

**ONE STOP TAX SHOP  
FOR AIRPORT TAXES  
CORSICA SURCHARGE – 1<sup>st</sup> JANUARY 2026**

**INSTRUCTIONS FOR DRAWING UP OF THE DECLARATION FOR  
THE ‘CORSICA SURCHARGE’ ON AIR PASSENGER TRANSPORT  
TAX  
(art. L. 422-29 CIBS)**

Since 1st January 2022, the tax on public air transport to and from Corsica has become a surcharge integrated into the air passenger transport tax (TTAP in french) defined in Articles L. 422-13 to L. 422-40 of the Code of Taxation on Goods and Services (CIBS in french).

Until 31 December 2025, the TTAP surcharge known as the ‘Corsica surcharge’, codified in Article L. 422-29 of the CIBS, was collected by the Directorate-General of Public Finances (DGFIP in french). As of 1st January 2026, the ‘Corsica surcharge’ management will be transferred to the Directorate General of Civil Aviation (DGAC in french). It will be recorded and collected by the DGAC's airport tax management service (SGTA) in accordance with Article L. 6431-6 of the Transport Code, as amended by Article 111 of Law No. 2023-1322 of 29 December 2023.

The proceeds from this surcharge are paid to the Corsican regional authority (CdC) in accordance with Article L. 422-40(5) of the CIBS.

**I. SCOPE, BASIS, EVENT GIVING RISE TO THE TAX AND PAYABILITY OF THE ‘CORSICA SURCHARGE’  
ON AIR PASSENGER TRANSPORT TAX**

**A – Taxable persons and taxpayers:**

The tax is payable by all public air transport companies, regardless of their nationality and legal status, on the basis of passengers embarking or disembarking in Corsica on commercial flights.

In the case of a flight operated under franchise, chartered flights, code sharing flights, capacity booking reservation arrangements, joint services or services carried out by a leased aircraft, the person liable for aviation taxes (the person effectively responsible for the declarative and payment obligations) is the public air carrier who operates the aircraft on which boarding takes place.

**B – The taxable operations:**

The tax is required for each commercial flight, regular or non-regular flight. Charter, taxi or business flights are commercial flights that are subject to tax.

The following are not considered public air transport flights:

- emergency medical evacuations, including any round-trip flight for the purposes of an emergency medical service, including the transport of blood, organs or medicines;
- local flights not involving transport between different aerodromes (e.g. maiden flights);
- flights carried out for aerial work purposes (agricultural treatments, transport of loads on construction sites, aerial photography, advertising);
- flights carried out by a physical or legal person for tourism aviation purposes or on their own behalf.

**C – Territoriality:**

The tax is payable for each passenger embarking or disembarking on Corsican territory.

**D – Chargeable event and chargeability:**

The surcharge becomes chargeable when the chargeable event occurs, defined as the actual boarding or disembarkation of passengers, regardless of the date of sale or payment of the ticket by the customer of the public air carrier.

## **II. BASIS FOR THE AIR PASSENGER TRANSPORT TAX – ‘CORSICA SURCHARGE’**

Its basis is defined solely by the number of passengers boarding or disembarking on the Corsican territory, with the same exclusions from the scope of application as those provided for the establishment of the TTAP.

## **III. AIR PASSENGER TRANSPORT TAX AMOUNTS – ‘CORSICA SURCHARGE’**

These amounts are set by the Corsican Assembly within the limit of €4.57 per passenger embarking or disembarking in Corsica (L. 422-29 of the CIBS). The amounts of this surcharge may be adjusted by the Corsican Assembly according to the distance travelled. With effect from 1 January 2025, the Corsican regional authority has set this amount at €4.57 per passenger embarking or disembarking in Corsica.

## **IV. REPORTING AND CONTRIBUTION OBLIGATIONS**

(Articles D. 422-19 and A. 422-20 of the CIBS)

### **A – Preparation and submission of declarations:**

The reporting and contribution obligations correspond to those applicable to the ‘civil aviation’ rate of the air passenger transport tax. These obligations are described and codified in Articles D. 422-19 and A. 422-20 of the CIBS.

Until 31 December 2025 included companies subject to and liable for the ‘Corsica surcharge’ on the TTAP must declare and pay the tax they owe at the same time as VAT to the corporate tax department to which they report for the latter tax.

From 1 January 2026, (date of the triggering event, namely the embarkation or disembarkation of the passenger), companies subject to and liable for the air passenger transport tax and the ‘Corsican surcharge’ must declare the information necessary for the settlement of the tax, namely the number of passengers who embark and disembark at an airport located in Corsica during the month or calendar quarter.

As the ‘Corsica surcharge’ is linked to the TTAP, it is declared at the same time as the latter. Therefore, the elements necessary for the settlement of the tax must be submitted no later than the 25th day of the month following the month or quarter for which the declaration is made, with the exception of December, where the filing deadline is set for the 24th of that month, by electronic filing with the aeronautical tax management service, simultaneously with the electronic filing of the other TTAP tariffs.

When no taxable events has occurred throughout a given month (no passenger transport), declarations must nevertheless be submitted, marked ‘NEANT’ in french (nil).

Calculations are rounded to the nearest euro. If applying the tax rate results in an amount with a decimal equal to 0.5, the sum is rounded up to the next whole number.

The declaration is made electronically (online declaration) on the DGAC tax portal at the following address:

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

### **B – Payment of the ‘Corsica surcharge’ on air passenger transport tax:**

From 1st January 2026 (effective date), payment shall be made by bank transfer or direct debit to the public accountant of the ‘Air Traffic Control and Operations’ supplementary budget, as for the ‘civil aviation’ TTAP tariff.

For any questions regarding payment of the tax, please contact the secondary accounting agency: [acs-aix@aviation-civile.gouv.fr](mailto:acs-aix@aviation-civile.gouv.fr)

For any questions regarding online tax returns, please contact: [sgta-compagnies-bf@aviation-civile.gouv.fr](mailto:sgta-compagnies-bf@aviation-civile.gouv.fr)

GFU des taxes aéroportuaires, 1 rue Vincent Auriol, 13617 Aix-en-Provence cedex 1, France.

Telephone: +33 (0)4 42 33 11 12

## **V. DECLARATION CONTROL**

From 1st January 2026, the TTAP ‘Corsica surcharge’ will be controlled by the DGAC (French Civil Aviation Authority) services, particularly with regard to failure to submit declarations. This control is subject to the same rules and procedures as those applicable to the ‘civil aviation’ rate of this tax.

Failure to submit declarations will result, on the one hand, taxation by assessment in accordance with Article L. 67 A of the Tax Procedures Code, based on the aircraft's carrying capacity in accordance with the same rules as those applicable to the 'civil aviation' rate of this tax, and, on the other hand, the application of penalties of the same nature as those applicable to this tax.