary, the Swedish Environmental Protection Agency and the Green Party opposed the scrapping of the aviation tax as it can lead to the increase of greenhouse gasses and prevent investments against climate change (O'Donoghue, 2024). Some called this step an "irresponsible climate policy" (Ibid).

The goal of this tax was to encourage people to choose environmentally-friendly alternatives (Sveriges Radio, 2017). The current rate is 77 SEK (€7) per passenger on short-haul flights and 323-517 SEK (€29-€47) to further countries. However, the allocated tax revenue was part of the general state's budget instead of being "reinvested into decarbonization of aviation" (A4E, 2024).

4.1.4 Germany

The second neighboring country to Denmark, Germany, implemented an air transport tax (Luftverkehrsteuer) in 2011 and it applies to passengers departing from German airports (Statistisches Bundesamt, 2024). In 2023, 74.9 million passengers paid the air transport tax contributing to the total of 1.5 billion euros (Ibid). Similarly to Denmark, also Germany distinguishes between short-haul (€15,53), middle-haul (€39,34), and long-haul flights (€70,83) (Bundesfinanzministerium.de, 2024), which is approximately 43 % to 62 % more than the current Danish aviation tax rates. Unlike the case of Bornholm, where residents complained about not having many possibilities to get to other parts of Denmark, Germany offers a tax reduction for departures to "domestic, Danish, or Dutch North Sea islands, provided the islands are not connected to the mainland by a tide-independent road or rail connection" (Ibid). The reduced tax is €3,11 in total.

The purpose of the tax is to encourage environmentally friendly behaviors and to reduce emissions and greenhouse gasses (Zoll.de, 2022). The tax becomes part of the general budget (Ibid). International Air Transport Association opposed the air taxation increase in 2024 by calling it a "short-term cash-grab" and "government greenwashing" (IATA, 2024).

Moreover, IATA's Director General Willie Walsh criticizes usage of the air taxes in the general budget instead of funding green initiatives directly: "Time and again, we see taxation that was supposed to help the industry decarbonize be stolen and then lost in the general budget. And money taken out of the industry means that it has less money to invest in other decarbonization measures" (Ibid). Despite the collected aviation tax flows to the general budget, the German government actively works with environmental funds and projects and is aware that: "The need for a climate-neutral transformation of the economy has increased in urgency, also in order to secure competitiveness, value creation and jobs" (Wettengel, 2023)

Airlines oppose the high air taxes as it makes Germany incompetitive (IATA, 2024). Furthermore, Ryanair as a reaction to high aviation taxes and security fees announced closing

its bases in Dortmund Airport (DTM), Dresden Airport (DRS), and Leipzig/Halle Airport (LEJ) together with a 12% reduction in flights in summer 2025, which leads to the cancellation of 1.8 million seats and 22 routes (Labanauskaite, 2024). Eurowings was another airline that complained about "steadily rising infrastructure costs" resulting in reducing routes to and from Hamburg Airport (Deutsche Welle, 2024). This is in total more than 1000 flights, which are located at other airports (Ibid).

5 Theories

For the theoretical background of this study, degrowth and value-belief-norm (VBN) theory is selected. The reason behind is that both theories emphasize a shift in societal values toward sustainable behavior. While degrowth focuses on the systemic and governmental level, VBN theory focuses on individuals, which is a suitable framework for analyzing not only in-depth interviews, perceptions or public acceptance, but also communication styles of stakeholders and policy designs. Moreover, while degrowth focuses on justice and equality, VBN mentioned altruistic values, which are crucial for building public support for environmental policies.

5.1 Degrowth

Natural resources are not endless, and there is increasing focus on sustainability among societies (European Commission, 2024b). One concept discussing the future lifestyle is degrowth, i.e. reducing working hours, guaranteed minimum health and social security, more employment in areas with human contact, salary limits, and control on tax havens while increasing welfare and improving environmental conditions (Kallis, 2011). In general, degrowth strives to reduce inequality and improve human well-being (Engler et al., 2024). This concept was established as a scientific concept in 2008 as a reaction to biophysical constraints of the economic system, which is focused on endless growth, e.g. GDP as a national indicator (Ibid). Hence, a state plays a key role in the degrowth transition (Ibid).

Sometimes, degrowth is immediately connected with decreased GDP, however, this is not the primary goal, only an inevitable result of reducing the amount of materials and energy, which are extracted, processed, consumed, and disposed of by society (Engler et al., 2024). "Throughput cannot be reduced with growing GDP, and even more, that throughput degrowth will inevitably entail a smaller– and qualitatively different– economy, i.e. GDP degrowth" (Kallis, 2011, p. 874). However, the stagnation or decrease of GDP is called recession or depression, i.e. these terms have negative sentiment. This might be one of the obstacles to accepting degrowth, since negative GDP can also be an indicator of positive effects on the environment or society (Thornton, 2025).

The above-mentioned arguments suggest that negative economic growth is contradictory to capitalism. Therefore, Thornton (2025) highlighted the need for institutional changes once transition to post-capitalism becomes desirable and necessary. Kallis (2011, p. 878) added:

"Sustainable degrowth is a multi-faceted political project that aspires to mobilise support for a change of direction, at the macro level of economic and political institutions and at the micro level of personal values and aspirations. Income and material comfort is to be reduced for many along the way, but the goal is that this is not experienced as welfare loss."

The theory of degrowth is relevant to the subject of environmental policies, because externalities as negative consequences of the industry and consumers on the environment are often not reflected in the price of products or services (Kallis, 2011). It is suggested that prices of services and goods should reflect better the environmental externalities, which can subsequently lead to change of behaviour of consumers (Ibid).

Degrowth is thus a political topic. It gives the responsibility to the governments to reorganize state's priorities to prioritize wellbeing at cost of lower production volumes. However, this theory has some limitations. For instance, countries have neighbours, which might not follow the same strategy to reduce the amount of materials and energy consumed by the society, which may lead to discouragement or being influenced by environmental pollution, e.g. air or water pollution.

Secondly, democratic societies might use the power of elections to elect a candidate politician or party, which opposes degrowth and continues to strive for GDP growth and success of local companies. Presidential elections in the USA in 2024 can be seen as an example, since the new US president Donald Trump allowed to increase the domestic production of fossil fuels or withdrew from the Paris Agreement (Jacobo, 2025).

Is it then a requirement to implement degrowth's strategies into governmental plans? Who can enforce it? The European Union has strategies on how to motivate or regulate member states to implement environmental policies (European Commission, 2023), although EU27 was responsible only for 6.1 % of global emissions in 2023. This suggests that strict regulations within the EU does not contribute to the stop of climate change significantly. Moreover, degrowth might be a possible topic for discussion in the global North, in developed economies, which possess the capacity to care about the environment. But is the global South, such as countries in Africa, able to pay attention to climate change?

Engler et al. (2024) mentioned that "degrowth is an umbrella term rather than a mature concept or theory." It is therefore a theory, which can explain the need to lower resource consumption, reduce inequality and change habits of consumers, however, it does not serve as a powerful and strategic tool to tackle climate change on the global scale.

As an alternative to degrowth, green growth is chosen to be presented, since this concept focuses on the feasibility of maintaining economic growth while protecting the environment (Engler et al., 2024). "Proponents of green growth generally argue that economic activity can grow in spite of physical planetary boundaries" (Ibid, p. 2).

Green growth has been also promoted by OECD, which emphasises innovation or greater efficiency (OECD, 2011). This approach strives for finding a balance between environmental policies and economic growth:

> *"A green growth strategy is centred on mutually reinforcing aspects of economic and environmental policy. It takes into account the full value of natural capital as a factor of production and its role in growth. It focuses on cost-effective ways of attenuating environmental pressures to effect a transition towards new patterns of growth that will avoid crossing critical local, regional and global environmental thresholds"* (OECD, 2011, p. 10).

This strategy seems to be less radical when it comes to the environment than degrowth, which makes it less urgent and more feasible. Green growth strives for keeping the goal to increase GDP while taking the planet's boundaries into consideration (Engler et al., 2024).

When it comes to using degrowth theory in tourism-related studies, degrowth is used as an alternative to the profit-focused perspective of tourism that is present in many destinations nowadays. For example Dwyer (2023) published a study advocating for a new approach to tourism, changing how tourists numbers are evaluated as a success to focus rather on resident satisfaction and ecological footprint. Unlike Dwyer's study with global focus, degrowth theory can be used also in case studies to explore possibilities of tourism in a specific destination. This is what Valdivielso & Moranta (2019) focused on in their case study of Balearic islands and the development of "detouristification" among decision-makers.

5.2 Value-belief-norm (VBN)

In order to ensure the survival of humans, it is crucial to protect the environment (Jebarajakirthy et al., 2024). Therefore, people are encouraged to adopt eco-friendly practices to minimize their environmental impact (Ibid). To analyze how personal choices are created and influenced, value-belief-norm (VBN) was selected to provide the theoretical background.

Similarly as the degrowth theory, VBN has been used in tourism-related studies before. For instance, Choi et al. (2015) used VBN theory, which they expanded by subjective norms consisting of perceived social pressure and green trust, which the researchers explained as the trust to environmental claims of accommodation providers. Another example can be a study by Kim et al. (2024) researched what influences tourists to use public transport. The findings revealed that strong personal values contribute to higher likelihood of using public transport and awareness of environmental issues. Last but not least, Han et al. (2018), focusing on eco-friendly intentions prediction among museum visitors.

"The value-belief-norm theory is one of the most recent theories in environmental psychology that has gained considerable attention in the last two decades" (Canlas et al., 2022, p. 1). This theoretical approach emerged from the values theory and norm-activation theory, and the new ecological paradigm (NEP) (Ibid), therefore, it is assessed as credible and relevant to this environment-measures-focused study.

Firstly, VBN focuses on an individual's basic values including altruism, egoism and traditionalism (Stern, 1999). These values shape the general worldview, for example embracing the new ecological paradigm, which is a belief that actions of people might have significant and harmful impact on the environment (Ibid). This worldview is then connected with the awareness of consequences, since individuals are aware of the negative environmental impact, which their actions have (Ibid). This leads to the ascription of responsibility, because when individuals know about environmental threats, they start feeling that their actions can prevent these threats (Ibid). The feeling of prevention leads further to creating personal pro-environmental norms, i.e. moral obligations (Ibid).

Once personal norms are activated, individuals support policies, change their behavior as part of adopting their environmental citizenship (e.g. reduce consumption), and become environmental activists (sign petitions or vote for green parties) (Ibid). Jebarajakirthy et al. (2024, p. 1163) summarized: "VBN-based adverse consequence has a significant positive effect on ascribed responsibility, while ascribed responsibility influences personal norm".

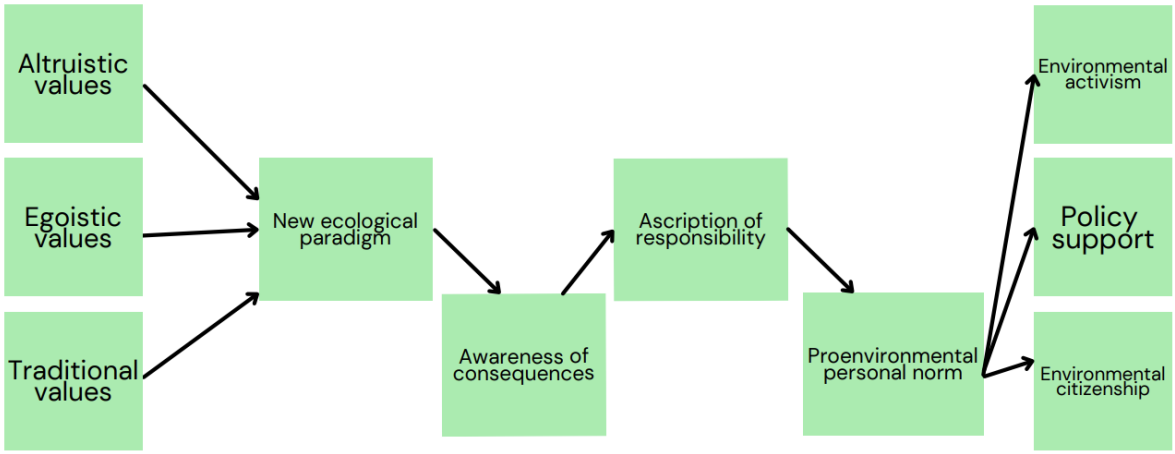

Figure 2: Value-belief-norm theory, adapted based on Stern (1999, p. 84)

Some drawback of the value-belief-norm theory is the lack of focus on rational factors such as price or convenience, which are factors possibly contributing to consumers choosing non-green products despite believing in climate change and feeling the need to act against it. The consumption of eco-friendly alternatives is influenced by their costs and perceived benefits (Jebarajakirthy et al., 2024), which are external factors requiring personal values and openness to change behavior in order to be taken into consideration while making purchases.

Apart from VBN, researchers often use theory of planned behavior (TPB) to analyze the motives behind switching to more sustainable behavior (Ibid). Jebarajakirthy et al. argue that using these two theories separately leads to insufficient analyses, because TPB explains the rational aspects of green consumption, while VPN focuses on the pro-social motives.

Another alternative approach worth mentioning is the goal-framing theory (GFT) relevant in studying pro-environmental behavior. de Canto (2023, p. 22) defines the pillars of the GFT as follows: “goal-framing theory distinguishes three overarching goals: hedonic goals to feel better right now, gain goals to maintain and improve available resources and normative goals to do the right or appropriate thing.” This explains that individuals can be led by three types of goals when making conscious environmentally-conscious decisions. Situational cues and own values are the factors which decide which goal becomes dominant.

While GFT works with symbols and clues (such as eco symbols for normative goals, money for gain goals and taste for hedonic goals (Ibid), “main weakness is that the goal-framing theory fails to consider past and habitual behaviour” (Ibid, p. 26). Therefore, despite GFT being able to capture the complexity of conflicting motivations, it is not widely tested and used in academic articles yet. The VBN and TPB are credible theories and their combination provides both rational and normative understanding of pro-environmental decisions.

6 Analysis

This project consists of two data corpuses. Primary data from eleven in-depth interviews which are coded and prepared for thematic analysis; and secondary data involving key phrases and sentences from eleven articles published on DR in the years 2023-4/2025 on the topic of aviation tax and Ryanair’s exit from Billund airport.

6.1 Thematic analysis

Mobility is a part of today’s society (Appendix 14). Yet, there is a tension between environment protection and the desire to travel. This analysis will examine what interviewees mentioned about their approach to flying and perception of environmental aviation taxes through the lens of degrowth and value-belief-norm theories.

6.1.1 Cognitive dissonance in travel behavior

Modern traveling offers contradictory behaviors and values. On one hand, traveling provides tourists with cultural exploration, escape from everyday life and personal enrichment. On the other hand, environmental costs, especially from aviation, are not fully internalized, thus making vacations cheaper and in contrast to people’s concerns about climate change. This theme explores tensions in respondents’ values when they fly to different destinations.

Many interviewees shared clear awareness of aviation’s environmental damage which is a reflection of their own biospheric and altruistic values. “I consider myself environmentally conscious, but I admit that I sometimes overlook the environmental impact of flying” (Appendix 9, p. 27). However, egoistic values often win over the biospheric ones. “If flying becomes too expensive, I’ll look for alternatives. But honestly, my primary motivation is cost, not the environment” (Appendix 6, p. 17).

The participants showed several tactics they use to justify the amount of flights they take. For example mentioning their insignificant contribution to the demand. “The flight is going anyway, so I don’t think my being on it makes a difference” (Appendix 10, p. 31). Another participant shared a similar opinion: “My thinking is that planes would take off anyway, whether I’m on them or not. And my individual impact is so small that it feels insignificant. That might not be the best mindset, but it’s the truth” (Appendix 12, p. 42). Another’s participant opinion on own contribution highlighted even more how little he contributes to the overall supply of flights:

“I understand that it’s becoming more important to many people, but in my view, one extra person on a flight doesn’t make any real difference. There are something like 20,000 planes in the air at any given time—my seat doesn’t matter. So I just travel where I want, when I want, and enjoy life” (Appendix 11, p. 35).

Other justifying arguments involve the time required by alternative transport options: “[…] traveling from Denmark to France for work doesn’t leave me with many other options. Taking the train would take around 22 to 24 hours, which isn’t practical” (Appendix 6, p. 16), “going from Denmark to Portugal without flying would be really long and not worth it. So I end up flying” (Appendix 4, p. 7), “Denmark is far from where I need to go, so I often have no choice but to fly” (Appendix 9, p. 27), “If I have two weeks of vacation, I’d rather fly and have more time at home than spend two days traveling by train” (Appendix 6, p. 17).

Some other arguments justifying air transportation included polluting attributes of cars: “Cars can be better depending on the distance, but 150 cars replacing one flight might not be much better environmentally” (Appendix 5, p. 12); convenience of transportation options: “[…] it was a personal goal to avoid flying as much as possible, whenever practical” (Appendix 13, p. 46); external forces: “My job requires travel—it’s part of my position” (Appendix 6, p. 16); comparing own travel habits with extreme cases: “Bikes or walking are ideal but time-consuming. I follow a guy who’s been walking around the world for five years—very sustainable, but unrealistic for most people” (Appendix 5, p. 12); or showing pro-environmental behavior in other areas of life:

“Of course, flying has an environmental impact—so does everything we do. I try to reduce my impact in other areas. I use public transport to get to work and usually to the airport too. That doesn’t offset everything, but it helps” (Appendix 10, p. 31).

Some participants want to decrease their ecological impact by staying longer in destinations (Appendix 5), or offsetting carbon footprint by paying extra. One interviewee shared how offsetting options motivated her to fly less often and use alternative transportation options for leisure trips:

“Whenever there’s an option to offset my carbon footprint, I pay extra. That’s also one reason why I fly less. I’ve started doing more road trips and taking trains and buses. Flying

has a significant environmental impact, but it also saves a lot of time—especially for long-distance travel" (Appendix 8, p. 24).

The interviews revealed that some people feel less responsible for their own CO_2 footprint, since they do not know how harmful aviation is. "[…] there are some other areas in my life that I really care about the environment, but I don't know how much effect it has to really pay attention to how much, for example, CO_2 will be emitted by flying" (Appendix 7, p. 20); "Honestly, I'm not super environmentally involved. There's so much conflicting information online that it's hard to know what's true" (Appendix 12, p. 42); "I'm not even sure how much CO_2 air travel contributes to global emissions" (Appendix 11, p. 36). While some participants augmented with the lack of knowledge about how much emissions is aviation responsible for, others try to find arguments, why planes are better than cars:

"Modern aircraft are much more efficient now. For example, a full Airbus A321neo can emit less per passenger than someone driving a car alone. So while there is an impact, I think it's often overstated. Aviation accounts for about 8% of the UK's emissions. There are bigger issues we could focus on—like greening our electricity grid and reducing our reliance on gas" (Appendix 10, p. 31).

Another argument which helps to distance a person from their own responsibility for emissions from aviation is the comparison of Europe to nations such as China or India and their huge impact on climate change (Appendix 5, 11). "So, how much impact can one person, or even one region like the EU, really have? For me, the priority is making memories, enjoying life, and exploring the world. We've only got a few decades here—let's make the most of it" (Appendix 11, p. 37).

Some participants, who travel abroad for vacation or family visits four to seven times a year, highlighted travel habits of people in their network, who travel way more often, sharing a moral disapproval. For example, one participant shared how contradictory can be green behavior in certain areas of life when combined with flying frequently: "Some people try to live sustainably—like living in an energy-efficient building or driving a hybrid—but then fly 20 times a year. It's contradictory. I'm aware that I fly and contribute to pollution" (Appendix 5, p. 13). Another participant shared a similar pattern:

"It's sad that some people don't care and fly every month. I admire that they get to travel and see new places, but it's also become an obsession. Flying constantly isn't healthy, mentally or environmentally. If you're flying a lot but also vegan or doing other things to lower your impact, I can accept that. But if you're eating meat, not recycling, and flying monthly—that's ethically problematic. Some people live like that and just don't care" (Appendix 4, p. 9).

This could be explained as a strategy to decrease one's own impact on harming the environment and reduce one's own discomfort by knowing that other people fly more and thus justifying their own actions. The previous quote includes both admiration and condemnation of mobility, which reveals a gap in one's own judgement. Nevertheless, labeling frequent leisure travels as

an obsession can be understood as its own reflections on overconsumption, which aligns with degrowth theory, and shows that the interviewee feels the need to cut on the amount of traveling experiences despite the amount

Last but not least, cognitive dissonance can be found not only when discussing aviation, but in other areas discussing own sacrifice and altruistic and biospheric values, such as cars, nutrition, etc. “Though I’m not a fan of full electric vehicles—they require lithium batteries, which are problematic. I drive a hybrid because the battery is smaller and less harmful” (Appendix 5, p. 13).

This theme reveals the psychological discomfort, i.e. cognitive dissonance and the gap between own knowledge and behavior in decisions among travelers by place as a key aspect preventing people from decreasing their own consumption of traveling by air. While arguments, such as the time or finances, explaining the lack of viable alternatives exist, own values decide whether more comfort or consequences on the environment is taken into consideration. And among people who fly often, egoistic values tend to be stronger compared to biospheric values.

6.1.2 Acceptance of environmental taxes

This theme explores how interviewees perceive the need to pay an environmental tax as part of their flight tickets. This chapter will introduce a wide range of perspectives on environmental taxes, including concerns about transparency, behavioral impact or fairness. Opinions reflected travel needs, income level or the trust of governments. Participants also shared to what extent these taxes contribute to their willingness to pay and fly regardless of the environmental impact.

Firstly, knowledge about environmental taxation was researched. Several participants were unaware of any environmental taxes paid as part of their flight tickets. “That is news for me” (Appendix 7, p. 34); “No, I wasn’t aware of that, even though I fly often from Denmark” (Appendix 9, p. 27); “I don’t know much about aviation taxation” (Appendix 8, p. 24).

Majority of the interviewees agreed with environmental taxes as such, however, transparency of how the collected taxes are used, was required. “The problem is transparency—I don’t know what these taxes fund or if they genuinely reduce environmental impact” (Appendix 5, p. 12). Participants wished the green taxation to be invested into research of green fuels (Appendix 5), “tree-planting or rainforest restoration” (Appendix 4, p. 8), any form of “compensating for the CO_2 produced by flights” (Appendix 13, p. 46), “railway construction, modernization, or green urban development” (Appendix 8, p. 25), “investing in renewable energy sources such as solar, wind, or tidal power” (Appendix 11, p. 36) or “anything that improves environmental sustainability” (Appendix 12, p. 36).

Some interviewees expressed a high level of trust to a government: “I believe in Danish governments that they spend the taxes in a right way. So if they implemented such strategy or policy, then they should know how to spend it” (Appendix 7, p. 21). However, the opposite perspective was often mentioned:

"*My trust in government is not very high, so I'm skeptical. If the money goes toward something meaningful, then I'm OK with it. But if it's just another way for the government to generate revenue, then it's frustrating" (Appendix 12, p. 41).*

Some other participants shared a similar opinion: "I don't think we'll ever see a politician push for a tax without some financial motive behind it. Whenever they say it's for the environment, I assume it's more about money" (Appendix 11, p. 39). Furthermore, aviation expert Claus Lassen expressed his disagreement with the current aviation taxation policy from the Danish government.

"To be clear, I'm not against taxes. But if you're going to target a specific sector with a tax, you need to ensure that the money goes toward solving the problem in that sector. Otherwise, it becomes just another general tax. If you really want to change behaviour and support sustainable development, then you have to direct the funds appropriately and transparently" (Appendix 14, p. 51).

Claus Lassen argued that the previous proposal redirected the tax directly to sustainable aviation fuel (SAF) development instead of the current model, which distributes the tax into SAF and pension checks. "So I'm very critical of the current tax because it isn't fully green" (Appendix 14, p. 51). The Danish government had initially worked with a different proposal - distribution of the tax to only green aviation fuel development (Appendix 14). This tax redistribution is also why the current Danish aviation tax scheme is criticized by industry representatives (Eller, 2023).

"The [previous] model was easy for travellers to understand: instead of vague promises like planting trees, passengers would pay a tax that directly funded green aviation fuel development. It had a transparent, one-to-one connection between the fee and the environmental benefit. However, what the government did—something that's unfortunately common in my view—was to impose a tax and use the revenue for unrelated purposes. For instance, funding pensions for the elderly may be a good thing, but it has nothing to do with green transition. If the goal is to make the aviation sector greener, then the tax revenue should go directly toward that. That clarity is also important for public acceptance" (Appendix 14, p. 50-51).

Few participants questioned whether taxation has any effect on emissions, if the rates stay low: "I'm not sure they're effective. People who can afford it will pay and keep flying, while others might not be able to—so it feels unfair. Again, aviation is being singled out, while worse industries aren't being taxed" (Appendix 10, p. 33). Fairness of the taxation was often mentioned. For example taxation of commercial planes as a form of public transport seems unnecessary in comparison with private jets:

"I personally don't fully agree with taxing commercial flights this way. A flight carries many passengers—maybe 100 or 200—so taxing these flights while people fly in private jets, which pollute significantly more, doesn't seem fair" (Appendix 9, p. 28)

But in general, participants were often motivated to pay for environmental taxes, if they know that the funds are redirected to environmental initiativeness. "I'm totally open to pay it if the tax really works to reduce the environmental impact of my travel. The tax should discourage unnecessary flights which are easily replaceable by land public transport" (Appendix 13, p. 45). Despite environmental taxes on aviation being imposed in many countries, their rates do not usually change the behavior of travelers, as it is still possible to fly for less than the price of a taxi from an airport (Appendix 11).

However, the willingness to pay extra tax to protect the environment has its limits. Participants generally do not want to lose the opportunity to fly for a cheap or reasonable price. "I don't mind paying more if the funds go to a good cause, but I don't want to pay €500 for a short flight between, let's say, Switzerland and Denmark" (Appendix 5, p. 11). One participant compared aviation taxation to taxation duties of car owners and suggested that people do not stop driving cars because of extra taxation, they get used to paying higher costs (Appendix 10).

One of the mentioned concerns about extra taxes on flights was the competitiveness of the EU on the global market:

"I appreciate the EU's efforts, but we also need to stay competitive globally. If we impose taxes on Europeans but not on those flying into Europe, it could hurt our economy. We need to think about the broader implications—trade, business, and jobs. For example, if flights become too expensive, international business partners might look elsewhere" (Appendix 8, p. 25).

Not only competitiveness, but also access to mobility and equality among citizens is something people worry about (Appendix 9). "Flying should be accessible to everyone, especially in a globalized world where people often live far from family" (Appendix 9, p. 28). When it comes to aviation, it is closely linked to the tourism sector and some destinations, such as Legoland in Billund, Denmark, might be significantly influenced by the sudden loss of arrival planes (Appendix 10). Moreover, people who do not have viable alternatives to air transportation, e.g. living on an island, thus, flying often, is environmental tax fair to those (Appendix 8)? Another argument challenging aviation taxation is flat rates for all planes without taking their real emissions into consideration.

"Taxation is tricky because not all aviation is equal. A nearly empty, old plane has high emissions per person, while a full, new Airbus A321neo has much lower emissions per passenger. Taxing both the same way seems unfair, but it's hard to measure and administer" (Appendix 10, p. 34).

The fear of losing affordable flights was expressed by multiple interviewees. “I think these taxes are fair if the amount is reasonable. If the price doubles, that would bother me as a consumer because I still want affordable travel. But limiting flights might be another solution” (Appendix 4, p. 8). This explains that losing planning flexibility is more imaginable than paying more for the same service. From the theoretical perspective, people are more likely to adopt the degrowth mentality of the society and industry than prioritizing biospheric values over egoistic ones.

6.1.3 Structural change over personal guilt

Addressing climate change through policies is a multifaceted challenge with many stakeholders defending their positions, e.g. consumers, companies, environmental organisations, etc. This chapter will closely look at to what extent are people flying often willing to change their habits, how can policies protect better the environment and to what extent is degrowth a relevant topic for the future of aviation.

Many interviews expressed willingness to switch to alternative transportation means, however, time is often considered as a priority when it comes to purchasing options. Trains or buses are disadvantaged due to traveling times: “someone really might not be able to sit in the train or in a FlixBus for 20 hours” (Appendix 7, p. 21). If egoistic values are stronger than biospheric or altruistic ones, there need to be solutions to motivate people to change their behavior while keeping their own comfort and spending a reasonable amount. “If we want people to fly less, we need better alternatives—affordable, fast trains, for instance” (Appendix 10, p. 34).

It is obvious that replacing planes is a real challenge. “I hope for high-speed trains connecting countries, which are affordable and practical. But new technology often comes with high costs. Flights are usually cheaper and faster, so it’s a challenge to replace them” (Appendix 13, p. 46). Many participants called for faster train connection, while doubting that such projects are realistic in Europe: “I hope bullet trains become a thing. Rich countries in Asia have them, and they’re efficient. But building that infrastructure in Europe is a big question mark” (Appendix 12, p. 43).

“We need to make it possible for people to move, but in more sustainable ways” (Appendix 6, p. 17). This is a perspective which is not directly a sign of degrowth and decreased consumption, but rather the need for technological disruption of the aviation industry. The call for an alternative is also emphasised by expert Claus Lassen: “ We need financial systems that support airlines in transitioning to greener alternatives. Otherwise, they'll simply shut down” (Appendix 14, p. 52).

According to Claus Lassen, aviation will be part of the future for several reasons. Firstly, it can connect rural areas more effectively than highways or trains, which always create a significant damage and division in landscape (Appendix 14). “Electric planes don’t require the same space as highways or rail infrastructure, and with proper planning, they could provide meaningful mobility options in less densely populated areas” (Appendix 14, p. 52).

Secondly, aviation is embedded in the modern society and it might be hard to get rid of this aspect of general population's lives:

"After working with climate change issues for more than 20 years, I've changed my perspective. I've looked a lot into the sociology of travel. If you ask people to name their ten most important social events with friends or family, at least half will involve travel. It's deeply rooted in our social lives […] it's not just for fun. Travel is also about staying connected with family, friends, and loved ones. Social relationships often depend on mobility. To illustrate: a friend of mine recently lost his 17-year-old daughter to cancer. He told me one of his most meaningful memories was a family trip to Tokyo just months before she passed away. As an environmentalist, I understand the concerns, but this also shows the deep emotional and social value of travel" (Appendix 14, p. 51).

One opportunity is to limit short-haul flights, which are easily replaceable by land transportation, for instance as France did with train substitutes below 2,5 hours (Frost, 2024). "I'd love to see more trains and fewer short-haul flights—like Prague to Berlin, where the train might actually be faster overall" (Appendix 8, p. 25). Another example was provided by a participant from the UK: "If you want people to stop flying between cities like London and Manchester, the train needs to be faster" (Appendix 10, p. 33).

Another suggested perspective to a greener future is through focus on green energy rather than limiting aviation (Appendix 11). Apart from Danish plans on production of sustainable aviation fuel, there is also a possibility to invest in electric planes, which can make aviation environmentally-friendly (Appendix 14).

"[…] in addition to developing sustainable long-distance options and green fuels, we should invest heavily in electric aircraft for short-haul travel. The technology isn't ready yet for long-distance, but short-haul electric planes—carrying up to 13 people—are already in testing. I think it's realistic to expect fully electric domestic flights within 10 to 15 years, especially in countries like Denmark" (Appendix 14, p. 52).

Influence on decision-makers is a topic, which also came to the minds of interviewees when thinking about possible structural changes of aviation. As the case of environmental aviation tax implementation in Denmark showed, private companies, e.g. airlines can express their disagreement by exiting a market leading to harm of a local economy. "Governments and the EU might want to change things, but large corporations won't make it easy" (Appendix 12, p. 43). This suggests a different approach to taxation - positive motivation to decrease carbon emissions.

Claus Lassen also mentioned a project he had been working on, which would produce enough sustainable aviation fuel for the Danish domestic market. However, its implementation was not approved by the Danish government:

"A single facility from this project could supply all the fuel needed for domestic flights in Denmark, support military aircraft like the F-35, and nearly cover 2% of Europe's aviation fuel needs. But politicians have been reluctant to support it, preferring to fund things like subsidies for farmers or nuclear energy—investments I personally find less urgent or realistic" (Appendix 14, p. 52).

In general, participants agreed on the fact that aviation will be part of the future. "You can't just tell people to stop traveling internationally. We still need to move; we just need better alternatives" (Appendix 6, p. 16). Aviation does not equal only leisure activities, but also as an economic connector (Appendix 11). Therefore, based on the in-depth interviews and expert interviews, the focus should be placed rather on green aviation and structural changes than limiting this part of nowadays mobility or discouraging people from flying and relying on their personal norms activation.

6.1.4 Consumption patterns

Across the interviews, it seemed as though some participants felt that traveling is their right. Either because they live abroad, or due to lifestyle reasons. One participant, who is an international student in Denmark, travels abroad by plane approximately three times per year to visit her family and another two times for vacation purposes (Appendix 4). "We studied speculative design and read future scenarios, including a dystopian one where flying is only for the wealthy and others have to use alternative transport. That would be horrible. I love exploring different cultures" (Appendix 4, p. 9).

Another participant - an international student in Denmark - who is in a similar situation, flies at least once per month, to visit her family, for work and leisure purposes (Appendix 9). New taxation policies can bring worries to these travelers. "I also worry that higher fees could prevent students from visiting family. Travel isn't always about vacations; many of us travel home. So this policy could have negative effects on well-being and social connection" (Appendix 9, p. 28).

Not only family visits, but also work-related trips or specific lifestyles drive the amount of flights. One participant, whose hobby is so-called extreme day trips, took 32 flights within the last five months (Appendix 10). "I go away as much as I possibly can—sometimes just for the day, other times for a few days. It depends on the destination" (Ibid, p. 30).

Some flights might seem unnecessary, especially short-haul with relatively fast train connections. One participant shared his judgement over: "someone I knew used to fly from Geneva to Lugano—just 45 minutes. That pollutes much more than taking a train" (Appendix 5, p. 12).

The following quotes are examples suggesting how frequent flying is normalized among people, who fly often. "I live and study abroad, so I need to fly now and then" (Appendix 4, p. 7). "Last year, I only flew twice" (Appendix 8, p. 24). "[…] activities, which often require me

to fly" (Appendix 9, p. 27). These practises uncovering air traveling as a routine suggest a low activation of personal norms concerning climate impact of flying. According to VBN theory, activation of personal norms is connected to being aware of consequences of one's own actions and feeling personally responsible (Stern, 1999).

"Ryanair now has a loyalty program—Ryanair Prime. You get extra sales, free seat choices—it's a good deal. I've signed up. This year, I'm planning to travel as much as I can. I'm not concerned about the environmental impact at all. I want to enjoy life and see the places I want to see. No regrets. I'm not going to sit at home worried about harming a flower somewhere" (Appendix 11, p. 39).

As the theme cognitive dissonance revealed, many participants acknowledge the harmful impact of planes on the environment and decide to not take this aspect of their lifestyle into consideration. This shows valuing personal enjoyment and experiences over one's own contribution to climate change. As VBN theory describes this behavior, egoistic values focused on oneself are stronger than nature-focused biospheric values. Consequently, these individuals deny the seriousness of aviation emissions, they do not feel responsible and they do not feel moral pressure to change their behavior to act pro-environmentally.

However, this inner moral obligation can be also influenced by social norms and shared lifestyle with others. "At my workplace, when I tell people how much I travelled last year, nobody questions the CO_2 emissions. The only comment I ever got was: 'Did you bring back a magnet for the fridge?'" (Appendix 11, p. 37)

Several participants expressed how affordable flight tickets help them to be spontaneous, decide on which connection to take. "I said next week or two weeks from now, I want to go to, I don't know, Italy or somewhere. And then I find a cheap ticket and I will go" (Appendix 7, p. 19). From a degrowth perspective, this reveals how economic instruments, such as pricing, triggers a high-carbon consumption. "Last year, I flew to Japan for three days. Why? Because I could. The ticket was cheap" (Appendix 11, p. 38). For instance, some flights with stopovers cost less, which influences the decision to choose the less environmentally friendly option (Debbage & Debbage, 2019). "Some flights with stopovers are cheaper, even though they pollute more. Personally, I hate stopovers—I prefer direct flights even if they cost a bit more" (Appendix 5, p. 12).

"My cheapest return flight was to Italy—£8.50. That's about €10. The whole day trip, including transport and a pizza by Lake Como, cost under £100. That realisation—that I could visit beautiful places in Europe for less than a UK day out—got me hooked. Honestly, there are so many places nicer than the UK" (Appendix 11, p. 38).

The concept of "extreme day trips" is especially worth-mentioning from the perspective of degrowth theory. To maximize their own pleasure some people fly to a destination only for a day. This concept combines time, financial and geographical restraints of conventional vacations (Gifford, 2025).

"I got interested in extreme day trips back in 2023 when I did my first one. It was a way to see more places without using too much annual leave from work. I had always thought about traveling and trying to make the most of a few days off, but doing it just for a day was new to me at the time. Since then, it's become kind of addictive, and I've tried to fit in as many as I can" (Appendix 10, p. 30)).

This is not a new concept, however, with affordable flight tickets, flying to a destination for a day has become an available option for more alternative tourists. "There was a man in the U.S. who paid for unlimited lifetime flights. He used to fly from New York to London just for lunch. These stories have been around for a while—social media is just amplifying them" (Appendix 11, p. 39; Peters, 2025).

To conclude, egoistic values and desire for pleasure often prevent pro-environmental behaviour and moral obligations to limit one's own CO_2 footprint.

6.1.5 Environmentally-conscious and alternative travel options

Environmental concerns are often mentioned and some individuals might feel internal or external pressure to choose environmentally-conscious options when fulfilling the need to travel. While there is not perfect alternative to flying, some participants shared examples of their efforts to mitigate their greenhouse gasses emissions footprint connected to traveling by staying longer in a destination (Appendix 5), carpooling (Appendix 4), driving and electric vehicle (Appendix 4), cycling (Appendix 8) or traveling locally (Appendix 6).

"[…] more people are traveling in alternative ways—adventuring locally, walking, biking, backpacking in their own countries. Nothing radically new, but perhaps a shift in mindset for some" (Appendix 6, p. 17)

These examples demonstrate that there is a growing awareness of air transportation as an unsustainable means of transport, and participants experiment with these alternative ways of traveling, such as a long-distance walking trip for a couple of days (Appendix 5) or cycling from the Czech Republic to Croatia (Appendix 8). Although egoistic norms driven by cheap flight tickets or short traveling time often win over greener means of transportations, some participants showed how their perspective of traveling considers the need for decreasing their own carbon footprint, which is what degrowth advocates for.

As previous chapters mentioned, there is a gap between knowledge and values. Knowledge about factors harming the environment, and how people behave. Traveling by train instead of plane is an option people consider and sometimes choose for short-haul distances due to its comfort.

"Air travel is very affordable and convenient, so people aren't really encouraged to choose other options. But the train infrastructure being developed in Europe is great. If taking a train takes five hours and avoids all the stress of airports, why not choose it?" (Appendix 8, p. 24).

Participants shared also examples of trips, where they avoided flights. However, traveling by car seems to be an alternative, which does not bring a better feeling over choosing a flight. "I drove to Paris [...]. From an environmental perspective, that might actually be worse when you consider emissions for three people in a car, but I'm not sure" (Appendix 11, p. 35). This is an example of a tension in self-evaluation, which sources form incomplete information about emissions we release by our choices.

To conclude, traveling choices are influenced by many aspects including own values or social norms, which encourage people to limit their carbon footprint. However, financial or time-related constraints prevent people from doing what is right, but rather what suits better. Thus, if the degrowth principles will become part of the future, it is necessary to eliminate these constraints. This chapter covered a little mindset shift to alternative ways of traveling, however, participants called for viable alternatives and trustworthy data before they change their flying habits.

6.2 Critical discourse analysis of DR's articles

To explore how the Danish public service broadcaster DR reported about the new aviation tax on departing commercial flights in Denmark, a critical discourse analysis of articles related to this topic was conducted. In total, eleven articles focusing on the subject of the new Danish aviation tax, published between 2023 and 2025 on dr.dk, were analyzed. The purpose was to uncover dominant narratives and framings in DR's communication about the tax and implications for the society. The process involved collecting sentences and paragraphs with sentimental value or narrative structures, which could be later analyzed separately across articles to provide an overall picture of how DR communicated the situation around the new Danish aviation tax.

Phrases or sentences possessing sentimental information were selected either based on individual words with strong sentimental value, such as "super unfair", "unfortunately designed", "it's a shame"; or sentences expressing tension or support were also included in the final data corpus. The goal was to find out, what were the key discourses presented in the articles and how could their readers from the general population be informed about the situation. The whole dataset included 93 items (Appendix 15).

The published articles cover a mix of economic, environmental, and social perspectives. However, the economic question connected with Ryanair's decision to leave Billund and Aalborg airport, possible consequences on tourism, connectivity, and disappointed passengers prevailed in the articles. The negative sentiment was underlined by the loss of fees, retail

revenue, parking, and possibly jobs, which brings the topic closer to the readers, who can relate to employees of Billund Airport.

> *"This harmful aviation tax will further damage Denmark's connectivity, tourism jobs and economy by making Denmark (particularly regional airports) hopelessly uncompetitive compared to competing EU countries like Sweden, Italy, and Hungary who are abolishing their aviation taxes to promote connectivity, traffic, jobs, and economic growth"* (Ryanair, 2025).

The sentiment of Ryanair's press release was negatively targeted against the Danish government. Expressions such as 'short-sighted decision', 'Denmark has bizarrely introduced an aviation tax', or 'harmful aviation tax' (Appendix 15) were present throughout the whole article blaming the governmental policy for causing the uncompetitiveness of many Danish airports, harming the tourism industry and losing the most influential airline in Europe. Such tone invokes a sense of crisis and portrays the Danish government as a villain, who takes illogical decisions and causes harm to their own society and economical well-being. Also, comparing Denmark to other EU countries emphasises damaging national interests and undermining competitiveness.

Moreover, the extra fee was portrayed as a burden to travelers, who need to pay extra for the pensions of Danish inhabitants: "Money from the tax goes to higher senior citizen checks and green fuels for domestic routes" (Jensen, 2023). The connection of two distinct areas of the state's budget, such as innovation and pensions caused disagreement and confusion. "'It is not real, green policy when you choose to finance elderly checks rather than redirecting the whole thing into restructuring the industry', says Samira Nawa, climate spokesperson for the Danish Social Liberal Party" (Jensen, 2023). From the government perspective, this tax is the tool to link environmental responsibility with social solidarity, however, it was criticized by some stakeholders as policy incoherence or greenwashing, instead of a real climate action.

Only a few articles mentioned how will the collected taxes be used or provided the reader with the sustainability perspective or statistics about why flying is considered one of the means of transport responsible for a significant proportion of CO_2 and other greenhouse gasses emitted into the atmosphere. An example of sharing background information about sustainability can be considered data analysis by green think tank Concito: "flight tax will mean a four percent decrease in Danes' air travel. And that will reduce the Danes' climate footprint by 200,000 tons of CO_2" (Jensen, 2023). However, this data seems to be still insufficient and difficult to grasp by the general public, thus not emphasising the urgency of climate policies.

Justice was one of the themes of the analyzed articles, which is also one of the pillars of the degrowth theory. First of all, the government opposed the idea of investing the entire amount into green transition, since money was already allocated to this purpose, therefore "the government chooses to increase the elderly check with the earnings from the airline tax, as it believes it is fair and serves a good purpose" (Nyborg, 2023b).

Another justice point for discussion is that the new aviation tax applies only for commercial, not for private flights. This has raised a lot of concerns because it discriminates against people using public transport and gives a privilege to those flying privately and polluting more.

"It should be the polluter who pays. Unfortunately, that is not the case with this passenger tax. It is super unfair, and I think there are a lot of ordinary Danes who cannot understand that they have to pay a passenger tax, while those who fly the most illegally get away with it with their private planes. It is not fair, says Christina Olumeko." (Svendsen et al., 2024)

6.2.1 Stakeholders' discourse analysis

This subchapter brings examples from the analyzed articles from DR about the topic of the new Danish aviation tax. The purpose of the table below is to introduce identified stakeholders and their role in the general discourse.

The main themes covered in the data corpus are economic impact of the aviation tax and its threat to Billund Airport's employees and their jobs; fairness of distribution of the tax and exception of private jets; legitimacy of the policy, redistribution of the revenue to both environmental initiativeness and pension checks; weak environmental rational arguments; and the focus on solutions for the future mobility.

Stakeholder	Perspective	Role in discourse	Language examples	Overall Tone
Ryanair	Airline affected by tax	Ryanair is highly critical of aviation tax; frames it as "harmful" and anti-competitive.	"Harmful airline tax," "costs the company 30 kroner," "hurts competitiveness"	Strongly negative
Billund Airport Officials	Directly impacted by Ryanair's withdrawal	Concerned about operational and financial challenges, focusing on uncertainty and potential layoffs, expressing frustration at lack of communication from Ryanair	"It poses challenges," "we are missing 1.1 million guests," "costing the airport dearly," "The time after was challenging," "cannot answer whether layoffs will happen," "No contact with Ryanair," "do not know what the plans are"	Negative
Mayor of Billund	Local political figure	Concerned about impact on local economy and connectivity	"Leaves cause for concern"	Negative
Passengers	Consumers of aviation services	Mixed emotions; some express sadness, others frustration or acceptance	"We are very sad," "It's a shame," "trips canceled," "mixed reactions," "Happy to pay," "it's fine to pay for climate"	Mixed

Danish ministers	Policy-maker	Strong supporter of tax for dual purpose: green tech and elderly checks. Defends complexity of taxing private flights	"Really good agreement," "helps boost green development," "fair purpose," "Ticket is not issued for private planes… hard to impose tax"	Positive
Opposition politicians, e.g. Olumenko, Nawa	Critics of the policy	Strong critique of policy fairness (esp. private plane exemption). Funding of elderly checks as a missed opportunity for green focus	"Super unfair," "polluters should pay," "ordinary Danes cannot understand," "Not real green policy," "should restructure the industry instead"	Strongly negative
Aviation industry representatives, e.g. Danish Aviation, DI Transport	Industry representatives	Focused on technological solutions for green transition, strongly opposes use of funds for elderly checks	"What's important is sustainable fuels," "Incomprehensible," "annoys us," "doesn't create green aviation"	Neutral, negative
Sofie Lippert (Transport Spokesperson, SF)	Green-oriented party	Supports climate tax and sees it as aligned with neighboring countries	"ensures good climate tax"	Positive
Concito (Green Think Tank)	Independent climate research body	Sees minor but measurable climate benefits	"4% decrease in air travel," "200,000 tons CO_2 saved"	Neutral
Experts, e.g. Jannick, Christensen	Academic expert, industry commentator	Skeptical of claimed climate impact, emphasize economic consequences focusing on lost revenues and negative financial consequences.	"Will not have any beneficial climate effect," "Major financial consequences," "non-aeronautical revenues lost"	Negative
Bornholm residents	Regional stakeholders	Concerned about negative regional effects of tax	"Unfair for island community," "switch to ferry may increase emissions"	Negative
Jesper Rungholm (DAT Director)	Regional airline	Fears drop in passengers, criticizes tax strongly	"Fee will scare them away"	Negative

Figure 3: DR's articles stakeholder analysis (own-made)

DR's reporting on the new Danish aviation tax is characterized by the focus on economic threat or justice critique and climate concerns play a supporting role. The framing of the new policy is focused rather on economic tension than a climate measure. This suggests that climate policies and degrowth tendencies are not fully accepted, but are challenged by discourses of growth, competitiveness and fairness.

7 Findings

The thematic and critical discourse analysis uncovered several findings about how tourists perceive aviation taxes, which is a topic which can be approached both from the individual perspective of own values and personal norms, and from the need of degrowth to maintain the nature's resources for the next generations.

Firstly, many participants expressed weak activation of personal norms. They acknowledged aviation's contribution to the environment's harm, but prioritized convenience, enjoyment and their own lifestyle. Following the VBN theory, egoistic values, such as time-savings, cheap travel, often led to deprioritization of biospheric and altruistic values. Interviews' analysis highlighted limitations of individual willpower and actions, when sufficient alternatives, such as fast trains or green planes are absent. Interviewees used this argument for justification as the last of viable alternatives to overcome their time constraints or job-related duties.

Also, many participants supported structural changes to the public transportation sector, such as improved speed of trains, which can lead to change of their purchase behavior. Additional alternatives are creation of green aviation fuel and electrification of aviation to reach climate goals.

Regarding the overconsumption, in the form of way too many flights per year or private jet users, as the key pillar of degrowth, was partly criticized. Moreover, some participants showed early signs of shifting towards a greener form of traveling, such as planning trips abroad by train, staying in one destination for a longer time, etc.

Both analyses share some similar findings. For instance, the dominant societal narrative focused on growth neglecting the urgency of environmental protection can be found both in the media coverage as the aviation taxation might harm regions economies, competitiveness and job markets; and interviewees emphasised affordability, job demands or competitiveness of EU nations on the global market as the justification for flying.

Trust in policy transparency was another theme often mentioned in both analyses. Both several individuals and diverse stakeholders in the analyzed discourse expressed scepticism over the tax revenue and how it is used and whether it directly supports environmental goals. Some experts criticized the current Danish aviation tax as "not real green policy" (Appendix 15) due to its redirection of funds to pensions.

Furthermore, the unequal treatment of private jets and commercial flights was criticized. According to the quote "polluter pays", private jets should be taxed equally or more than passengers of commercial flights. This was also one of the criticisms' targets within the new Danish aviation tax. So there is clearly a need for equitable environmental policies for both commercial and private planes.

Both interviewees and DR articles showed how pro-climate arguments behind aviation taxation are not communicated effectively and thus, participants often did not know more than aviation not being beneficial to the environment. Participants often lacked knowledge of aviation emissions and admitted that this lack of knowledge is what prevents them from taking the environment more into consideration when making travel plans. Speaking about the analyzed DR articles, they rarely provided data about the environment and effect of aviation in articles introducing the new aviation tax. This suggests an opportunity for better media framing and public policy communication to cover environmental facts connected with urgency for new policies.

8 Implications

This chapter outlines key implications for aviation taxation as a policy tool within environmental protection efforts and reaching climate goals. Findings from both the media critical discourse analysis and interviews with European tourists reveal tensions between economic interests and environmental initiatives. And these tensions exist not only in how policies are formed, communicated and understood, but also how economic growth is deeply embedded in industries' beliefs and how it challenges systemic transformation.

One of the central implications emerging from this study is the influence of commercial airlines over the implementation of environmental taxation. The case of Ryanair's withdrawal from Billund Airport was repeatedly mentioned in both media discourse and interviews, which shows the significance of this act. This case shows how airlines have the power to express disagreement with new taxation policies and governments must be prepared for potentially harmful consequences of environmental policies, including the loss in tourism and loss in revenue for regions, decreased connectivity and compatibility of regional airports, or decreasing number of jobs within the airport services.

The core theme of the primary data collection mostly highlighted the contradiction between environmental protection and being part of economies depending on expansion, mobility and consumerism. According to degrowth theory, focus on constant growth prevents a change to sustainability. These findings suggest that incremental policy measures, such as a relatively small fee compared to the total price of a flight ticket, is not followed by consumer behavior change, but rather requires further systemic changes, transformation of lifestyle expectations or shifted economic focus.

According to aviation expert Claus Lassen, transformation of the aviation industry does not require only focusing on taxation and transportation alternatives, but electrification of planes is another viable option to get green air travel. Developing electrical planes would keep aviation for use in modern society while decreasing the harmful effects on the environment. This approach is opposite to lowering consumption by focusing on green alternatives of the current solutions. Therefore, governments can focus not only on changing the demand on the aviation market, but also investing into green technology for the current solutions.

The implications concluded from this study emphasize that aviation taxation is only a small piece of a larger environmental protection puzzle. Its effectiveness is influenced by its framing and infrastructure. Governments must be prepared for resistance from powerful stakeholders, while consumers must be informed about transparency of the policy and its urgency.

9 Discussion

This qualitative study was a continuation of research on the topic of aviation and climate goals. It focused on collecting perceptions and public discourses around the topic of aviation taxation. This timely and policy-relevant study focused on the case of the aviation tax imposed in Denmark in 2025 and addresses media discourses and general perceptions of tourists traveling by plane on aviation taxes. This design combining thematic and critical discourse analyses together with value-belief-norm and degrowth theoretical backgrounds provides multi-perspective understanding of public attitudes and stakeholders' positions framing.

Both findings and literature review revealed similar outcomes. Firstly, participants acknowledged the importance of the climate change issue, but showed that awareness does not automatically lead to behavioral change. VBN theory explained people's actions further by warning that costs and convenience are strong counterforces to activation of personal norms. Degrowth principles are also present in the findings, especially in the form of overconsumption critique, systemic change support and techno-optimism and hopes for electric planes among others. Lastly, literature review presented some scholars and their scepticism towards aviation taxation due to their questionable effectiveness, fairness and regressive nature. Some participants expressed similar concerns, for instance by calling for fair taxation of private jets or criticism of funding pensions from the Danish aviation tax.

Some weaknesses of this study involve limited generalizability or single media source in discourse analysis. For instance, this paper is qualitative, focused on understanding perceptions of participants and public discourses around the researched subject. Although this mix of used methods brings insights into aviation, tourism and environmental discussions, the results are not widely generalizable due to the small number of participants, not sufficiently covering tourists from all European countries and their different approaches to flights.

Moreover, for the purpose of the critical discourse analysis, only one media source was selected. The Danish publicly owned broadcaster was selected with the intention to be the most impartial and unbiased one, however, other media in Denmark reported about the newly imposed aviation tax as well. To keep this study focused on the issue itself instead of conducting an extensive research with multiple data sources, only articles from DR were taken into consideration.

When it comes to managerial contributions, this research can serve first of all, to policy-makers in foreign countries planning to incorporate environmental taxes to better understand how aviation industry's stakeholders might react and how media tend to prioritize economic rather

than environmental focus. Secondly, to gain the trust of not only industry representatives but also passengers, a tax scheme should be transparent and preferably directed to primarily environmental projects. Thirdly, taxation should never be imposed in isolation but rather integrated with broader industry-transforming efforts. Last but not least, environmental policies should not be focused only on demand-side and changing personal behaviors, but also and dominantly on the supply-side, such as subsidies for low-carbon alternatives, to naturally change purchase behavior of passengers.

Further research suggestions involve a qualitative follow-up study to assess the generalizability of the interview findings across Europe. The survey can be focused on frequent flyers, their habits and needs regarding mobility and their willingness to pay an environmental tax for the purpose of green technology and fuel development. Based on these results, policy-makers might assess transforming the current aviation tax schemes to be fully directed to environmental projects and be more transparent and credible for both airlines and passengers. This focused funding only to environmental development projects may be a promising step towards a carbon neutral future of mobility thanks to new technological solutions available for the market.

10 Conclusion

This study explored the area of environmental taxation in aviation by analyzing how the recently implemented Danish flight tax is communicated in Danish public service media (DR) and how aviation taxation is generally perceived by tourists, who use air transportation to travel. By combining thematic analysis of in-depth interviews with a critical discourse analysis of articles from DR, this study offers a complex perspective on aviation taxation as both a policy instrument and social issue.

The findings reveal that there is awareness among consumers of aviation about harmful environmental effects of this transportation means, however, tourists often expressed cognitive dissonance between their environmental values and travel behavior. Many participants supported the idea of green taxes, however, they were concerned about increased costs, time, availability and convenience, which are factors leading to deprioritize pro-environmental decisions. value-belief-norm theory explained this phenomenon of cognitive dissonance in environmental questions.

Degrowth theory provided a perspective to examine structural barriers to behavioral change and the economic context of aviation policy. While some participants showed alignment with degrowth values, many resisted the idea of reduced mobility. According to the aviation expert Claus Lassen, rather than reducing mobility, governments should focus on technological inventions and making the whole aviation industry powered by electricity.

Discourse analysis showed how media influence framing of public debate around aviation taxes. DR’s coverage often emphasized economic consequences and stakeholders’ stance,

rather than clear explanations behind imposing environmental policies and why it is necessary. This explains that environmental policies might face disagreement of targeted industries and economic concerns get more space in public debates than climate urgency.

This study was based on qualitative constructivist research. The outcomes offer deep insights into perceptions and discourse, but its scope limits generalizability. Nevertheless, the collected data reveal tensions, contradictions and opportunities in the field of tourism, environmental policies and public discourse.

To conclude, this thesis emphasizes that achieving climate goals in aviation is not only a question of proper policies, but also social acceptance and structural change. Policy-makers must prioritize transparency in communicating environmental taxes, while also investing in sustainable alternatives and technology development.

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