France Hates Planes – it’s official

David Mumford
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Key Points – updated 5 March 2025

- **France have massively hiked their passenger air tax rates, effective 1st March 2025, which also now extend to commercial BizAv flights – private flights are exempt.**
- **These new rates will mean operators must pay anywhere from €420 to €2100 per passenger, depending on where you’re flying!**
- **The tax applies to flights departing from both mainland France and most French overseas territories – but with some exceptions.**

France has just passed its annual budget, which includes some **eye-watering adjustments to the Air Passenger Transport Tax** (Taxe de Solidarité sur les Billets d’Avion, or TSBA), which now extends to commercial BizAv flights (aircraft with 19 seats or less).

The new rates are due to take effect from 1 March 2025, and vary depending on destination. For BizAv departing from French airports, the new rates per passenger will be:

- **€420 for European destinations**
- **€1015 for intermediate destinations (everywhere else up to 5500km)**
- **€2100 for long-distance destinations (beyond 5500km).**

And yes, those rates are **per passenger!** Domestic flights within France will have to pay an extra 10% VAT on top of these rates.

The airlines are getting hit too. The budget includes a rise from €2.63 to €7.40 for an economy ticket heading anywhere within Europe, and more if you’re going somewhere farther away or are traveling in

business class.

DESTINATION FINALE	CATÉGORIE DE SERVICE	Tarif (€)
European or similar destination	Normal	7,4
	With additional services	30
	Business aircraft with turboprop	210
	Business aircraft with turbojet	420
Intermediate destination	Normal	15
	With additional services	80
	Business aircraft with turboprop	675
	Business aircraft with turbojet	1015
Distant destination	Normal	40
	With additional services	120
	Business aircraft with turboprop	1025
	Business aircraft with turbojet	2100

There's a weird way they calculate the distance flown here. The new law specifies that the **distance used to determine the tax will be calculated from LFPG/Paris Charles de Gaulle airport** (what they call the the "national reference aerodrome of the metropolitan territory"), rather than the actual distance between departure and destination airports.

For example, if you're flying from LFMN/Nice to KTEB/Teterboro, the tax calculation will actually use the distance from LFPG/Paris to KTEB/Teterboro instead. The idea with this weird method is that it helps give a consistent and simplified way of calculating the distance for tax purposes.

Do private flights have to pay this too?

We're almost 100% sure they don't.

The new tax rules list a few exemptions, including: **"flights undertaken by a physical or legal person for the purposes of leisure aviation or on their own behalf."**

That sounds very much like private flights.

Also, the French tax authority has an entire website where they try to answer questions like this. The best answer comes in the March 1st FAQ which clarifies three points:

"Own-account" (ie. private) flights are not subject to the tax:

"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."

Non-commercial flights are not taxable:

"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."

Fractional/shared ownership flights are generally considered private and not subject to the tax:

"With regard to the criteria of carrying out transport on behalf of third parties: shared/fractional ownership models are part of own-account transport…"

The doc also says that even if a flight is filed as "General Aviation" (G) in the flight plan, this does not automatically mean it is tax-exempt. It sounds like the authorities pretty much ignore how the flight plan is

filed – they're more interested in determining whether the flight truly meets the definition of **non-commercial private transport** or **commercial transport** under tax law.

What about flights from French overseas territories?

This is where it gets even more complicated! The tax applies to flights departing from both mainland France and **most French overseas territories** – but with some exceptions.

Flights departing from these places are exempt:

- *TFFJ/Saint Barthelemy and TFFG/Saint-Martin*
- *New Caledonia and French Polynesia*
- *LFSB/Basel-Mulhouse Airport (flights operated under Swiss traffic rights from here are exempt).*

The tax applies to flights departing from:

- *Guadeloupe*
- *Reunion*
- *Martinique*
- *Mayotte*
- *French Guyana*

For flights from these places, here's how they calculate what rate of tax you should pay:

"European or similar destination" (€420):

- Flights within the same French overseas territory.
- Flights to mainland France and Corsica.
- Flights to EU, EEA, Switzerland, or within 1000 km of the departure airport.

So for example, a TFFR/Guadeloupe to LEMD/Madrid flight would qualify for this (because it's going to an airport in the EU).

"Intermediate destination" (€1015):

- Flights to any airport 1000-5500km away, not covered by the above criteria.

For example, a TFFR/Guadeloupe to KTEB/Teterboro flight (approx 2000km).

"Distant Destination" (€2100):

- Flights to any airport more than 5500km away, not covered by the above criteria.

For example, a TFFR/Guadeloupe to KSFO/San Francisco flight (approx 5530km).

How should operators pay these taxes?

The new tax rules say that operators have to work out how much they owe, and declare it using an online portal: https://taxes-aeronautiques.sigp.aviation-civile.gouv.fr/

Until 31 Dec 2025: Operators must submit declarations by the last day of the month following the reporting period (monthly or quarterly).

From 1 Jan 2026: The deadline changes to the 20th of the following month.

There's also some text saying that if an operator fails to declare or underreports passengers, the DGAC may use aircraft seating capacity to estimate tax liability!

We have had some local reports saying that some FBOs/Handlers have been collecting these taxes from operators, and paying on their behalf. But some others have reported that they're not doing this as it's technically illegal. So we're not sure we would recommend this option at the moment!

Why is France doing this?

The French government have projected these new tax rates to generate **€800-€850 million in additional revenue.** The country's new Minister for Public Accounts has given a to the tax increase –

"I am in favour. It is a measure of fiscal and ecological justice," she told Le Parisien on Jan 5. "The 20% of the population with the highest incomes are responsible for more than half the expenditure on air travel."

So there you have it, friends. **France hates planes – it's official.**