

Canada Customs and Revenue Agency Notice

ET/SL-0046

Canada Customs and Revenue Agency (CCRA) NOTICE
ET/SL-0046
February 18, 2003

NOTICE TO ALL AIR CARRIERS: AIR TRAVELLERS SECURITY CHARGE – RATE REDUCTIONS FOR AIR TRANSPORTATION WITHIN CANADA

Travellers pay the Air Travellers Security Charge (ATSC) on the acquisition of air transportation services within Canada and from Canada to foreign destinations.

Currently, for domestic air travel, where the GST/HST applies at the rate of 7% or 15% for the air transportation service, the ATSC is \$11.22 for each chargeable emplanement, to a maximum of \$22.43. Where the GST/HST does not apply, the ATSC is \$12.00 for each chargeable emplanement, to a maximum of \$24.00.

RATE REDUCTIONS:

As announced by the Minister of Finance in the February 18, 2003 Budget, the new ATSC rates will be as follows:

For domestic air travel, where the GST/HST applies at the rate of 7% or 15% for the air transportation service, the ATSC will be \$6.54 for each chargeable emplanement, to a maximum of \$13.08. Where the GST/HST does not apply, the ATSC will be \$7.00 for each chargeable emplanement, to a maximum of \$14.00.

These reduced ATSC rates will apply to domestic air travel, purchased in Canada on or after March 1, 2003, that includes a chargeable emplanement on or after March 1, 2003.

There is no change to the ATSC rates for air travel to foreign destinations.

Please refer to the Department of Finance's Ways and Means Motion for specific details, which can be found at <http://www.fin.gc.ca>.

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 Canada Customs and Revenue Agency Agence des douanes et du revenu du Canada

Canada

Should you have any questions about these rate changes or any other ATSC matter, please call the CCRA Excise and Other Levies Unit at the Summerside Tax Centre at (877) 432-5472 toll-free from Canada and the United States. If you reside outside these countries, call (902) 432-5472. Service is available in both English and French.