



**INSTRUCTIONS FOR DRAWING UP
THE "SOLIDARITY RATE"
DECLARATION FOR THE
TAX ON AIR PASSENGER TRANSPORT
(Article L. 422-20 CIBS)**

The same declaration serves for the settlement of "civil aviation " and "solidarity" rates of the air passenger transport tax and the "civil aviation " rate of the air cargo transport tax.

Until 31 December 2021, the solidarity tax on air tickets was codified under article 302 *bis* K (VI) of the general tax code (CGI in french). From January 1, 2022, this tax becomes the solidarity rate of the single tax on air passenger transport, created and governed by articles L.422-13 et seq. of the goods and services tax code (CIBS in french) established by way of ordinance n° 2021-1843 of 22 December 2021. Since January 1, 2025, and entry into force of the regulatory part of the CIBS, the provisions relating to the declaration and payment of the TTAP solidarity rate are codified in articles D. 422-19 and A. 422-20 of the CIBS.

From March 1, 2025, the revenue from the solidarity rate will be allocated as follows: firstly to the French Transport Financing Infrastructure Agency (AFITF in french), a national public administrative body, within the limit of an allocation ceiling set at €270 million, and secondly, to the general budget of the State.

**I. SCOPE, BASE, TAXABLE EVENT AND REQUIREMENT OF PAYMENT OF THE AIR PASSENGER-TRANSPORT
TAX - SOLIDARITY RATE.**

A – Taxable persons and taxpayers:

Following the example of the tax on air passenger transport - "civil aviation" rate - solidarity rate - is due by all public air transport companies, regardless of their nationality and their legal status and under the same conditions as for the establishment of the "civil aviation" rate.

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 solidarity rate is 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

Solidarity rate is levied on the same public air transport operations as those subject to the "civil Aviation" rate of the tax on air passenger transport. However, the solidarity rate does not apply to passengers embarking departing the French overseas communities of Saint Barthélemy and Saint-Martin.

Neither does it apply to commercial flights operated under Swiss traffic rights departing the Basel-Mulhouse airport.

II. TAX BASE ON PASSENGER AIR TRANSPORT

Its base is defined solely by the number of passengers that have embarked, under the same exclusions as those set out for the establishment of the "civil aviation" rate of the air passenger transport tax; this rate doesn't apply to the freight or mail subject to the tax on air cargo transport.

Connecting passengers are exempt, under the same conditions and criteria as those applicable for the "civil aviation" rate of the tax on air passenger transport.

As for the latter, the tax on air passenger transport - solidarity rate - is payable when the taxable event defined by the actual embarkment occurs.

III. SOLIDARITY RATE AMOUNTS

Solidarity rate amounts of the tax on air passenger transport depend on the one hand, on the final destination of the passenger according to the distance traveled by the passenger (A) and on the other hand, on the transport conditions in which the passenger embarked (B).

A. Final destination of the passenger

The first landing point where the passenger does not have a connecting flight is considered to be the final destination.

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 located 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 solidarity 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 A. 422-7 to A. 422-7-8 of the CIBS*](#).

B. Economic and commercial transport conditions:

The tax rate is modulated according to the passenger's transport conditions.

From March 1, 2025, a specific solidarity rate applies to commercial business aviation flights. Business aviation corresponds to transport carried out as part of a non-scheduled air service, on board an aircraft with a maximum operational configuration of passenger seats less than or equal to 19.

1) Service categories:

- Category known as “normal”, when the passenger does not benefit from any additional service on board;
- Category known as “with additional services”, when the passenger can benefit at no extra cost on board from services which would not be available to all passengers free of charge”.

These services are assessed in relation to cabin or seat comfort when different services are offered to passengers on the same commercial flight. This concerns flights carried out in “First”, “Business” class or any equivalent denomination, such as “First” or “Business” recognized by the profession, as opposed to basic class (economy class whatever its denomination).

- Category known as “business aircraft with turboprop”;
- Category known as “business aircraft with turbojet”.

2) Cases of upgrades:

- Where the passenger's upgrade is the result of a decision by the carrier at the time of embarkment, the tax remain payable at the solidarity rate for the transport class initially agreed between the carrier and the passenger;

- Where the passenger's upgrade is the result of the passenger exercising the paying option acquired at the time of purchase of the ticket (in accordance with the conditions for exercising this option) or resulting from a commercial policy between the carrier and this passenger (customer loyalty, in particular) the amount of the tax, in respect of the solidarity rate, is that corresponding to the actual class on board which the passenger travels.

3) Rates and correspondence

In the case of connecting flights, whether or not the successive flights are operated by the same airline, the applicable solidarity rate is the increased rate if at least one of the legs between the first point of embarkment where the passenger is not connecting and the final destination is operated in such a way that, on this leg "the passenger can benefit, without extra charge, from on-board services to which all passengers would not have access free of charge".

C- Rate amounts

From March 1, 2025, in application of article 30 of the finance law for 2025, the amounts of the solidarity rates for the tax on air passenger transport are the following:

DESTINATION FINALE	CATÉGORIE DE SERVICE	Tarif (€)
European or similar destination	Normal	7,4
	With additional services	30
	Business aircraft with turboprop	210
	Business aircraft with turbojet	420
Intermediate destination	Normal	15
	With additional services	80
	Business aircraft with turboprop	675
	Business aircraft with turbojet	1015
Distant destination	Normal	40
	With additional services	120
	Business aircraft with turboprop	1025
	Business aircraft with turbojet	2100

IV. DECLARATIVE AND PAYMENT OBLIGATIONS

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

A - Preparation and submission of tax returns :

The declarative and payment obligations correspond to those applicable to the "civil aviation" rate of the tax on air passenger transport. These obligations are described in article D. 422-19 and A. 422-20 of the CIBS.

Until December 31, 2025 inclusive, companies subject to and liable for the solidarity rate of the tax on air passenger transport must declare, at the latest on the last day of the month following the month or quarter for which the declaration is established, the elements necessary for the liquidation of the tax: the number of taxable passengers according to the final destination zones, the number of tonnes of freight and mail, the number of exempt connecting passengers.

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

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.

The declaration must be made electronically (tele-declaration) on the tax portal of the DGAC at the following address:

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

NB: provisionally, the civil aviation tax declarations - solidarity rate on air tickets according to the online form on the tax portal of the DGAC must be used.

B- Payment of taxes:

The payment must be made electronically (direct debit).

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 "solidarity rate" of tax on air passenger transport - is controlled by the services of the general directorate of civil aviation (DGAC in French), 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.