

ONE STOP TAX SHOP, 03
AIRPORT TAXES
Civil Aviation Rate of Tax on Air Passenger Transport
JANUARY 2025 - MARCH 2026

**INSTRUCTIONS FOR DRAWING UP THE DECLARATION FOR THE
“CIVIL AVIATION” RATE OF:**

- *TAX ON AIR PASSENGER TRANSPORT (FROM ARTICLE L. 422-13 TO L. 422-40 CIBS)*
- *TAX ON AIR CARGO TRANSPORT (FROM ARTICLE L. 422-41 TO L. 422-48 CIBS)*

The civil aviation tax, governed up to 31 December 2021 by article 302 *bis* K of the general tax code (CGI), has from 1st January 2022 been included in the Goods and Services Tax Code (CIBS in french) introduced by way of ordinance n° 2021-1843 of 22 December 2021. Within the framework of this new codification:

- its “passenger” base is merged with the “passenger” base of other aeronautical taxes (airport tax and solidarity tax on plane tickets) in a tax called “tax on air passenger transport” (TTAP in french), under articles L. 422-13 to L. 422-40 of the CIBS;
- its “freight and mail” base is merged with the “tax on air cargo transport” (TTAM in french), under articles L. 422-41 to L. 422-48.

These two rates of the TTAP and TTAM include the elements of the tax base, rates, scope of the old civil aviation tax.

Since January 1, 2025, and the entry into force of the regulatory part of the CIBS (created by decree no. 2024-610 of 26 June 2024) the declaration and payment obligations are set out by the provisions of articles D. 422-19 and A. 422-20 of the CIBS.

These instructions present the items regarding the “Civil aviation” rate of the two taxes (TTAP et TTAM).

I. SCOPE, TAXABLE EVENT AND PAYMENT OF TAXES

A - Taxable persons and taxpayers :

The tax on air passenger transport - “civil aviation” rate - and the tax on air cargo transport “civil aviation” rate - shall be due by all public air transport companies, regardless of their nationality and their 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.

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 both 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 - Taxable operations:

The taxes are required for each commercial, regular or non-regular flight. 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 health evacuations including any round-trip 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 legal person for the purposes of leisure aviation or on their own behalf.

C - Territoriality:

The taxes on air passenger transport and tax on air cargo transport - “civil aviation” rate - 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 the metropolitan territory (mainland France and Corsica), the overseas departments (Guadeloupe, Guyana, Martinique, Mayotte, La Réunion) and the French overseas communities of Saint-Barthélemy and Saint-Martin.

By express derogation, the operations carried out under Swiss traffic law departing Basel-Mulhouse airport shall be exempt from the air passenger transport tax.

Boardings carried out from the territories of New Caledonia and French Polynesia are exempt from civil aviation rates for both taxes.

The flights departing other French overseas communities (Saint-Pierre and Miquelon, Wallis and Futuna, The Southern Territories and French Antarctica) are out of the scope of these two taxes.

D - Taxable event and requirement to pay the taxes on air passenger transport and air cargo transport:

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

II. TAX BASE OF THE TAX ON AIR PASSENGER TRANSPORT AND TAX ON AIR CARGO TRANSPORT

A - For the “civil aviation” rate of the tax on air passenger transport: number of embarked passengers

Subject to exclusions and exemptions, the tax is based on the number of embarked passengers on board regardless of the economic and commercial conditions agreed by the carrier, whether or not the ticket has been issued. Those persons travelling at a reduced price or free of charge as granted by the carrier, are considered as taxable passengers.

1) Exclusions:

The following are not included in the tax base:

- 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 the date of boarding);
- 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, adverse weather conditions or any other case of force majeure.

2) Exemption for passengers in transit:

Passengers in transit are exempt from the “civil aviation” rate if they comply with the following three conditions:

- The arrival has occurred by air at the airport considered or at one of the aerodromes belonging to the same airport system serving the same city or conurbation;
- The difference between the times programmed for arrival and departure does not exceed 24 hours;
- The aerodrome of the final destination is different from that of the initial flight and is not part of the same airport system.

The grouping including the aerodromes of Paris-Le Bourget, Paris-Orly and Paris-Charles de Gaulle is an airport system.

B - For the “civil aviation” rate of the tax on transport of air cargo: weight of freight and mail:

The weight of freight and mail shall be expressed in tonnes, excluding the elements required for loading (e.g. forklifts, containers, specific conditioning elements for cold storage...).

Exclusions applying to direct transit flights and cases of force majeure shall apply to freight and mail.

III. “CIVIL AVIATION” RATES OF BOTH TAXES

Rates are differentiated according to the tax (on the one hand, passengers; on the other hand, freight and mail). These rates are revised every year in a proportion equal to the provisional growth rate of the consumer price index, with the exception of tobacco, included in the documents annexed to the finance law of the year to which they apply.

A - “Civil aviation” rates of the tax on air passenger transport:

1) The definition of final destinations based on national reference aerodromes

The rate varies according to the passenger’s final destination, defined as the point of landing where the passenger is not in transit.

Distances are calculated between the departure and boarding point of the flight (from the national reference aerodrome) and the arrival point corresponding to the main aerodrome in the capital serving the State or territory of disembarkation.

Since March 1, 2025, rates are determined according to three final destination zones:

- **European or similar destination:** 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 a State located less than 1,000 km from the national reference aerodrome of the metropolitan territory (****) or overseas territories (*****);

- **Intermediate destination:** States or territories whose main capital aerodrome is between 1,000 and 5,500 kilometers from the national reference aerodrome;

- **Distant destination:** States or territories whose main capital aerodrome is located more than 5,500 kilometers from the national reference aerodrome.

(*) France: metropolitan territory (continent and Corsica), the overseas departments and regions (Guadeloupe, Guyana, Martinique, Réunion, Mayotte), and the overseas communities (Saint-Barthélemy, Saint-Martin, Saint Pierre and Miquelon and the Wallis and Futuna Islands). Boardings to New Caledonia and French Polynesia are exempt from the civil aviation rate ;

(**) 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 The Swiss Confederation in accordance with the provisions of the agreement between the European Community and the Swiss Confederation on air transport of April 30, 2002 ;

(***) Other states under the EEA agreement: Iceland, Liechtenstein, Norway;

(****) States located less than 1,000 km from metropolitan territory: Andorra, Swiss Confederation, Monaco, United Kingdom, San Marino;

(*****) States and territories within a radius of 1,000 km from overseas territories, depending on the reference aerodrome (set in article L. 422-15-1 of the CIBS), are listed according to the departure aerodromes of article [articles A. 422-7 to A. 422-7-8 of the CIBS](#).

2) Amounts of the “civil aviation” rates

For flights from April 1, 2025 to 31 March 2026 inclusive, the rates will be as follows:

passengers having embarked at the destination:		Rate per passenger
European or similar destination	Passengers not in transit	€ 5,14
	Passengers in transit	€ 0
Intermediate and distant destination	Passengers not in transit	€ 9,25
	Passengers in transit	€ 0

B - “Civil aviation” rate of the tax on air cargo transport:

The “civil aviation” rate of the tax applicable to a tonne of freight or mail is single regardless of its destination:

- for flights from 1st April 2025 to 31 March 2026 inclusive: €1.53.

IV. DECLARATIVE AND PAYMENT OBLIGATIONS

(from articles D. 422-19 to A. 422-20 of the CIBS)

A – Preparation and submission of tax returns :

Until December 31, 2025 inclusive, companies subject to and liable for “civil aviation” rates of the tax on air passenger transport and tax on air cargo transport shall declare, no later than the last day of the month following the month or the quarter for which the declaration is made, the items required for the settlement of the tax: the number of taxable passengers according to the final destination zones, the number of tonnes of freight and mail and the number of exempted passengers in transit.

From January 1st, 2026, these same taxable and liable companies must declare the elements necessary for the liquidation of the rate, no later than the 25th of the month following the month or quarter for which the declaration is filed, with the exception of December, where the filing deadline is set for the 24th of that month.

Air transport companies that during the previous year have declared a tax amount equal to or less than €12,000 may submit quarterly declarations from the first civil quarter of the following year. When the amount of €12,000 is exceeded, the taxpayers declare the aforementioned transactions on a monthly basis.

With effect from January 1, 2026, air transport companies that have declared during the previous year a combine amount of tax on the air transport of passengers and of tax on the air transport of goods equal to or less than €36,000 subscribe, from the first calendar quarter of the following year to quarterly declarations. When the amount of €36,000 for the two taxes is exceeded, the taxpayers declare the aforementioned transactions on a monthly basis.

From 1 April 2020, tax returns have been filed online on the portal Espace Taxes Aéronautiques at the following address:

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

When no taxable operation has occurred throughout a given month (no passenger, freight and mail transport from the aerodromes affected by the tax), declarations must nevertheless be submitted marked “NEANT” in french (“NIL” in English).

The calculations are rounded to the nearest euro. If the application of the tax rate reaches in an amount with 0.5 decimal places, the sum is rounded up to the higher unit. When the amount of freight and mail, expressed in tonnes, is drawn up to an amount with decimals, it is declared rounded to the lower tonne.

B - Payment of taxes

Both taxes are paid electronically (direct debit and bank transfer):

For any matter related to the online declaration or the payment of the tax, you should contact:

GFU des taxes aéroportuaires, 1 rue Vincent Auriol, 13617 Aix-en-Provence cedex 1, France. Telephone: + 33 (0)4 42 33 11 12

V. CONTROL OF DECLARATIONS

The declaration of the "civil aviation" rate of tax on air passenger transport and tax on air cargo transport - is controlled by the services of the general directorate of civil aviation, which implements the common law procedures provided for by the Book of Tax Procedures (art. L. 55 and L. 57 et seq.), without damage and subject to the special provisions provided for in article L.67 A of the Book of Tax Procedures (ex officio taxation).

The right of recovery by the DGAC services, as regards both the control of taxpayers who fail to declare and the control of insufficient declarations or payment, is exercised under the same conditions as those provided for in article L.176 of the book of tax procedures.

If the tax return is not filed by the due date, the tax will be assessed automatically (Article L.67 A of the LPF), on the basis of the carrying capacities of the types of aircraft used for all the flights of the month as they are known by the administration.

In case of failure, delay or insufficiency of declarations or payment, duties are subject to the late payment provided for in article 1727 of the general tax code and, where applicable, the increases provided for in articles 1728 to 1731 of the general tax code.

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 their destination, and the weight 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 the year in respect of which the taxes became due.