

**FISCAL ONE-STOP OFFICE  
FOR THE AIRPORT TAXES  
TNSA - APRIL 2016 to MARCH 2017**

**INSTRUCTIONS FOR THE COMPLETION OF THE  
“TAX ON AIR TRANSPORT NOISE POLLUTION” DECLARATION**

**This is an informal translation of a legal document that was originally drafted in french. Please note that the french text prevails in case of any discrepancy between both versions.**

Article 19 of the amended Law of Finance for 2003 (no 2003-1312 of December 30<sup>th</sup> 2003) institutes as of January 1<sup>st</sup> 2005 a tax called the “**Tax on Air Transport Noise Pollution**” (TNSA). This clause is classified in article 1609 quatercivies A of the french Internal Revenue Code.

The TNSA is collected to benefit private or public aerodrome administrators for which the annual number of takeoffs by aircrafts - whose maximum taking off weight is greater than or equal to 20 tons - exceeds 20,000 over one of the previous five calendar years (groups 1, 2 and 3). The tax proceeds is used to provide financial assistance to the neighbourhood of the aerodrome concerned - as stipulated in articles L.571-14 to L.571-16 of the Environmental Code - and in case of need, in a limit of half of the annual tax proceed, to the reimbursement of loan annuities to public entities for the financing of works aimed at reducing noise pollution, and to the reimbursement of the sums advanced granted for the financing of the works aimed at reducing noise pollution.

Since January 1<sup>st</sup> 2011, this tax is equally collected to benefit public or private aerodrome administrators for which the annual number of aircraft movements - whose maximum taking off weight is at least two metric tons - has exceeded 50,000 over one of the five previous calendar years, if the “Plan d’exposition au bruit (PEB)” or “Plan de gêne sonore (PGS)” of this aerodrome intersects the “PEB” or “PGS” of an aerodrome that gathers all the characteristics defined in the previous paragraph (aerodrome administrators for which the annual number of takeoffs by aircrafts -- whose maximum taking off weight is greater than or equal to 20 tons -- exceeds 20,000 over one of the previous five calendar years)

When the aerodrome administrator is the same for the both aerodromes, part of the tax collected to benefit one of the 2 aerodromes concerned can each year be allocated by the administrator financing the aid to the residents of the other aerodrome.

The tax rate applicable to each aerodrome is included between the lower and higher values of the group concerned, based on the financial needs of each aerodrome, specially resulting of the financial help to be granted in accordance with current regulation, with foreseeable evolution in noise disturbance plans and the costs of noise proofing.

Those liable for the tax declare on a monthly basis, or on a quarterly basis - if the total amount due for the first month of the quarter is less than 1000 € - the information required to calculate the tax.

These monthly or quarterly declarations are to be sent out to: “Comptables du budget annexe contrôle et exploitation aériens, GFU des taxes aéroportuaires”. At the same time, payment of the tax is sent by wire transfer.

The tax is collected and controlled as per the same rules, conditions, guarantees and penalties as those of the Civil Aviation Tax as mentioned in Article 302 Bis K of the french Internal Revenue Code.

***I. Scope and liability of the tax***

(Paragraph II of Article 1609 quatercivies A of the french Internal Revenue Code)

**A – Taxable entities**

The tax is payable by all aircraft operators whatever are their the nationality, or failing, their owners.

For flights in franchise, charter flights, flights in code share, or, for capacity reservation agreement, joint services or services ensured by rented aircrafts, the person liable for the payment of the tax is the airline whose flight number is used for the air traffic control.

**B – Taxable operations**

Are taxable :

- aircraft whose MTOW (maximum taking off weight) is greater than or equal to two tons taking off from the aerodromes concerned.

The tax becomes applicable once an aircraft takes off from one of the aerodrome concerned.

Are not taxable :

- aircraft whose maximum taking off weight is less than two tons;  
- state-owned aircraft or those used for civilian rescue or fire fighting.

## **C – Liability for the tax**

The tax is liable once an aircraft takes off from one of the aerodromes concerned.

## **D – Aerodromes subject to the TNSA from April 1<sup>st</sup> 2016**

The list of aerodromes subject to the TNSA is mentioned in Article 1609 quaterencies A (§ IV).

### ***II. Assessment of the tax***

(Paragraph III of article 1609 quaterencies A of the french Internal Revenue Code)

The TNSA is based on the decimal logarithm of the MTOW of aircraft, expressed in metric tons.

Modulation coefficients take into account, in a modulation from 0,5 to 120, the time of takeoff (local time) and the acoustic characteristics of the aircraft.

A decree specifies the conditions of application of paragraph III of article 1609 quaterencies A.

### ***III. Rates***

(Paragraph IV of article 1609 A quaterencies of the french Internal Revenue Code)

The tax rate applicable to each aerodrome is included between the lower and higher values of the group concerned, based on the financial needs of each aerodrome, resulting from the financial help to be granted in accordance with current regulation, with foreseeable evolution in the noise disturbance plans (PGS) and the costs of noise proofing.

- 1st group : from 20 to 40 €

Aerodromes : Paris-Charles-de-Gaulle, Paris-Orly and Paris-le Bourget.

- 2nd group : from 10 to 20 €

Aerodromes : Nantes-Atlantique and Toulouse-Blagnac.

- 3rd group : from 0 to 10 €

Aerodromes : all the other airports that cross the threshold set in paragraph I of article 1609 quaterencies A of the Book of Internal Revenue and that do not belong to groups 1 and 2.

A ministerial order by the ministers in charge of the budget, of the Civil Aviation and of the Environment sets the tax rate applicable to each airport.

The list of aerodromes concerned is included on the tax form.

### ***IV. Declaration obligations***

(Paragraph V of article 1609 quaterencies A of the french Internal Revenue Code)

Those who are liable for the tax must declare on a monthly or quarterly basis the MTOW, the acoustic group, the time of aircraft takeoffs from each of the aerodromes subject to the Tax on Air Transport Noise Pollution using the Tax forms provided by the Civil Aviation Authority.

### ***V. Filling out and submitting the declarations***

The forms provided by the french Civil Aviation Authority are dematerialised and available at the following address:

**<http://www.developpement-durable.gouv.fr/Le-Guichet-Fiscal-Unique-a-la-DGAC.html>**

The forms and explanatory notes can be downloaded on the website if it is not possible to send the completed forms online. You can then send the declarations via the post or e-mail (**[acs-sgta@aviation-civile.gouv.fr](mailto:acs-sgta@aviation-civile.gouv.fr)**).

Monthly or quarterly declarations are to be sent out at the latest on the last day of the month following the month or quarter being declared.

At the same time, payment of the tax is sent by wire transfer.

## **A – Data to be declared**

Those who are liable for the TNSA must declare for each aerodrome the following elements every time an aircraft whose MTOW is greater than or equal to two tons takes off :

- the maximum taking off weight per each type of aircraft (MTOW = MMD in french), the one stated by decree by the minister of transports,
- the acoustic group,
- the number of takeoffs during “day time” (6 am-6 pm)\*,
- the number of takeoffs during the “evening” (6 pm-10 pm)\*,
- the number of takeoffs during “night time” (10 pm-6 am)\*.

by grouping together the aircraft presenting the same characteristics (identical MTOW and acoustic group).

\* Taking into account the local time of takeoff

Please note that the day time rate is applicable from 6am, the evening rate is applicable from 6.01 pm and the night time rate from 10.01 pm.

We inform you that those liable for the tax must keep the detail of their traffic for each flight, using the model below, and keep this document at the administration’s disposal, whenever needed:

A	B	C	D	E	F
Date	Heure de décollage (time of takeoff)	N° de vol (flight number)	N° d'immatriculation (registration number)	MMD (MTOW)	GA (acoustic group)

The Tax forms can be filled out on a monthly basis if the total amount due for the first month of each quarter is equal to or greater than 1.000 €; or declare on a quarterly basis if the amount is less than 1.000 €.

When there is no taxable activity during the course of a given month or quarter (i.e. no taxable takeoff from the aerodromes subject to the Tax), monthly or quarterly declaration forms with the mention “NEANT” (= NIL) must be submitted.

#### B – Calculating the tax

Calculation is automatic on the online forms.

The Tax is calculated for each aerodrome within each group (1, 2 and 3).

**TAX DUE = decimal logarithm (log) of the MTOW (= MMD) x modulation coefficient (CM) x aerodrome rate**

For each aerodrome concerned, calculating the Tax on Air Transport Noise Pollution is done as follows:

- **1<sup>st</sup> step** is to calculate log (MTOW).
- **2<sup>nd</sup> step** is to determine the number of daily takeoffs (QTY DAY = QTE JOUR), the number of the evening takeoffs (QTY EVENING) and the number of nightly takeoffs (QTY NIGHT = QTE NUIT) for aircraft with the same MTOW and the same acoustic group (GA).
- **3<sup>rd</sup> step** is to determine the modulation coefficient (CM) to be applied, based on the acoustic group of the aircraft and its takeoff time (decree N° 2007-1824 of 24<sup>th</sup> December 2007, JO of December 2007) :

AIRCRAFT ACOUSTIC GROUP	MODULATION COEFFICIENT		
	6am-6pm	6pm-10pm	10pm-6am
1	12	36	120
2	12	36	120
3	6	18	50
4	2	6	12
5a	1	3	6
5b	0,5	1,5	5

- **4<sup>th</sup> step** is to apply to the aerodrome rate.

**RULES FOR ROUNDING :** When completing the declarations by hand, the following calculation and rounding rules must be used:

The MTOW : rounded to the nearest ton.

The log (MTOW) : with a precision of 2 decimals

The log (MTOW) x QTY DAY x CM x rate : rounded to the nearest Euro

The log (MTOW) x QTY EVENING x CM x rate : rounded to the nearest Euro

The log (MTOW) x QTY NIGHT x CM x rate : rounded to the nearest Euro

## **VI. Payment of the tax**

(Paragraph V of article 1609 quaterencies A of the french Internal Revenue Code)

From January 1st 2014, payment must be sent by wire transfer only; it must be done in euros and payable to the accountant whose bank references appear on page 3 of the form.

Should you have any queries regarding the filling out of the declaration, how to declare online or the payment of the tax, please contact the fiscal one-stop office for the airport taxes :

GFU: 1 rue Vincent Auriol, 13617 Aix-en-Provence Cedex 1 - France  
Phone number : + 33 (0)4 42 33 11 12 - Fax number : + 33 (0)4 42 33 11 10  
E-mail address: [acs-sgta@aviation-civile.gouv.fr](mailto:acs-sgta@aviation-civile.gouv.fr)

Payment terms are stated on page 3 of the form.

## **VII. Inspection of the tax declarations**

(Paragraphs VI and VII of article 1609 quaterencies A of the french Internal Revenue Code)

The tax is collected and controlled as per the same rules, conditions, guarantees and penalties as those of the Civil Aviation Tax, as described in article 302 Bis K of the french Internal Revenue Code. Legal claims followed-up by the Civil Aviation Authority, are presented, investigated and judged according to the same rules as for the Civil Aviation Tax.

The right to make audits by the french Civil Aviation Authority, for the control of companies that do not declare as well as for companies presenting insufficient declarations or payments is done in the same conditions as those set by article L.176 of the Book of Fiscal Proceedings.

As per the clauses of article 302 bis K of the french Internal Revenue Code, if the tax forms are not sent out on time, a specific taxation will be applied automatically. This taxation is calculated by applying the tax rate of the takeoff of the the most taxable aircraft of the one liable to the total number of takeoffs noted down during the month or quarter in question.

In case of absence of declaration, late or incomplete declaration or payment, penalties will be applied as stated in articles 1727 to 1729 A and 1731 of the french Internal Revenue Code.

**Please note that you must keep copies of your declarations and all supporting evidence and in a general manner, any kind of file (electronic, paper or computer files) that will justify the assessment of the tax. You must keep all these files at least during the Administration's recovery period, i.e. three years from beginning to end (three years following the month or quarter for which the tax is due).**