

**SINGLE TAX OFFICE  
FOR AIRPORT TAXES  
OVERSEAS SURCHARGE - 1 JANUARY 2026**

**INSTRUCTION FOR DRAWING UP THE 'OVERSEAS SURCHARGE'  
DECLARATION ON AIR PASSENGER TRANSPORT TAX  
(Art. L. 422-30 CIBS in french)**

Since 1st January 2022, the tax on public air transport of passengers (TTAP in french) from Guadeloupe, French Guiana, Martinique, Mayotte or Réunion will be subject to a surcharge, known as the 'overseas surcharge', which will be included in the said tax.

Until 31 December 2025, this TTAP (in french) surcharge, codified in Article L. 422-30 of the Code of Taxation on Goods and Services (CIBS in french), was collected by the Directorate-General of Customs and Indirect Taxes (DGDDI). As of 1st January 2026, the surcharge on air passenger transport tax from Guadeloupe, French Guiana, Martinique, Mayotte or Réunion is recorded and collected by the Airport Tax Management Service (SGTA in french) of the Directorate General of Civil Aviation (DGAC in french) in accordance with Article L. 6431-6 of the Transport Code, as amended by Article 111 of finance law n°. 2023-1322 of 29 December 2023.

Under the terms of Article L. 422-40 (6) of the CIBS, 70% of the proceeds from the overseas surcharge levied on departures from overseas territories shall be paid to the regional local authority of the territory concerned; and 30% to coastal municipalities designated as classified tourist resorts within the meaning of Article L. 133-13 of the Tourism Code.

**I. SCOPE, BASE, TAXABLE EVENT AND REQUIREMENT OF PAYMENT OF THE AIR PASSENGER TRANSPORT TAX –  
'OVERSEAS SURCHARGE'**

**A – Taxable persons and taxpayers:**

The tax is payable by any public air transport company, regardless of its nationality and legal status, on passengers boarding commercial flights in Guadeloupe, French Guiana, Martinique, Mayotte or Réunion.

In the case of franchise flights, charter flights, code-share flights, capacity booking arrangements, joint services or services provided by leased aircraft, the person liable for aviation taxes (the person actually required to declare and pay the taxes) is the public air carrier operating the aircraft on which boarding takes place.

**B – Taxable operations:**

The taxes are required for each commercial flight. Charter, taxi or business flights are commercial flights that are subject to tax.

The following are not considered public air transport flights:

- emergency health evacuations, including any round trip flight for the purposes of an emergency medical service, including the transport of blood, organs or medicines;
- local flights that not involving transport between different aerodromes (first flight for example);
- flights taken for the purpose of aerial operation (agricultural treatments, transport of loads on construction sites, aerial photography, advertising);
- flights carried out by a natural or legal person for the purposes of leisure aviation or on their own behalf.

**C – Territoriality:**

The tax is payable for each passenger embarking from Guadeloupe, French Guiana, Martinique, Mayotte or Réunion.

**D – Chargeable event and chargeability:**

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

## **II. BASE FOR THE TAX ON PASSENGER AIR TRANSPORT – ‘OVERSEAS SURCHARGE’**

Its base is defined solely by the number of passengers boarding, subject to the same exclusions as those provided for the establishment of the tax on passenger air transport.

## **III. AIR PASSENGER TRANSPORT TAX RATES – ‘OVERSEAS SURCHARGE’**

The various rates of this surcharge are set by deliberation of the Regional Council of Guadeloupe, the Territorial Collectivity of French Guiana, the Assembly of Martinique, the Departmental Council of Mayotte and the Regional Council of Réunion. These rates are capped at €4.57 per passenger. However, the assemblies of the authorities listed below may, by deliberation, adjust the rates according to the distance travelled by air transport.

As of 1st January 2026, subject to any changes in rates made by the relevant local authorities, the rates are as follows:

Guadeloupe	4,57 € per passenger - €0 for commercial flights within the department, particularly between the islands of the Guadeloupe archipelago; - €0 for flights to Caribbean countries*
French Guiana (Guyane in french)	4,57 € per passenger - €0 for flights within a radius of 250 kilometers
Martinique	4,50 € per passenger - €0 for domestic flights within Martinique and flights to Caribbean countries*
Mayotte	4,5 € per passenger - (no adjustment based on flight distance or destination))
La Réunion	4,57 € per passenger - (no adjustment based on flight distance or destination))

\* The term ‘Caribbean countries’ refers to the states and territories located within a 2,500 kilometers radius (great circle distance) of Guadeloupe or Martinique and included in the following groups : the Greater Antilles (Cuba, Haiti, Jamaica, the Dominican Republic and Puerto Rico) and the Lesser Antilles (the Windward Islands or the southern part of the Antilles arc and the Leeward Islands or the northern part of the Lesser Antilles arc).

## **IV. OBLIGATIONS TO DECLARE AND PAY** **(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 tax on passenger air transport. Since 1st January 2025, these obligations are described and codified in Articles D. 422-19 and A. 422-20 of the CIBS.

Companies subject to and liable for this increase must declare the elements necessary for the liquidation of the tax, namely the number of taxable passengers for each overseas territory.

As of 1st January 2026 (date of the triggering event, i.e. passenger boarding), this information must be submitted no later than the 25<sup>th</sup> day of the month following the month or quarter of the flight for which the declaration is made, with the exception of December, where the filing deadline is set for the 24<sup>th</sup> of that month, by electronic declaration to the aeronautical tax management service, at the same time as the electronic declaration of other TTAP rates.

When no taxable transactions have taken place during a given month or quarter (no passenger boarding), declarations must nevertheless be submitted, marked ‘NIL’ (NÉANT in french).

Amounts of calculations are rounded to the nearest euro. In case of an amount with a decimal equal to 0.5, the sum is rounded up to the nearest whole number.

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

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

Please note : until 31 December 2025 inclusive (date of the triggering event, i.e. the passengers boarding), these items must be declared no later than the 10th day of the month following the month or quarter for which the declaration is made, and sent by post, on paper, to the customs office with territorial jurisdiction over the place of boarding.

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

As with the TTAP ‘civil aviation’ rate, payment is made electronically (direct debit and transfer) to the public accountant of the ‘Air Traffic Control and Operations’ supplementary budget.

**V. TAX RETURN CONTROL**

Since 1 January 2026 (effective date) the tax return control of the TTAP ‘overseas surcharge’ by the DGAC, particularly with regard to the failure to submit declarations, 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 (LPF in french), based on the carrying capacity of the aircraft 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.