



MINISTÈRE DES TRANSPORTS

Liberté
Égalité
Fraternité



direction
générale
de l'Aviation
civile

AIR TRANSPORT :

YOUR
TAX
OBLIGATIONS
REGARDING
AERONAUTICAL
TAXES



SERVICE DE GESTION DES TAXES AERONAUTIQUES
1, rue Vincent Auriol
13617 Aix en Provence Cedex1

AERONAUTICAL TAXES

Governed by the Code of Taxes on Goods and Services (CIBS in french)
(Articles L 422-1 and following)

Are you an air carrier ?

Do you operate commercial flights?

Do you take off from an airport located on French territory?

This concerns you !

You must declare and pay aeronautical taxes for every passenger, freight item, or mail loaded on board your flight.

• Not concerned :

- Private flights, for own account
- Emergency medical evacuations
- State or leisure flights

• Exemptions :

- Children under 2 years old
- Persons whose presence on board is necessary to ensure flight safety (crew members,etc..)
- Transit flights

How do you declare and pay your taxes ?

Through online declaration and electronic payment :

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

First, you must create your personal account. Then, you will be able to access information and complete your procedures online.



What are the aeronautical taxes ?

- **1° Air Passenger Transport Tax (TTAP in french), including several rates :**

- Civil aviation rate : depending on the final destination
- Solidarity rate : depending on the final destination and transport conditions
- Security and safety rate : depending on the departure airport
- Air equalization rate
- Overseas surcharge, for any departure from an overseas departments and regions (Guadeloupe, French Guiana, Martinique, Mayotte or Réunion)
- Corsica surcharge, for any departure or arrival

- **2° Air Cargo Transport Tax (TTAM in french), including two rates :**

- Civil aviation rate
- Security and safety rate

- **3° Air traffic noise tax (TNSA in french), due for :**

- Any takeoff of an aircraft with MTOW > 2 tonnes
- From one of the 10 eligible metropolitan airports
- Depending on the aircraft's acoustic group and takeoff time



The TNSA is payable for every takeoff, regardless of the nature of the flight (except State aircraft or civil protection/firefighting missions).

Specific rules may exempt or reduce the amount of the charges (e.g., connecting flights or departures from certain territories).



Failure to file, late filing, or insufficient declarations may result in tax audits and the application of penalties.



Useful Links

Ministry of Transport website :

<https://www.ecologie.gouv.fr/politiques-publiques/taxes-aeronautiques>

Aeronautical taxes declaration portal :

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

Contacts :

For declaration matters, contact aeronautical taxes management service (SGTA in french) : sgta-compagnies-bf@aviation-civile.gouv.fr

Or SGTA, 1, rue Vincent Auriol 13617 Aix-en-Provence Cedex 1

Or, One stop tax office (guichet fiscal unique or GFU in french), 1 rue Vincent Auriol, 13617 Aix-en-Provence cedex 1, France.

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

For payment matters, contact secondary Accounting Agency (ACS in french) : acs-aix@aviation-civile.gouv.fr

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