

ONE STOP TAX SHOP ,03
AIRPORT TAXES
TAC APRIL 2024 - MARCH 2025

INSTRUCTIONS FOR DRAWING UP THE DECLARATION FOR THE
“CIVIL AVIATION” RATE OF :
- *TAX ON AIR PASSENGER TRANSPORT (ARTICLE L. 422-13 CIBS)*
- *TAX ON AIR CARGO TRANSPORT (ARTICLE L. 422-41 CIBS)*

The civil aviation tax, governed up to 31 December 2021 by Article 302 *bis* K of the general tax code (CGI), has from 1 January 2022 been included in the Goods and Services Tax Code (CIBS) introduced by way of ordinance no. 2021-1843 of 22 December 2021. Within the framework of this new codification, two major taxes have been organised:

- the tax on air passenger transport, under Articles L.422-13 to L.422-40: single tax with the same “passenger” rates as the civil aviation tax;
- the tax on air cargo transport, under Articles L.422-41 to L.422-48: single tax with the same “freight and mail” rates as the civil aviation tax;

These two taxes include the elements of the tax base, rates, scope of the civil aviation tax; the provisions of Article 302 *bis* K of the CGI regarding the declaration and payment obligations continue to be applied while the regulatory part of the CIBS, containing them, will not be published.

The present notice presents the items regarding the “Civil aviation” rate of the two taxes arising from the new codification.

I. SCOPE, TAXABLE EVENT AND PAYMENT OF TAXES

A - Taxable and liable persons:

The tax on air passenger transport - “civil aviation” rate - and the tax on air cargo transport “civil aviation” rate -shall be due by all public air transport companies, regardless of their nationality and their legal status. An air transport company is understood as any company that undertakes an activity intended for paid air transport from a point of origin to a destination, different from the point of departure, of passengers, freight or mail.

In the case of a flight operated under franchise, chartered flight, code sharing flight, in the case of a capacity reservation arrangement, joint service or service carried out by a leased aircraft, the person liable for both taxes (the person effectively responsible for the declarative and contributory obligations) is the public air carrier, the flight number of which is used for air traffic control purposes: it is the actual carrier that physically operates the flight.

B - Taxable operations:

The tax is required for each commercial, regular or non-regular flight. Charter flights, taxi-flights or business flights are commercial flights which give rise to the collection of the tax.

The following are not considered public air transport flights:

- emergency health evacuations local flights not involving transport between different aerodromes (first flight, for example);
- flights taken for the purpose of aerial operations (agricultural treatments, transport of loads to construction sites, aerial photography, advertising);
- the flights undertaken by a physical or moral person for the purposes of leisure aviation or on their own behalf.

C - Territoriality:

The taxes on air passenger transport and tax on air cargo transport - “civil aviation” rate - are due depending on the taxable operations undertaken departing the aerodromes concerned situated in France; for the application of these taxes, France is understood as the metropolitan territory (mainland France and Corsica), the overseas departments (Guadeloupe, Guyana, Martinique, Mayotte, La Réunion) and the French overseas communities of Saint-Barthélemy and Saint-Martin.

By express derogation, the operations carried out under Swiss traffic law departing Basel-Mulhouse airport shall be exempt from the air passenger transport tax.

The flights departing other French overseas communities (Saint-Pierre and Miquelon, New Caledonia, French Polynesia, Wallis and Futuna, The Southern Territories and French Antarctica) are out of the scope of these two taxes.

- Taxable event and requirement to pay the taxes on air passenger transport and air cargo transport:

The requirement to pay both taxes occurs when its taxable event has occurred, defined by the embarkment of passengers, freight and mail, regardless of the date of the sale of the ticket or of its payment by the air carrier’s customer.

II. TAX BASE OF THE TAX ON AIR PASSENGER TRANSPORT AND TAX ON AIR CARGO TRANSPORT

A- for the “civil aviation” rate of the tax on air passenger transport: number of embarked passengers

Subject to exclusions and exemptions, the tax is based on the number of embarked passengers regardless of the economic and commercial conditions agreed by the carrier, whether or not the ticket has been issued. Those persons travelling at a reduced price or free of charge as granted by the carrier, are considered as taxable passengers.

1) Exclusions:

The following are not included in the tax base:

people whose presence on board is directly linked to the flight, namely crew members on the flight, security agents or police and those accompanying freight; - children under the age of 2;
direct transit passengers, making a quick stopover at an airport and departing on the same aircraft with a departure number identical to the flight number of the aircraft on which they arrived;
passengers, resuming their flight after a forced landing for technical reasons, unfavourable weather conditions or any other case of force majeure.

2) Exemption for passengers in transit:

Passengers in transit are exempt from the “civil aviation” rate if they comply with the following three conditions:

The arrival has occurred by air at the airport considered or at one of the aerodromes belonging to the same airport system serving the same city or conurbation;

The difference between the times programmed for arrival and departure does not exceed 24 hours;

The aerodrome of the final destination is different from that of the initial flight and is not part of the same airport system.

The grouping including the aerodromes of Paris-Le Bourget, Paris-Orly and Paris-Charles de Gaulle is an airport system.

B - for the “civil aviation” rate of the tax on transport of air cargo: weight of freight and mail:

The weight of freight and mail shall be expressed in tonnes, excluding the elements required for loading (e.g. forklifts, containers, specific conditioning elements for cold storage...).

Exclusions applying to direct transit flights and cases of force majeure shall apply to freight and mail.

III. “CIVIL AVIATION” RATES OF BOTH TAXES

The rates differ depending on the tax (on the one hand, passengers; on the other hand, freight and mail). These rates are revised every year in a proportion equal to the provisional growth rate of the consumer price index, with the exception of tobacco, included in the documents annexed to the finance law of the year to which they apply.

A - “Civil aviation” rates of the tax on air passenger transport:

The rate varies according to the passenger's final destination:

a reduced rate: when the final destination is situated in France(*), in another member State of the European Union (EU) (**), in another State in the European Economic Area (EEA) (***), or in a State situated less than 1,000 km from France (****):

(*) France: metropolitan territory, overseas departments and overseas communities of Saint-Barthélemy and Saint-Martin;

(**) Other EU States: Germany, Austria, Belgium, Bulgaria, Cyprus, Croatia, Denmark, Spain, Estonia, Finland, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, The Netherlands, Poland, Portugal, Czech Republic, Romania, Slovakia, Slovenia, Sweden;

(***) Other states under the EEA agreement: Iceland, Liechtenstein, Norway.

(****) State situated less than 1,000 km from France: Andorra, Swiss Confederation, Monaco, United Kingdom, San Marino

a normal rate: when the final destination is situated in States other than those mentioned above.

Final destination shall be considered the point of landing where the passenger is not in transit.

For flights from 1 April 2024 to 31 March 2025 inclusive, the rates will be as follows:

passengers having embarked at the destination:		Rate per passenger
from France, from another member state of the European Union, from a State part of the European Economic Area, or from a State situated less than 1,000 km from France:	Passengers not in transit	€ 5,05
	Passengers in transit	€ 0
All other States or territories:	Passengers not in transit	€ 9,09
	Passengers in transit	€ 0

B- “civil aviation” rate of the tax on air cargo transport:

The “civil aviation” rate of the tax applicable to a tonne of freight or mail is single regardless of its destination: for flights from 1 April 2024 to 31 March 2025 inclusive: €1.50

IV. DECLARATIVE AND CONTRIBUTORY OBLIGATIONS

(2 and 3 of paragraph II of Article 302 bis K of the CGI)

A - Drawing up and transmission of declarations:

Companies subject to and liable for the revenues resulting from “Civil Aviation” rates of the tax on air passenger transport and tax on air cargo transport shall declare, at the latest on the last day of the month following the month or the quarter for which the declaration is drawn up, the items required for the settlement of the tax: the number of taxable passengers according to the final destination zones, the number of tonnes of freight and mail and the number of exempted passengers in transit.

NB: Provisionally, the civil aviation tax declarations according to the online form on the tax portal of the DGAC shall be used.

The air transport companies that during the preceding year have declared a tax amount equal to or less than €12,000 shall be admitted to submit quarterly declarations from the first civil quarter of the following year. When the amount of €12,000 is exceeded, those liable shall declare the aforementioned operations on a monthly basis

From 1 April 2020, the declarations shall obligatorily be done online, by way of a tele-declaration, on the portal Espace Taxes Aéronautiques at the following address:

<https://taxes-aeronautiques.sigp.aviation-civile.gouv.fr/>

When no taxable operation has occurred throughout a given month (no passenger, freight and mail transport from the aerodromes affected by the tax), declarations shall nevertheless be transmitted with the word “NIL” written on them.

The calculations shall be rounded to the nearest euro. If the application of the tax rate reaches an amount the decimal of which is equal to 0.5, the sum shall be rounded to the higher unit. When the amount of freight and mail, expressed in tonnes, is drawn up to an amount with decimals, it shall be declared rounded to the lower tonne.

B - Payment of taxes

The payment of both taxes shall be made by electronic means (direct debit):

For any matter related to the online declaration or the payment of the tax, you should contact:

GFU des taxes aéroportuaires, 1 rue Vincent Auriol, 13617 Aix-en-Provence cedex 1, France. Telephone: + 33 (0)4 42 33 11 12

V. CONTROL OF DECLARATIONS

(Paragraph IV of Article 302 bis K of CGI)

The declaration for revenue from the "Civil Aviation" rate of tax on air passenger transport and tax on air cargo transport - is controlled by the services of the General Directorate of Civil Aviation, which implements the common law procedures provided for by the Book of Tax Procedures (art. L.55 and L.57 et seq.), without prejudice to and subject to the special provisions provided for in article L.67 A of the Book of Tax Procedures (ex officio taxation).

The right of repossession by the DGAC services, both with regard to the control of declaration defaulters and the control of insufficient declarations or payment, shall be exercised in the same conditions as those set out in Article L.176 of the book of tax procedures.

In the absence of a timely declaration, an ex-officio taxation is carried out (Article L.67 A of the LPF), established on the basis of the carrying capacities of the types of aircraft used for all the flights of the month as they are known by the administration.

In the case of absence, delay or insufficiency of declarations or payment, duties will be subject to the interest on arrears set out in article 1727 of the general tax code and, if need be, increases set out in Articles 1728 to 1731 of the general tax code.

You must keep a copy of this declaration and related supporting documents (flight vouchers, computer files and, generally all physical or non-tangible documents to be able to justify the number of passengers transported and their destination, and the weight of freight/mail transported) at least during the period of control by the DGAC services, which expires at the end of the third year following that for which the taxes are payable.