

**1.a. When the destination is a Corsican airport, what is the legal regime for the solidarity rate of the tax on air passenger transport?**

Application of the solidarity rate (hereinafter referred to as « TS », « tarif de solidarité » in french, and corresponding to the former name TSBA) is based on several criteria, including the taxable items and the taxable event, which are as follows:

- Firstly, the TS applies to any commercial flight departing from national territory (which means metropolitan territory including Corsica, overseas departments and regions);
- Secondly, the taxable event for the TS is the passenger's boarding (article L. 422-14 of the Goods and Services Tax Code (CIBS in french)).

In the case of a "domestic" flight (e.g., Marseille - Bastia), the TS must be paid only once.

**1.b. What is the link between the tax referred in article L. 422-29 of the CIBS and solidarity rate of the tax on air passenger transport ? When the destination is a Corsican airport, what system is applicable for the TS?**

In Corsica, the « tax » linked to boarding or landing falls within the scope of article L. 422-29, and represents an tax surcharge on the tax on air passenger transport (TTAP in french). This tax surcharge has no link with the TS.

**2. Are helicopter operators liable to pay the TS for passengers on board commercial flights?**

According to art. L. 422-14 of the CIBS, any boarding of passenger in the territory of taxation on board an aircraft carrying out a commercial flight [...], other than in direct transit, is subject to the tax. According to art. L. 6100-1 of the French Transport Code, helicopters are aircrafts.

Consequently, any commercial flight (within the meaning of art. L. 422-5 of the CIBS) carried out by helicopter falls within the scope of the tax.

This is already the case under current legislation, where no distinction is made according to the type of aircraft used to make a commercial flight.

**3. Should helicopter operators providing non-scheduled air services apply the « business aircraft – turboprop » rate or the rate applicable to other operators?**

Article 30 of the 2025 Finance Act states that only operators of « *non-scheduled air services using aircraft equipped with one or more turboprops* » must be subject to the « business with turboprop » rates.

From March 1, 2025, and insofar as the « helicopter » category is not mentioned in article 30 of the Finance act for 2025, helicopter operators providing non-scheduled air services, like those providing scheduled services, will have to apply the rates corresponding to the following service categories: « normal » or « with additional services » and in accordance with the TTAP (in french) base (see question n° 2).

**4. Is the TS due in the event of employee/manager's boarding of the operator who is not a crew member (e.g.: a flight attendant who is not on duty on the flight), provided that this person is being carried on behalf of the operator?**

According to article L. 422-14 of the CIBS, « *any passenger boarding a commercial aircraft in the tax territory [...], other than in direct transit, is subject to the tax* ».

Now :

- Within the meaning of art. L. 422-3 of the CIBS, « *a passenger is any person aged at least two years boarding an aircraft and whose presence is not justified by the running of the flight or the performance of operations inherent in flights* ».

- According to art. L. 422-5 of the aforementioned code: « *A commercial air transport flight is defined as any movement of an aircraft operated as part of an economic activity, the purpose of which is to transport passengers or goods on behalf of a third party from a point of origin to a point of destination other than that of origin* ».

Thus, only passengers on commercial flights are subject to the TS.

Within commercial flights, if an employee or manager boards on a personal basis, the TS will be due (e.g.: a member of flight crew who has bought a ticket to go on vacation and who travels on his employer's airline). On the other hand, an operator's employee or manager boarding on behalf of his/her company (i.e. for professional reasons), will not be subject to the TS (e.g. a member of flight crew who lives in city A and connects to city B, on his/her employer's airline, to carry out a rotation departing from city B on behalf of the same employer).

In the case of own-account flights (i.e. private flights) involving employees or managers of the operator, or employees/managers of a company that owns 100% of the operator, these are not subject to the TS.

**5. Do « aircraft movements carried out for the purposes of emergency medical evacuation », that are exempt from the TS, cover all emergency medical flights as defined in article 1 of the order of 25 March 2008?**

According to the updated tax notice for 2025 : « *The following are not considered public air transport flights: emergency health evacuations including any round-trip flight for the purposes of an emergency medical service, including the vital transport of blood, organs or medicines* ».

Accordingly, under article L. 422-5 of the CIBS, flights that takes part of an emergency medical evacuation operation are not considered « commercial ».

This implies that :

- On the one hand, any medical flight in the context of a vital emergency (transport of a patient, organs or medicines) is outside the scope of the solidarity rate;

- On the other hand, « return » or « empty » flights, although not urgent, but which are part of this emergency medical operation, are also outside the scope of the rate.

**6. Is the TS due when the aircraft is not specifically operated on a commercial basis, within the meaning of article 2, 1d of Regulation 965-2012, and the type of flight filed is « general aviation »?**

When filing a flight plan, it is necessary to specify the type of flight: general aviation (G), non-scheduled transport (N), scheduled transport (R), military (M), other (X). However, this information on the type of flight (e.g.: flight plan filed as « G ») does not determine whether or not the tax applies, as it does not make it possible to assess whether or not the flight is commercial.

Article L. 422-5 of the CIBS specifies at national level the definition of commercial flight established at European level. Under these conditions, an aircraft flight that does not fall within the definition of a commercial flight is not taxable.

The economic activity criteria is not met if the activity is not carried out for valuable consideration.

With regard to the criteria of carrying out transport on behalf of third parties: shared/fractional ownership models are part of own-account transport (it should also be noted that the management company is generally made up of partners who are also owners - including through participations in other structures - of the aircraft, and/or is itself, directly or indirectly, one of the owners of the aircraft).

It is therefore appropriate to refer to the interpretation given by the DGAC in its notice on shared/fractional ownership on its website (<https://www.ecologie.gouv.fr/politiques-publiques/transport-public-prive>): these models fall under own-account transport, unless an examination of the specific case shows that the situation is actually in a situation of commercial transport (illicit public transport). In particular, the question of the symbolic nature or not of participation in a co-ownership/fractional of aircraft (specifying that the applicable law does not currently set a minimum participation) will be taken into account, and may question the answers given below, as well as the other criteria for illegal public transport in such arrangements.

#### *6.1.1. What about a holder of a property/co-ownership right?*

See explanatory note on the definition of taxable public transport and private transport below:

<https://www.ecologie.gouv.fr/politiques-publiques/transport-public-prive>

#### *6.1.2. What does the holder benefit from an AOC?*

According to the elements cited above, obtaining an AOC is not a criteria used to classify the flight as commercial or not.

#### *6.1.3. What about the situation of guests?*

Once the flight is defined as commercial, the tax base is calculated on the number of passengers on board, regardless of the fare conditions granted by the carrier, and whether or not a ticket is issued.

#### *6.1.4. What about a partner in the owning company?*

Whether or not a partner is subject to the solidarity rate will follow the same conditions as those set out for the holder of a property or co-ownership right (see above and <https://www.ecologie.gouv.fr/politiques-publiques/transport-public-prive>).

#### *6.2. What about a fractional owner of an aircraft?*

See the explanatory note on the definition of taxable public transport and private transport below:

<https://www.ecologie.gouv.fr/politiques-publiques/transport-public-prive>

#### *6.3. What about an aircraft operated by a third-party company?*

For example, a company or individual who, for the purposes of their business, leases an aircraft on a bareboat basis or finances its acquisition through a leasing agreement, which they then entrust to a specialized company, whether or not they hold an AOC.

Whether or not they are subject to the solidarity rate in the case of aircraft leasing will follow the same conditions as those set out for holders of a property or co-ownership right (see above and <https://www.ecologie.gouv.fr/politiques-publiques/transport-public-prive>).

### **7. Is there a link between the type of flight filed in the flight plan and the application of the TS?**

The type of flight (general aviation-G, non-scheduled transport-N, scheduled transport-R, military-M, other-X) has no impact on the application of the TS to persons defined as passengers and operating a

commercial flight that meet the criteria of routing from one point of origin to a different point of destination.

**8. Is an operator liable for the TS for the boarding of a passenger who is also a shareholder of the operator?**

If the operator operates a commercial flight within the meaning of article L. 422-5 of the CIBS and the shareholder is a passenger within the meaning of article L. 422-3 of the CIBS, the operator is liable for the TS for the boarding.

**9. Must an aircraft with a maximum operating passenger seating capacity (MOPSC) greater than 19 seats but with a configuration equal to or less than 19 seats pay the tax applicable to the « business aircraft » category or the tax applicable to aircraft with a MOPSC greater than 19 seats? E.g., A318 ACJ, Boeing 737 BBJ**

Article L. 422-22-1 of the CIBS, created by article 30 of the 2025 Finance Act, explicitly refers to the MOPSC, defined by EASA as the maximum operating passenger seating configuration.

Therefore, it is the number of seats provided for by the MOPSC that must be used to characterize the « business aircraft» category within the meaning of the CIBS.

**10. What regime applies to a domestic multi-stop flight where the time between landing and boarding at each of these airports is less than 24 hours?**

The three cumulative criteria for a passenger in transit are defined by article L. 422-7 of the CIBS:

*« 1° This situation occurs during the transport of the passenger or goods by air;*

*2° The final destination aerodrome and the initial departure aerodrome are separate and are not part of the same airport system consisting of Paris-Le Bourget, Paris-Orly, and Paris-Charles de Gaulle aerodromes;*

*3° The time between the scheduled landing and takeoff times of the aircraft does not exceed 24 hours. »*

For a route from Le Bourget Airport to Lille Airport (by Nice, Bordeaux, and Toulouse, for example, i.e., LBG-NCE-BOD-TLS-LIL) where the three cumulative criteria for passenger in transit are met, the passenger will be subject to the TS once.

For a route departing from and arriving at Le Bourget Airport, with multiple stopovers, e.g., LBG-NCE-BOD-TLS-LBG, the second criteria for passenger in transit is not met, namely that the final destination airport and the initial departure airport are not distinct.