SERVICE DE GESTION
DES TAXES AEROPORTUAIRES
GFU/TAC - JANUARY to MARCH 2013 - APRIL 2013 to MARCH 2014

NOTICE FOR THE COMPLETION OF THE CIVIL AVIATION TAX DECLARATION

CIVIL AVIATION TAX AND SOLIDARITY TAX ON AIRCRAFT TICKETS
CIVIL AVIATION TAX AND ITS MAJORATION ARE TO BE DECLARED ON THE SAME FORM

1. Legal foundation

The article 51 of the Law of Finances for 1999 (n°98-1266 on 30/12/1998) has created, from January 1st,1999 the « Civil Aviation Tax ». This provision is registered in article 302 bis K of the French Tax Code.

2. Scope of the Civil Aviation Tax

2.1. Who is liable for the Civil Aviation Tax ?

The tax is levied on all public air transport companies, whatever are their nationalities and juridical forms, on which passengers and freight (or mail) are embarked from the French territory (i.e. metropolitan France, French overseas departments, **French Overseas Collectivities of Saint- Bartholomew and Saint-Martin).**

For franchised flight, charter flight, code share flight, or, for capacity reservation agreement, joint services or service ensured by rented aircraft, the person liable for the payment of the tax is the company whose flight number is used for the air traffic control.

2.2. What kind of flights lead to the application of the tax ?

The tax is due for each commercial flight (i.e. each revenue generating flight), whether the flight is a scheduled or a chartered one. Charter flights, taxi flights and business flights are commercial flights and as such lead to the application of the Civil Aviation Tax.

2.3.What kind of flights do not lead to the application of the tax ?

Discovery flights, emergency medical evacuation, local flights without transport between different airports and flights undertaken by an individual or a legal entity for its own use (i.e. private flights) do not lead to the application of the tax.

2.4. When does the tax become payable ?

Liability for payment of the tax arises when passengers, freight and mail are embarked.

2.5. What is the basis of the tax ?

The tax is assessed on the **number of passengers embarked and the tons of freight and mail loaded in France.**

2.5.1. Passengers embarked in France

The tax is assessed on the number of passengers embarked in Metropolitan France, in French Overseas Departments and **in the French Overseas Collectivities of Saint- Bartholomew and Saint-Martin, whatever the fare conditions are, and regardless of whether tickets are issued or not.**

Passengers departing from territories other than the ones mentioned above are not included in the scope of the tax.

2.5.2. Exempted passengers

Do not lead to the application of the tax :

- Onboard personnel whose presence is directly linked to the flight concerned : members of the crew carrying out the flight, security officers, members of staff accompanying freight ;

- Children under the age of two ;

- Passengers in direct transit, freight or mail stopping temporarily at an airport and departing from the same plane with a flight number identical to the one of the plane with which they landed ;

- Passengers, freight or mail continuing their flight after a forced landing due to technical or weather reasons, or any other case of absolute necessity.

Nevertheless, passengers travelling at a reduced rate or being offered free seats by the airline are included in the scope of the tax.

2.5.3. Freight and mail loaded in France

The tax is assessed on the tons of freight and mail loaded from Metropolitan France, from French Overseas Departments and **from the French Overseas Collectivities of Saint-Bartholomew and Saint-Martin.**

Regarding the **freight**, you should understand (ICAO standards): "Any property carried on an aircraft other than mail, onboard stores and accompanied or mishandled baggage"; packaging must be considered as an integral part of the weight of the cargo as well as containers and transport equipment, where it is dedicated to the transport of the goods in question.

Transport containers used to load the goods (pallet, igloos, and containers) on board of cargo-planes and cargo-passenger planes, are not included in the scope of the tax.

Regarding the **mail**, are liable "the dispatches of correspondence and other objects, tendered by and intended for delivery to postal administrations".

3. Rates of the Civil Aviation Tax

3.1. Rate per passenger

The rate of the tax changes depending on whether the destination of the passenger is located in :

3.1.1. France, in other States members of the European Community (EC), in States signatories to the European Economic Area (EEA) Agreement, or in Switzerland.

This group includes the following countries :

- France : metropolitan France and French overseas departments and collectivities (DOM/COM) ;

- Other States of the CE : Austria, Belgium, Bulgaria, Cyprus, Czech Republic, Denmark, Estonia, Finland, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden, United Kingdom.

- Other States signatories to the EEA Agreement : Iceland, Liechtenstein, Norway.

- Switzerland.

3.1.2. Other States

This group includes any State that is not mentioned in the previous paragraph.

3.2. Rate per ton of freight or mail

The rate of the tax is the same whatever the destination of the freight/mail is.

3.3. Rates

As from year 2011, these rates are revalued every year in a proportion equal to the projected rate of growth of the consumer price index except tobacco associated with the finance bill of the year.

As from year 2013, the changes of rates occur from April 1st.

For flights performed from January 1st 2012 to March 31st 2013, the rates to be used are the following **:**

Passenger to destination within metropolitan France and french overseas departments and territories (DOM/COM), within any other European Country, within other signatory State of the European Economic Area Agreement, or to Switzerland	**4,24 €**
Passenger to destination within other States	**7,62 €**
Tons of freight or mail (to any destinations)	**1,27 €**

For flights performed between April 1st 2013 and March 31st 2014 included, the rates to be used are the following **:**

Passenger to destination within metropolitan France and french overseas departments and territories (DOM/COM), within any other European Country, within other signatory State of the European Economic Area Agreement, or to Switzerland	**4,31 €**
Passenger to destination within other States	**7,75 €**
Tons of freight or mail (to any destinations)	**1,29 €**

3.4. Periodicity

This form will help you determine the amount payable for the Civil Aviation Tax at the end of each month, **and from January 1st 2013, for the quarter.**
Indeed, as from January 1st 2013, public air transport companies who have declared an amount of tax equal or inferioir to 12 000€ in the former year are allowed to submit quarterly declarations from the first quarter of the following year.

Apart from this possibility, in no case should you make several declarations onto one single form.

3.5. Forms to be used and identification of the company liable for the tax or the one filling it out :

You must use only the forms provided to you by the administration or the form available on websites mentioned
http://www.developpement-durable.gouv.fr/Taxe-de-l-aviation-civile.html
http://www.service-public.fr/formulaires/

3.6. Filling out the form

You will write on page 2/4 of the forms the total number of passenger embarked - classified by destination - and the tonnage of freight and mail loaded in France during the month in question. Applying the relevant rate, you will calculate the amount of the tax.

3.7. Absence of taxable activity : « NIL » forms

If no taxable activity (no transport of passengers, mail or freight on a commercial flight from Metropolitan France, from an Overseas Department and from the French Collectivities of Saint-Bartholomew and Saint-Martin) has occurred in the course of a particular month, a signed declaration marked « NEANT » (or « NIL ») must be filled out (box to be ticked on page 2 and/or 3).

4. Sending out declarations, payment of the tax

4.1. Each duly completed declaration, with its corresponding payment in euros, must be sent before the end of the month or quarter immediately following the one subject to the declaration (postmark serving as verification) to the « GFU des taxes aéroportuaires ».

Companies may also :

- **declare these taxes online using the online forms on the forementioned websites.**
- send their declarations to the following e-mail address : acs-sgta@aviation-civile.gouv.fr

4.2. Department in charge of the control

The declaration of Civil Aviation Tax is controlled by the French Civil Aviation Authority which reserves the right to require production of all necessary written evidence relative to the scope of the tax.

4.3. Control and penalties

Failure to make the declarations within the specified month will result to the imposition of an arbitrary assessment based on the transport capacities of each type of aircraft used for all flights undertaken during the month in question. In case of failing, late or inadequate declarations or payment, sums due will be increased by penalties as defined in articles 1727, 1728, 1729, 1729 A and 1731 of the French Tax Code.

4.4. Records and justifications to be kept and limitation period of the control

Please note that you must keep copies of your declaration and all supporting evidence (flight tickets, e-tickets) and in a general manner, any kind of file (electronic, paper or computer files) that will justify the number of passengers transported, their destination, and the tonnage of the freight and/or mail loaded. You must keep all these files at least until the last day of the third year following the one in which the tax became payable.