

ONE STOP TAX SHOP**AIRPORT TAXES****Safety and Security Rate - JANUARY 2026****INSTRUCTIONS FOR DRAWING UP THE DECLARATION
regarding the “safety and security” rate and “airport equalisation” rate from:
- tax on air passenger transport, article L. 422-20 of CIBS
- tax on air cargo transport, article L. 422-45 of CIBS**

Until 31 December 2021, the tax known as “**Airport Tax**” (APT) is laid down in article 1609 *quater* of the General Tax Code (CGI in french). From 1st January 2022, its “passenger” base has been merged with the “passenger” base of other aviation taxes (civil aviation tax and solidarity tax on air passenger transport which have become the civil aviation rate and solidarity rate respectively since January 1, 2022) into a tax known as “**Air passenger transport tax**” and its “freight and mail” base has been merged with the “freight and mail” basis of the civil aviation tax (now the civil aviation rate) into a tax known as “**Tax on air cargo transport**”. The “safety and security” rate and the “airport equalization” rate are governed by the tax code on goods and services (CIBS in french), introduced by ordinance no. 2021-1843 of 22 December 2021.

From now on, the bases and the amounts of these rates are as follows:

- The “safety and security” rate of the tax on air passenger transport, set out in article L. 422-20 (3°) (former airport tax “passengers” component);
- The “airport equalisation” rate of the air passenger transport tax, set out in article L. 422-20 (4°) (former surcharge of “airport tax” in accordance with article 1609 *quater* IV *bis* of the CGI);
- “safety and security” rate of the tax on air cargo transport, set out in article L. 422-45 (2°) (former airport tax “freight and mail” component).

Revenues resulting from the “safety and security” and “airport equalisation” rates of air passenger transport and of air cargo transport are collected for the benefit of the public or private entities operating aerodromes or groups of aerodromes, whose embarked or disembarked traffic on average more than 5,000 traffic units (TU) over the last three known calendar years.

A TU equals one passenger or 100 kilos of freight or mail. A group of aerodromes is defined as the same public service concession or delegation or to the provisions set out in article L. 6323-2 of the transport code.

The revenues from the two taxes referred to above, corresponding to the “safety and security” and “airport equalisation” rates are allocated, in each aerodrome or group of aerodromes, to the financing of fire and rescue services, fight against animal peril, safety services and measures undertaken within the framework of environmental controls.

I. SCOPE AND PAYMENT OF TAXES

A - Taxable persons and taxpayers

The tax on air passenger transport - “safety and security” rate and “airport equalisation” rate” and tax on air cargo transport - “safety and security” rate - are due by **public air transport companies**, regardless of their nationality or 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 tax (the person effectively responsible for declarative obligations and contributory obligations) is the public air carrier, who operates the aircraft on which boarding takes place.

B - Taxable operations

The tax on air passenger transport and the tax on air cargo transport - “safety and security” rates and “airport equalisation” rate - apply to every regular or non-regular commercial flight undertaken from the aerodromes or group of aerodromes, the list of which is approved by

decision taken by the Minister responsible for the budget and the Minister responsible for Civil Aviation. 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 medical evacuations, including any flight for the purposes of an emergency medical service, including the vital transport of blood, organs or medicines;
- 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

For the application of “safety and security” rates, the tax on the air transport of persons and tax on the air transport of cargo are due depending on the taxable operations undertaken departing the aerodromes concerned located in France; for the application of these taxes, France is understood as its metropolitan territory (mainland France and Corsica), the overseas departments and regions (Guadeloupe, Guyana, Martinique, Mayotte, La Réunion) and the French overseas communities of Saint-Barthélemy, Saint-Martin, New Caledonia and French Polynesia.

Such taxes do not apply to embarkment operations departing Basel-Mulhouse airport.

The airport equalisation rate of the tax on air passenger traffic applies to embarkment operations executed in metropolitan France, in the overseas departments and regions, and in the overseas communities of New Caledonia, French Polynesia, Saint-Barthélemy and Saint-Martin.

D - Aerodromes or group of aerodromes affected by the taxes

The list of aerodromes or group of aerodromes eligible for funding of their state missions by revenues arising from “safety and security” and “airport equalisation” rates from the tax on air passenger transport and the tax on air cargo transport is approved by joint ministerial decision (and now codified from articles A. 422-12 to A. 422-16 of the CIBS).

The aerodromes or group of aerodromes are divided into four classes depending on the number of embarked or disembarked traffic units (TU) on average over the last three civil years having taken place in the aerodrome or group of aerodromes concerned (art. L. 6328-2 of transport code).

Class 1: aerodromes or group of aerodromes the number of TU of which is over 20,000,000;

Class 2: aerodromes or group of aerodromes the number of TU of which ranges between 5,000,001 and 20,000,000;

Class 3: aerodromes or group of aerodromes the number of TU of which ranges between 5,001 and 5,000,000;

Class 4: aerodromes the number of TU of which is lower than 5,000.

For class 4 aerodromes, the “safety and security” rate is equal to 0; the aerodromes only benefit from the revenues arising from the “airport equalisation” rate collected on the aerodromes and group of aerodromes of classes 1 to 3.

The list of aerodromes and clusters of aerodromes of the classes 1 to 3 concerned is set out in the declaration form.

E - Taxable event and the payment of taxes on air passenger transport and air cargo transport:

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

II. TAX BASE

A - The tax on air passenger transport: number of boarded passengers taxable

Under the “safety and security” and “airport equalisation” rates, the tax on air passenger transport is based on the number of passengers embarked by the company at each one of the aerodromes or group of aerodromes concerned.

However, the following list includes those not considered as passengers:

- personnel 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 (on boarding date) ;

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- 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.

B - The tax on air cargo transport: the amount of embarked freight and mail taxable

Under the “safety and security” and “airport equalisation” rates, the tax on air cargo transport is based on the amount of freight and mail embarked by the company at each one of the aerodromes or group of aerodromes from classes 1 to 3.

One shall understand (source ICAO):

- **freight:** “*as all goods, except mail, aircraft supplies and accompanied or misrouted baggage, transported on board an aircraft*”; packages must be considered as an integral part of the amount of freight, as must transport containers and tools, when they are specially designed for the transport of cargo.

On the other hand, the cargo loading units (palettes, igloos, containers) which are used on board cargo and mixed aircraft do not have to be included in the amount of freight for the calculation of the tax.

- **mail:** “*as the correspondence and other objects entrusted by postal administrations and intended for delivery to postal administrations*”.

C - Exemptions

For domestic flights to the territorial communities of French Polynesia, New Caledonia, the “safety and security” and “airport equalisation” rates of the taxes on air passenger transport and air cargo transport do not apply to the passengers, freight or mail in transit.

III. “SAFETY AND SECURITY” AND “AIRPORT EQUALISATION” RATES

The amounts of the rates of the tax on air passenger transport and air cargo transport are different

A - Rates applicable to embarked passengers

The rate applicable to embarked passengers at each of the aerodromes or group of aerodromes concerned are approved by joint ministerial decision, within the minimum and maximum limits specific to each rate class to which the aerodrome or group of aerodromes concerned belongs.

Aerodromes or group of aerodromes are divided into four classes, according to the average number of traffic units embarked or disembarked over the last three known calendar years:

- Class 1 (more than 20,000,001 traffic units): from €3,30 to €11.8 ;
- Class 2 (from 5,000,001 to 20,000,000 TU): from €1,96 to €9.5 ;
- Class 3 (from 5,001 to 5,000,000 TU): from €0,73 to €20 ;
- Class 4 (less than or equal to 5,000 TU): €0.

For each aerodrome or group of aerodromes, the applicable “safety and security” rate is mentioned from articles A. 422-12 to A. 422-16 of the CIBS.

The rates are subject, in mainland France and the French overseas territories, to a discount when the passengers are on a connecting flight. Article A. 422-11 of the CIBS sets the discount rate at 72%.

In addition to the “safety and security” rate per passenger, there is an “airport equalisation” rate set by article A. 422-17 of the CIBS. From April 1st 2025, the amount of this rate is €1,25.

All connecting boardings are exempt from the “airport equalization” charge.

B - Rates applicable to embarked freight and mail

The rate defined for the amount of freight and mail, expressed in tonnes, is set at €1 regardless of the aerodrome at which the embarkment takes place (art. L. 422-45 CIBS).

IV. DECLARATIVE OBLIGATIONS
(articles D. 422-19 and A. 422-20 of the CIBS)

A - Establishment of declarations

Up to and including 31 December 2025, companies subject to taxes on air passenger and air cargo transport, in terms of “safety and security” and “airport equalisation” rates, must declare, no later than the last day of the month following the month or quarter for which the declaration is drawn up, the information required to settle the tax: the number of taxable passengers, the amount of freight and mail expressed in tonnes, that have embarked during the preceding month or quarter on the flights departing from each one of the aerodromes concerned, as well as the number of passengers on a connecting flight .

From 1 January 2026, the same taxable and liable companies must declare the information required to settle the tax by the 25th day of the month following the month or quarter for which the return is drawn up, with the exception of December, where the filing deadline is set for the 24th of that month.

Nota bene : for the time being, declarations of the air passenger transport tax and air cargo transport tax ‘safety and security’ rate and the air passenger transport tax equalisation rate are to be made on the ‘airport tax’ form and the ‘airport tax surcharge’ form respectively on the online DGAC’s aviation tax portal.

Up to and including 31 December 2025, air transport companies that during the previous 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. The quarterly declaration shall be submitted at the latest on the last day of the month following the quarter to which it refers.

With effect from 1 January 2026, air transport companies that declared a combined amount of tax on air passenger transport and tax on air freight transport equal to or less than €36,000 during the previous year may submit quarterly declarations as from the first calendar quarter of the following year. When the amount of €36,000 for both taxes is exceeded, taxpayers must file monthly returns for the above-mentioned transactions.

The companies subject to taxes on air passenger and air cargo transport, in terms of “safety and security” and “airport equalisation” rates shall identify for all the flights, and for each one of the aerodromes or group of aerodromes frequented throughout the month or quarter concerned by the declaration, the number of passengers and the amount of freight and mail that has embarked.

When no taxable event has occurred throughout a given month (no passenger, freight and mail transport from the aerodromes affected by the tax), declarations with the word “NIL” on them must be drawn up.

Nota bene: for practical reasons, the aerodromes concerned by “safety and security” and “airport equalisation” rates of the tax on passenger transport and the tax on cargo transport, located in the departments of Guyana, Martinique, Guadeloupe, Mayotte, La Réunion and the territorial communities of Saint-Barthélemy, Saint-Martin, New Caledonia and French Polynesia must be grouped together for the purposes of the declaration form.

For each one of the aerodromes or group of aerodromes concerned, the calculation of the two taxes must be operated by applying to the passenger, freight and mail traffic data the rates set out on the printed copies of the declaration.

- The settlement of the two taxes - “safety and security” and “airport equalisation” rates - must be made in euros by applying the corresponding rates.
- For each aerodrome or group of aerodromes, the intermediary calculations regarding the tax due for passengers must be rounded to the nearest euro. If the application of tax rates gives a result precisely at 0.5, the sum must be rounded to the higher unit.
- The amount of freight and mail, expressed in tonnes, declared by an aerodrome for a given month or quarter must be rounded to the lower tonne.

B - Transmission of declarations:

From April 1, 2020, the declarations must mandatory 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/>

V. PAYMENT OF TAXES ON AIR PASSENGER AND CARGO TRANSPORT

Taxes can be paid by bank transfer or direct debit.

If you have any questions about paying the tax, please contact the secondary accounting agency: acs-aix@aviation-civile.gouv.fr.

If you have any questions about filing your tax return online, please contact: 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

VI. CONTROL OF DECLARATIONS

The tax on air passenger transport and air cargo transport - “safety and security” rate and “airport equalisation” rate - must be recovered and controlled by the services of the general civil aviation directorate in accordance with the procedures provided for by the Book of Tax Procedures (art. L. 55 and L. 57 et seq. of LPF in french), without prejudice to and subject to the special provisions provided for in article L. 67 A of the LPF (automatic 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, must be exercised in the same conditions as those set out in article L. 176 of the LPF.

In accordance with the provisions set out in article L. 67 A of the book of tax procedures, in the absence of a declaration within the time limit an ex-officio taxation is carried out on the basis of the carrying capacities offered by the types of aircraft used for all the flights of the month from each of the aerodromes concerned by the “safety and security” rate and “airport equalization” rate and expressed as follows:

- total number of seats offered for the passenger aircraft;
- total number of seats offered for passenger traffic and maximum load offered for cargo traffic for combined aircraft;
- total cargo load for cargo aircraft.

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 CGI and, if need be, increases set out in articles 1728 to 1731 of the CGI.

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 the amount 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.