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FISCAL ONE-STOP OFFICE
FOR AIRPORT TAXES
TAX ON AIR TRANSPORT NOISE POLLUTION - APRIL 2021

INSTRUCTIONS ON DRAFTING THE TAX DECLARATION ON AIR TRANSPORT NOISE POLLUTION

Article 19 of the amended Finance Act for 2003 (no 2003-1312 of 30 December 2003) establishes, as of 1 January 2005 a tax called the "**Tax on Air Transport Noise Pollution**" (TNSA). This clause is registered in Article 1609 quatervicies A of the French General Tax Code (French GTC).

The TNSA is collected to benefit private or public aerodrome operators for which the annual number of takeoffs per aircraft - whose maximum take off weight is greater than or equal to 20 tons - exceeds 20,000 over one of the previous five calendar years (groups 1, 2 and 3).
The tax proceeds are used to provide financial assistance in the vicinity of the aerodrome concerned - as stipulated in Articles L.571-14 to L.571-16 of the French Environmental Code - and as the case maybe, within a limit of half of the annual tax proceed, to the reimbursement of loan annuities to public entities for the financing of works aimed at reducing noise pollution, and to the reimbursement of the amounts advanced granted for the financing of the works aimed at reducing noise pollution.

Since 1 January 2011, this tax is equally collected for the benefit of public or private aerodrome operators for which the annual number of aircraft movements - whose maximum taking off weight greater than or equal to two tons - has exceeded fifty thousand over one of the five previous calendar years, if the Noise Exposure Plan (PEB) and Noise Pollution Map (PGS) of that aerodrome have common features with the PEB and PGS of an aerodrome that has the characteristics defined in the preceding paragraph.

I. SCOPE, CHARGES AND PAYMENT OF THE TAX

(Paragraph II of Article 1609 quatervicies A of the French GTC)

A – Taxable organisations:

The TNSA is payable by any operator of one or more aircrafts regardless of nationality or legal form and regardless of the nature of the legal relation between that person and the aircraft used. In the case whereby the operator is not known, the owner is then liable to tax.

B – Taxable operations:

The take-off of aircrafts with a maximum take-off load of at least two tons is taxable.

The following are not liable to tax:
- aircrafts with a maximum take off weight of less than two tons;
- state-owned aircrafts or those used for civilian rescue or fire fighting.

C - tax charges and liability:

Payment becomes due when the charge arises, which is determined by aircraft take-off and departure from affected aerodromes.

D – Aerodromes subject to the TNSA from 1 April 2021:

Aerodromes meeting the eligibility criteria mentioned above include those where take-off is taxed upon departure. They fall within the jurisdiction of the Airport Nuisance Control Authority (ACNUSA) provided for and governed by the provisions of Articles L 6361-1 *et seq.* of the French Transport Code.

II. TAX BASE

(Paragraph III of Article 1609 quatervicies A of the French GTC)

The TNSA is based on the decimal logarithm of the MTOW of aircraft, expressed in metric tons.

This value is regulated by applying a coefficient that takes into account two criteria categories:
- the take-off time (local runway time instead of the scheduled time), in three periods:
  Day schedule: 06:00 to 18:00
  Evening schedule: 18:01 to 22:00
  Night schedule: 22:01 to 05:59

the noise profile of the equipment.

The combination of these criteria determines the coefficient of the variation actually applicable:

Aircraft's acoustic group	Coefficient modulation		
	6:00 - 18:00	18:00 – 22:00	22:00 – 6:00
1	12	36	120
2	12	36	120
3	6	18	50
4	2	6	12
5a	1	3	6
5b	0.5	1.5	5

III. RATES

(Paragraph IV of Article 1609 quatervicies A of the French GTC)

The tax rate applicable to each aerodrome is between the lower and upper values of the category to which it belongs. Since 1 January 2020, 3 tax rate categories have been determined as following:
- 1st category: from €20 to €40
  Specifically designated aerodromes : Nantes-Atlantique, Paris-Charles-de-Gaulle, Paris-Orly and Paris-le Bourget.
- 2nd category: from €10 to €20
  Specifically designated aerodrome : Toulouse-Blagnac.
- 3rd category: from €0 to €10
  Any aerodrome exceeding the eligibility threshold provided for in I of Article 1609 quatervicies A of the French GTC and not falling within categories 1 and 2.

The decree of 15 May 2020 (JORF of 17), modified by the decree of 18 January 2021 (JORF of 30), sets the tax rate (now codified in articles 158, 159 and 159 bis of Annex IV of the French GTC) and lists the aerodromes affected:

AERODROMES BY RATE CATEGORIES	RATES FROM 1 APRIL 2021
1ST CATEGORY	
Nantes-Atlantique	€ 30,00
Paris-Charles de Gaulle	€ 27,00
Paris-Le Bourget	€ 40,00
Paris-Orly	€ 33,00
2ND CATEGORY	
Toulouse-Blagnac	€ 20,00
3RD CATEGORY	
Beauvais-Tillé	€ 4,50
Bordeaux-Mérignac	€ 5,00
Lille-Lesquin	€ 1,00
Lyon-Saint Exupéry	€ 0,00
Marseille-Provence	€ 6,00
Nice-Côte d'Azur	€ 0,50

IV. REPORTING REQUIREMENTS

(Paragraph V of article 1609 quatervicies A of the French GTC)

Tax payers must declare, in respect of each calendar month or quarter and by filling in forms following the template established by the Civil Aviation Administration, all useful tax base items to determine the tax due, at the latest on the last day of the second month following the month or quarter concerned.

From 1st January 2020, declarations are made online on the Espace Taxes Aéronautiques portal at the following address:

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

At the same time, tax payment is sent by bank transfer. Thus, electronic payment (bank direct debit) is from 1st April 2021 mandatory.

A – Data to be declared:

The tax base items include:

- the maximum take off weight per type of aircraft (MTOW = MMD in French), the one stated by decree by the minister responsible for transport,
- the acoustic group,
- the number of departures divided according to their frequency: daytime schedule, evening schedule and night schedule,

by grouping together the aircrafts presenting the same characteristics (identical MTOW and acoustic group).

We inform you that those liable to tax must keep and submit to the administration, upon request, and using the template below, each flight breakdown:

A	B	C	D	E	R
Date	***Heure de décollage* (*time of takeoff*)**	***N° de vol* (*flight number*)**	***N° d'immatriculation* (*registration number*)**	**MMD (*MTOW*)**	**GA (*acoustic group*)**

Declarations are submitted quarterly if during a calendar quarter the tax due is less than €1000. If, in all months of a quarter, the tax amount is greater than €1000, the declaration is drawn up monthly.

When no transaction is carried out during a given month or quarter, the monthly or quarterly declaration, marked "**NIL**" must be prepared and submitted to the administration.

B - Calculation of the tax:

Tax is calculated for each aerodrome visited.

TAX DUE = decimal logarithm (log) of the MTOW (= MMD) x coefficient of variation (CV) x aerodrome rate

For each aerodrome concerned, calculating the Tax on Air Transport Noise Pollution is made as follows:

- **1st step**: log (MTOW).
- **2nd step**: apply the coefficient of variation according to the two criteria (take-off time and aircraft noise category) by dividing the take-offs made according to these criteria.
- **3rd step**: apply the applicable fare for each aerodrome used.

RULES FOR ROUNDING: When completing the declarations by hand, the following calculation and rounding rules must be used:

The MTOW: rounded to the nearest ton.
The log (MTOW): with a precision of 2 decimals
The log (MTOW) x QTY DAY x CM x rate : rounded to the nearest Euro
The log (MTOW) x QTY EVENING x CM x rate : rounded to the nearest Euro
The log (MTOW) x QTY NIGHT x CM x rate : rounded to the nearest Euro

NB: The online declaration allows for an automatic calculation of the tax base and amount.

V. Payment of the tax on airport transport noise pollution

(Paragraph V of article 1609 quatervicies A of the French GTC)

Payment must be sent by bank transfer only, in euros and payable to the accountant whose bank details are mentioned on page 3 of the declaration form.

Should you have any queries regarding the filling out of the declaration, how to declare online or the payment of the tax, please contact the fiscal one-stop office for the airport taxes :

GFU 1 rue Vincent Auriol, 13617 Aix-en-Provence Cedex 1 - France
Telephone: + 33 4 42 33 11 12

VI. Monitoring of declarations

(Paragraphs VI and VII of Article 1609 quatervicies A of the French GTC)

The tax on airport noise pollution is collected and controlled as per the same rules, conditions, guarantees and penalties as those of the Civil Aviation Tax, as described in Article 302 Bis K of the French GTC. The Directorate General for Civil Aviation implements the same rules and control procedures as those of the civil aviation tax.

In the absence of a timely declaration, the tax due is determined on the basis of the proceeds between the MTOW of the aircraft, possibly selected for its highest value when the same model of aircraft gives rise to several MTOWs, and the number of takeoffs known to the Administration for the month or quarter in question. In case of absence of declaration, late or incomplete declaration or payment, penalties will be applied as stated in Articles 1727 to 1729 A and 1731 of the French GTC.

Please note that you must keep copies of your declarations and all supporting evidence and in a general manner, any kind of file (electronic, paper or computer files) that will justify the assessment of the tax. You must keep all these files at least during the Administration's recovery period, i.e. three years from beginning to end (three years following the month or quarter for which the tax is due).