

Environment

TNSA Briefing Note

Aviation noise tax.

Reminder of TNSA regulations

The French aviation noise tax (TNSA) was created by article 19 of the amending finance law for 2003 (no. 2003-1312 of December 30, 2003). It replaced, from 1 January 2005, the “air transport” section of the general tax on polluting activities (TGAP). This provision has been codified in Article 1609 quatervicies A of the General Tax Code.

Amended by LAW n° 2019-1479 of December 28, 2019 - art. 81 (V)

The proceeds of the tax are allocated to financing the aid for local residents provided for in Articles L. 571-14 to L. 571-16 of the Environmental Code.

Tax calculation.

The tax is based on the decimal logarithm of the maximum take-off weight of aircraft, expressed in tonnes. Modulation coefficients take into account, in a ratio of 0.5 to 120, the take-off time and the acoustic characteristics of the aircraft.

To take into account progress in aeronautical construction since 2004, the DGAC has overhauled the classification of aircraft into acoustic groups, which came into effect in April 2022.

Application of tax.

The tax rate applicable to each aerodrome is set by joint order of the ministers responsible for the budget, civil aviation and the environment. This rate is between the lower value and the upper value of the group to which it belongs. It depends on the financing requirement at each aerodrome, as it results in particular from the aid to be granted in application of the regulations in force, the foreseeable evolution of noise annoyance plans and that of soundproofing costs.

1st group: Nantes Atlantique, Paris-Charles-de-Gaulle, Paris-Le Bourget, Paris-Orly aerodromes: from €20 to €40;

2nd group: Toulouse-Blagnac aerodrome: €10 to €20;

3rd group: all other aerodromes which exceed the threshold set in I: from 0 to 10 €.

Soundproofing aid procedure.

Step 1: presentation of an application file by the local resident.

Stage 2: examination of the request by the “residential aid management unit”, a specialized department of ADP.

Step 3: if the file is eligible (situation inside the PGS): presentation to the CCAR for a request for a soundproofing diagnosis.

Step 4: diagnosis by an expert firm and establishment of an estimate.

Step 5: presentation of the file with estimate to the CCAR for acceptance of the soundproofing work.

Stage 6: carrying out the work.

BAR France participates in the CCARs of ORY and CDG to ensure that soundproofing aids comply with the allocation rules, in particular in the application of geographical limits.

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Source ADP

2022 review

For CDG:	For ORY:
Premises that have benefited from aid for soundproofing work	Premises that have benefited from aid for soundproofing work
From 1995 to 2003: 4635 (€48m aid)	From 1995 to 2003: 8454 (€52m aid)
From 2004 to 2022: 36,914 (€382m in aid)	From 2004 to 2022: 19,520 (€21m aid)
Premises remaining to be soundproofed at the end of 2022: 19987, i.e. around 1/3 of the accommodation to be soundproofed.	Premises remaining to be soundproofed at the end of 2022: 9302