

**FISCAL ONE-STOP OFFICE
FOR THE AIRPORT TAXES
TS - APRIL 2015 to DECEMBER 2015**

**INSTRUCTIONS FOR THE COMPLETION OF
THE SOLIDARITY TAX ON AIRCRAFT TICKETS
Additional tax to the Civil Aviation Tax (§VI of article 302 bis K of the
Book of Internal Revenue)**

THE CIVIL AVIATION TAX AND THE SOLIDARITY TAX ARE TO BE DECLARED ON THE SAME FORM

Only the specificities of the additional tax to the Civil Aviation Tax (§VI de l'art 302 bis K du CGI) are detailed below.

Article 22 of the amended law of finances for 2005 (n° 2005-1720 on 30/12/2005) has created, with effect from July 1st 2006, an additional tax to the Civil Aviation Tax, to be allocated to the Solidarity Fund for Development.

The aim of this fund administered by the french Agency for Development is to contribute to finance the developing countries and to reach the « millennium objectives for development », particularly in the health field.

This provision is codified in the article 302 bis K of the french Tax Code, paragraph VI.

I. Scope, tax base and liability of the solidarity tax

The tax is levied on all public air transport companies whatever are their nationalities and juridical forms, which embark passengers from the french territory (i.e. Metropolitan France, french Overseas Departments and french Overseas Collectivities of Saint-Bartholomew and Saint-Martin), as long as the passengers are not on connection.

The tax is levied taking the final destination of the passenger into account. The tax is not collected when the passenger is on connection.

A passenger is considered as being on connection at an airport when the three following conditions are fulfilled :

- a) The arrival was made by air on the airport in question or on one which is part of the same airport system serving the same town or urban area.
- b) The time between the hour scheduled for the arrival and the one scheduled for the departure does not exceed 24 hours.
- c) The final destination airport is different from the one from which the passenger initially departed and is not part of the same airport system as mentioned in a).

A decree states the airports belonging to the same airport system mentioned in a).

II. Rates of the solidarity tax

The rate of the solidarity tax depends on the final destination of the passenger and on the conditions in which he is travelling.

A. Final destination of the passenger

Must be considered as the final destination the first landing place where the passenger is not on connection.

The rates of the tax change depending on which of the two groups mentioned below the final destination of the passenger is located :

- France (*), other States members of the European Union (EU) (**), States signatories to the European Economic Area (EEA) Agreement (***) or Switzerland.

(*) France: Metropolitan France and french Overseas Departments and Territories (Saint Barthélémy and Saint Martin) ;

(**) Other States of the EU: Austria, Belgium, Bulgaria, Cyprus, Croatia, 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.

- Or in other States

This group includes each and every State not specifically mentioned in the former paragraphs.

B. Conditions of transport

The rates of the tax change depending on whether or not the passenger can - without extra payment on board - get services to which all of the passengers could not access for free.

Increased and normal rates :

The rate of the tax is increased when « a passenger can - without extra payment on board - get services to which the whole passengers could not access for free ».

The application of the increased rate is appraised in terms of cabin(s) and seat(s) comfort. The increased rates must be applied for passengers travelling in « First » or « Business » class, or in a class with a similar designation like « Première » or « Affaires » or other acknowledged by the people of the profession.

In other cases the normal rates are applied.

Cases of upgrade :

In case of upgrade, and whatever are the fares offered by the airline, the solidarity tax on aircraft tickets must be paid according to the rate applied to the class which the passenger is actually carried.

Rates and connections :

In case of connected flights, and whether the successive flights are made on the same airline or not, the applicable rates are the increased ones from the moment that at least one part of the route between the 1st boarding point where the passenger is not on connection and the final destination is made in such conditions that, on this part of the route, the “passenger can - without extra payment on board - get services to which all of the passengers could not access for free”.

Rates :

The rates of the solidarity tax on aircraft tickets have increased (article 108 of the Finance Law for 2014)

Final destination of the passenger	Conditions in which the passenger is carried	Applicable rate	
Metropolitan France, DOM/COM, other States members of the European Union (EU), States signatories to the European Economic Area (EEA) Agreement, Switzerland.	« First » or « business » class, or similar designation	Increased	11,27 €
	Other classes	Normal	1,13 €
Other destinations	"First" or "business" class, or similar designation	Increased	45,07 €
	Other classes	Normal	4,51 €

III. Filling out the form

Calculation is automatic on the online forms.

If you complete the form by hand, you will indicate on page 3 the total number of passengers classified per kind of final destination and transport conditions. You will calculate in euros the amount of the tax resulting of the application of the corresponding rates.

Mandatory information : You will also indicate at the top of page 3 of the form the total number of connecting passengers whatever their destinations and transport conditions.