(cerfa)

ONE STOP TAX SHOP
AIRPORT TAXES
TS 1 April 2024

> INSTRUCTIONS FOR DRAWING UP
> THE "SOLIDARITY RATE" DECLARATION FOR THE
> TAX ON AIR PASSENGER TRANSPORT (Article
> L.422-20 CIDS)

The same declaration servesfor the settlement of "civil aviation " and "solidarity" rates ofthe air passenger transport tax and the "civil aviation " rate ofthe air cargo transport tax

Until 31 December 2021, the solidarity tax on air tickets was codified under Article 302 bis K(VI) of the general tax code (CGI). From 1 January 2022, this tax becomes the solidarity tax of the single tax on air passenger transport, created and governed by Articles L.422-13 et seq. of the goods and services tax code (CIBS) established by way of ordinance no. 2021-1843 of 22 December 2021.

The revenues from the solidarity rate of the tax on air passenger transport are transferred first to the FSD, up to a ceiling ofM€210 and then to the French Transport Financing Infrastructure Agency (AFITF) up to a second ceiling of M € 252.

I. SCOPE, BASE, TAXABLE EVENT AND REQUIREMENT OF PAYMENT OF THE AIR PASSENGER-TRANSPORT TAX - SOLIDARITY RATE.

Like the tax on air passenger transport - "civil aviation" rate - solidarity rate - it shall be due by all public air transport companies, regardless of their nationality and their legal status and under the same conditions as for the establishment of the "civil aviation" rate.

It is levied on the same public air transport operations as those subject to the "Civil Aviation" rate of the tax on air passenger transport. However, the solidarity rate does not apply to passengers embarking departing the French overseas communities of SaintBarthélemy and Saint-Martin.

Neither does it apply to commercial flights operated under Swiss traffic rights departing the Basel-Mulhouse airport.

Its base is defined solely by the number of passengers that have embarked, under the same exclusions as those set out for the establishment of the "civil aviation" rate of the air passenger transport tax; this rate does no apply to the freight or mail subject to the tax on air cargo transport.

Connecting passengers are exempt, underthe same conditions and criteria as those applicable for the "civil aviation" rate of the tax on air passenger transport.

As for the latter, the tax on air passenger transport - solidarity rate - is payable when the taxable event defined by the actual embarkment occurs.

II. SOLIDARITY RATE AMOUNTS

The solidarity rate amounts of the tax on air passenger transport depend on the one hand on the final destination of the passenger and on the other on the transport conditions in which the passenger embarked.

A. Final destination of the passenger

Final destination shall be considered the point of landing where the passenger is not in transit.
The solidarity rate amounts of the tax vary depending on whether the final destination of the passenger is in one or the other of the two groups referred to below:

- 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 another State whose capital's main airport is situated less than 1000 km from the Paris-Charles de Gaulle airport (****)•

   (*) France: metropolitan territory (mainland and Corsica) as well as the overseas departments.
   (**) 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.
   (****) other States situated less than 1,000 km away: Andorra, Swiss Confederation, Monaco, United Kingdom, San Marino.
- a normal rate: when the final destination is situated in States or territories other than those mentioned above..

B. Economic and commercial transport conditions:

The tax rate is modulated according to the passenger's transport conditions.

a) Increased rate.

The solidarity tax rate on air passenger transport is increased "when the passenger can benefit from services at no extra cost which would not be available to all passengers free of charge".

The application of this increased rate shall be assessed in relation to cabin or seat comfort when different services are offered to passengers on the same commercial flight. This premium rate applies to flights in "First" "Business" class or any equivalent designation recognised by the industry, as opposed to the basic class (economy class regardless of its name).

2) Cases of upgrades:

-       where the passenger's upgrade is the result of a,decision by the carrier at the time of embarkment, the tax shall remain payable at the solidarity rate of the transport class initially agreed between the carrier and the passenger;

-       where the passenger's upgrade is the result of the passenger exercising the paying option acquired at the time of purchase of the ticket (in accordance with the conditions for exercising this option) or resulting from a commercial policy between the carrier and this passenger (customer loyalty, in particular) the amount of the tax, in respect of the solidarity rate, is that corresponding to the actual class on board which the passenger travels.

3) Rates and correspondence

In the case of connecting flights, whether or not the successive flights are operated by the same airline, the applicable solidarity rate is the increased rate if at least one of the legs between the first point of embarkment where the passenger is not connecting and the final destination is operated in such a way that, on this leg "the passenger can benefit, without extra charge, from on-board services to which all passengers would not have access free of charge".

C- Rate amounts

The amounts of the solidarity rates of the tax on air passenger transport are the following:

Final destination of the passenger	Passenger's transport conditions	Applicable rate
Metropolitan France, DOM, other member state of the European Union, other State in the European Economic Area, or another State situated less than 1 000 km from France:	"First" or "Business" class or equivalent name	€20.27
	Other classes	€2.63
Other destinations:	"First" or "Business" class or equivalent name	€63.07
	Other classes	€7.51

III. DECLARATIVE AND CONTRIBUTORY OBLIGATIONS

The declarative and contributpry obligations correspond to those applicable to revenues resulting from the "civil aviation"rate of the tax on air passenger transport. These obligations are described in Article 302 bis K of CGI, which applies until the regulatory part of the CIBS is published This same form that serves for the settlement of "civil aviation" and "solidarity" rates of the air passenger transport tax and the "civil aviation" rate of the air cargo transport tax, shall serve for the purposes of settling the solidarity rate.

NB: provisionally, the civil aviation tax declarations - solidarity rate on air tickets according to the online form on the tax portal of the DGAC shall be used.

The declaration shall be made electronically (tele-declaration) on the tax portal of the DGAC at the following address:

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

The payment shall be made electronically (direct debit) to the public accountant of the attached budget "Air traffic control and operations".

The control of the solidarity rate of the air passenger transport tax, by the services of the DGAC, in particular as regards the absence of the subscription of the declarations, is subject to the same rules and procedures as applicable to the "civil aviation" rate of this tax. Failure to submit declarations gives rise, on the one hand, to taxation ex-officio established in accordance with Article L.67 A of the book of tax procedures, on the basis of the carrying capacity of the aircraft, according to the same rules as those provided for the "civil aviation" rate of this tax and, on the other hand, to the application of penalties of the same nature as those applicable to this tax.