

ONE STOP TAX SHOP
AIRPORT TAXES
AT - APRIL 2023 - MARCH 2024

INSTRUCTIONS FOR DRAWING UP
THE DECLARATION regarding the “safety and security” and “airport equalisation” revenues from:
- tax on air passenger transport, article L. 422-20 of CIBS
- tax on air cargo transport, Article L. 422-45 of CIBS

The tax known as “**Airport Tax**” (APT) is laid down, until 31 December 2021, in Article 1609w of the General Tax Code (GTC). From 1st January 2022, its “passenger” base shall be merged with the “passenger” base of other aviation taxes (civil aviation tax and solidarity tax on air tickets) into a tax known as “**Air passenger transport tax**” and its “freight and mail” base shall be merged into a tax known as “**Tax on air cargo transport**”. It shall be set out in the tax code on goods and services (CIBS), introduced by ordinance no. 2021-1843 of 22 December 2021. From now on, airport tax bases and rates shall be:

- “safety and security” rate of the tax on air passenger transport, set out in Article L.422-20(3) (former airport tax “passengers” component);
- “airport equalisation” rate of the air passenger transport tax, set out in Article L.422-20(4) (former APT surcharge of Article 1609w IVbis 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).

The revenues resulting from the “safety and security” and “airport equalisation” rates of air passenger transport and air cargo transport are collected for the benefit of the public or private persons operating the aerodromes or aerodrome clusters, the embarked or disembarked traffic of which over the last three civil years has totalled on average more than 5,000 traffic units (TU).

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

The proceeds from the two taxes referred to above, corresponding to the “safety and security” and “airport equalisation” rates are allotted, in each aerodrome or aerodrome cluster, to the financing of security-fire-rescue, wildlife hazard protection, safety services and measures undertaken within the framework of environmental controls.

I. SCOPE AND PAYMENT OF TAXES

A - Taxable and liable persons

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, whose flight number is used for air traffic control purposes: it is the actual carrier that physically makes the flight.

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 aerodrome cluster, 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 health evacuations;
- 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:

In order to apply “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 situated in France; for the application of these taxes, France is understood as its metropolitan territory (mainland France and Corsica), the overseas departments (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 in the overseas communities of New Caledonia, French Polynesia, Saint-Barthélemy and Saint-Martin.

D - Aerodromes or clusters of aerodromes affected by the taxes.

The list of aerodromes or cluster 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. The aerodromes or cluster 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 cluster of aerodromes concerned.

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

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

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

and 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 clusters 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, this being 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: taxable number of embarked passengers

In terms of “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 cluster of aerodromes concerned.

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

- people 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;
- 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 taxable amount of embarked freight and mail

In terms of “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 cluster 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 shall be considered as being an integral part of the amount of freight, as shall transport containers and tools, when they are specially designed for the transport of cargo.

However, the cargo loading units (palettes, igloos, containers) that are used on board cargo and mixed aircraft are not 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 to be returned 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 tax 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 clusters of aerodromes concerned shall be approved by joint ministerial decision, within the minimum and maximum limits specific to each rate class to which the aerodrome or cluster of aerodromes concerned belongs.

The rates are subject, in metropolitan France and the overseas territories, to an allowance when the passengers are in transit. The rate of this allowance is approved by decision taken by the minister responsible for the budget and the minister responsible for civil aviation, within the limits of 40% and 65%. The aforementioned decision of 15 March 2023 approved an allowance rate of 65%.

To the “safety and security” rate by passenger shall be added an “airport equalisation” rate approved within the limit of €1.25 by joint decision of the minister responsible for the budget and the minister responsible for civil aviation; the amount of this rate was established at €0.90.

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.

IV. DECLARATIVE OBLIGATIONS

(Paragraphs IV and VI of Article 1609w of the CGI)

A - Establishment of declarations

The companies subject to taxes on air passenger and air cargo transport, in terms of “safety and security” and “airport equalisation” rates shall, every month or quarter, declare the number of 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.

NB: *provisionally, the airport tax declarations according to the online form on the tax portal of the DGAC shall be used.*

The air transport companies that during the preceding 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.

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 cluster 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 shall 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, and the territorial communities of Saint-Barthélemy and Saint-Martin, New Caledonia and French Polynesia shall be grouped together for the purposes of the declaration form.

For each one of the aerodromes or cluster of aerodromes concerned, the calculation of the two taxes shall 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 - shall be made in euros by applying the corresponding rates.

- For each aerodrome or cluster of aerodromes, the intermediary calculations regarding the tax due for passengers shall be rounded to the nearest euro. If the application of tax rates gives a result located precisely at 0.5, the sum shall 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 shall be rounded to the lower tonne.

B - Transmission of declarations:

From 1 April 2020, the declarations shall obligatorily 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

The payment, obligatorily by electronic means (direct debit), shall be made in euros and transmitted to the public accountant whose bank references are set out on page 8 of the declaration form.

For any matter related to the declaration, the tele-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 - Fax : + 33 (0)4 42 33 11 10
E-mail: acs-sgta@aviation-civile.gouv.fr

VI. CONTROL OF DECLARATIONS

(Paragraphs IV and VI of Article 1609w of the CGI)

The tax on air passenger transport and air cargo transport - “safety and security” rate and “airport equalisation” rate - shall be recovered and controlled by the services of the General Civil aviation Directorate in accordance with the same rules, conditions, guarantees and sanctions as those established for Value Added Tax. Any claims, followed up by the DGAC, shall be submitted, investigated and evaluated according to the rules applicable to this tax.

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, shall be exercised in the same conditions as those set out in Article L.176 of the book of tax procedures.

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 TA 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.