

ONE STOP TAX SHOP
AIRPORT TAXES
TNSA – April 2023 – March 2024

**INSTRUCTIONS FOR DRAWING UP
OF THE TAX DECLARATION
ON AIR TRAFFIC NOISE
(Article L.422-49 CIBS)**

The air traffic noise tax is laid down, until 31 December 2021, in Article 1609 A of the General Tax Code (GTC). From 1st January 2022, the tax shall be governed by the goods and Services Tax Code (CIBS) established by ordinance n° 2021-1843 of 22 December 2021. The tax is henceforth codified in Articles L.422-49 to L.422-57. The provisions set out in Article 1609w A of the GTC shall continue to be applied with regard to the declaration obligations and payments until the regulatory part of the CIBS is published.

The TNSA is levied for the benefit of public or private persons operating aerodromes for which the annual number of aircraft movements with a maximum take-off weight of 20 tonnes or more exceeded 20,000 in any of the previous five calendar years. The proceeds of the tax are allocated for the aerodrome where the taxable event is located to the financing of aid to local residents as provided for in Articles L.571-14 to L.571-16 of the Environmental Code, and where applicable, within the limit of half of the annual proceeds of the tax, to the reimbursement to public persons of the annual instalments of loans contracted to finance noise abatement work, and to the reimbursement of advances granted for the financing of noise abatement work.

This tax is also levied for the benefit of public or private persons operating an aerodrome for which the annual number of aircraft movements with a maximum take-off weight greater than or equal to 2 tonnes exceeded fifty thousand in one of the five previous calendar years, if the noise exposure or noise discomfort plans for this aerodrome have an area of intersection with the noise exposure or noise discomfort plans for an aerodrome with the characteristics defined in the preceding paragraph.

Supported by the airlines, this tax implements the polluter-pays principle: the noisier the aircraft and takes off at the most inconvenient times for local residents, the higher the amount. It is thus one of the key elements of the public policy to combat airborne noise pollution. For more information on the financial incentive for fleet renewal, you can go to the following address : <https://www.ecologie.gouv.fr/incitations-financieres-au-renouvellement-des-flottes>.

I. SCOPE, TAXABLE EVENT AND REQUIREMENT TO PAY THE TAX

A - Taxable and liable persons:

According to the provisions of Article L.422-56 of CIBS, the TNSA is payable by any person operating one or more aircraft, regardless of their nationality and legal form and regardless of the nature of the legal relationship between that person and the aircraft used. When this operator is not known, it is the owner who is taxable and liable.

B - Taxable operations:

Take-offs of aircraft with a maximum take-off weight of at least two tonnes are taxable (art. L.422-50).

The following are not taxable:

- aircraft operated for civil protection missions or for fire fighting;
- State aircraft, used in military, customs or police services.

C -taxable event and requirement to pay the tax:

The requirement to pay tax occurs when the taxable event defined by the aircraft take-offs from the aerodromes concerned (Article L.422-51) has taken place.

D - Aerodromes concerned by the TNSA:

The aerodromes that meet the eligibility criteria for the financing of soundproofing aid for local residents are those departing which take-offs are taxable. These are those that fall under the jurisdiction of the Airport Disturbance Control Authority (ACNUSA) provided for and governed by the provisions of Article L 6361-1 of the Transport Code.

II. TAX BASE

The TNSA is based on the decimal logarithm of the maximum weight at take-off of the aircraft expressed in tonnes.

This value is modulated by applying a coefficient that takes into account two categories of criteria:

- on the one hand, the time of take-off (local runway time and not time scheduled) in three periods:

“Daytime” period: from 06h00 to 17h59

“Evening time” period: from 18h00 to 21h59

“Night time” period: from 22h00 to 05h59

- on the other hand, the acoustic group to which the aircraft belongs.

The combination of these criteria determines the effectively applicable modulation coefficient:

MODULATION COEFFICIENT FROM 1 APRIL 2023 INCLUSIVE			
Acoustic group of the aircraft	AIRCRAFT TAKE-OFF PERIOD		
	6h00 - 17h59	18h00 - 21h59	22h00 - 5h59
1	6	18	60
2	3	9	30
3	1.5	4.5	12.5
4	0.5	1.5	5
5	0.25	0.75	2.5
6	0.4	1.2	3.6

To determine the acoustic group of each aircraft and thus improve the quality of online declarations, the DGAC provides airlines with an acoustic group calculator that you will find online on the website of the Ministry of Ecological Transition and Cohesion of territories (<https://www.ecologie.gouv.fr/taxes-aeronautiques>).

III. RATES

(Article L.422-54)

The tax rate applicable on each aerodrome is between the lower and upper values of the group to which it belongs. From 1 April 2023, the 3 rate groups shall be as follows:

- 1st group: from €20 to €75

Specially designated aerodromes: Nantes-Atlantique, Paris-Charles-de-Gaulle, Paris-Orly and Paris-Le Bourget

- 2nd group: from €10 to €20

Specially designated aerodrome : Toulouse-Blagnac

- 3rd group: from €0 to €10

All aerodromes surpassing the threshold set out in article L. 6360-1 of the transport code and not belonging to groups 1 and 2.

By way of the applications of Article L. 422-54, the rates shall be set for each aerodrome by decision taken by the ministers responsible for the budget, civil aviation and the environment. These rates, presently codified in Article 158, 159 and 159 *bis* of annexe IV of the CGI) and the list of the aerodromes concerned shall be set out as follows:

AERODROMES BY RATE GROUPS	RATES FROM 1 APRIL 2023 INCLUSIVE
GROUP 1	
Nantes-Atlantique	€27.00
Paris-Charles de Gaulle	€21.90
Paris-Le Bourget	€71.90
Paris-Orly	€26.60
GROUP 2	
Toulouse-Blagnac	€17.70
GROUP 3	
Beauvais-Tillé	€2.90
Bordeaux-Mérignac	€4.45
Lille-Lesquin	€0.80
Lyon-Saint Exupéry	€0.00
Marseille-Provence	€4.70
Nice-Côte d'Azur	€0.50

IV. DECLARATIVE AND CONTRIBUTORY OBLIGATIONS
(Paragraph V of Article 1609w A of the CGI)

Those liable for tax must declare for each calendar month or quarter on forms conforming to the model established by the civil aviation administration, at the latest on the last day of the second month following the month or quarter concerned, the elements of assessment useful for the payment of the tax.

NB: the declarative and contributory deadlines are governed by the provisions of Article 1609 w A of the CGI until the publication of the regulatory part of the CIBS.

Electronic declarations shall be done online on the portal Espace Taxes Aéronautiques at the following address:

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

At the same time those liable shall pay their tax by bank transfer

A - The data to be declared:

The base elements are:

- the maximum take-off weight of each type of aircraft, as established by order of the Minister responsible for transport,
- the acoustic group
- the number of take-offs divided into "daytime", "evening" and "nighttime",
by grouping together aircraft with the same characteristics (maximum take-off weight and identical acoustic group).

It is specified that those liable for tax are required to keep and make available to the administration, upon request, flight-by-flight details in the following format:

A	B	C	D	E	F
Date	(time of take-off) <i>(time of takeoff)</i>	Flight Number <i>(flight number)</i>	Registration number <i>(registration number)</i>	MMD <i>(MTOW)</i>	AG <i>(acoustic group)</i>

The regularity of the declarations is quarterly if during a civil quarter the tax due is lower than €1,000. Where the amount of tax for all the months of a quarter is higher than €1,000 the declaration shall be submitted on a monthly basis.

When no operation has been made during the course of a given month or quarter, the monthly or quarterly declaration with the word "NIL" shall be drawn up and transmitted to the administration.

B - The calculation of the tax:

The calculation of the tax is based on each aerodrome visited.

TAX DUE - decimal logarithm (log) of the maximum weight at take-off (MMD) X modulation coefficient X aerodrome rate.

For each of the aerodromes concerned, the calculation of tax on air sound disturbance shall be operated as follows:

- **1st step:** log (MMD)
- **2nd step:** apply the modulation coefficient, according to the two criteria (take-off time and acoustic group of the aircraft) by allocating the take-offs made according to these criteria.
- **3rd step:** apply the applicable rate for each aerodrome used.

ROUNDING RULES: In the event of use of "paper" forms, the calculation and rounding rules below shall be respected.

The MMD: rounded to the nearest tonne

The log (MMD): accuracy to two decimals

The log (MMD) QUANTITY DAY X CM X rate: rounded to the nearest euro

The log (MMD) QUANTITY EVENING X CM X rate: rounded to the nearest euro

The log (MMD) QUANTITY NIGHT X CM X rate: rounded to the nearest euro

NB: The use of the online declaration allows for the automatic calculation of the base and the amount of tax.

V. REGULATION ON THE TAX ON AIR TRAFFIC NOISE
(Paragraph V of Article 1609w A of the CGI)

The payment, obligatorily by bank transfer, shall be made in euros and transmitted to the public accountant whose bank references are set out on page 3 of the declaration form.

For any matter related to 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 4 42 33 11 12

VI. CONTROL OF DECLARATIONS

(Paragraphs VI and VII of Article 1609w A of the CGI)

The TNSA is collected and controlled according to the same rules, conditions, guarantee and sanctions as those established for the civil aviation, safety and security, airport equalisation rates on air passenger transport referred to in Article L.422-20 of the CIBS, in accordance with Article L.422-12 of the same code.

If the declaration is not made within the time limit, it shall be automatically taxed in accordance with Article L.67A (2) of the book of tax procedures, established on the basis of the proceeds of the MMD of the aircraft, where applicable at its highest level when the same model of aircraft gives rise to several MMDs, and the number of take-offs known to the administration for the month or quarter in question. 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, the increases set out in Articles 1728 to 1731 of the same code.

A copy of the declaration and supporting documents must be kept during the administration's recovery period, which runs until 31 December of the 3rd year following the year of taxation.