

October 1, 1998

ET/SL-0037

REVENUE CANADA NOTICE

**NOTICE TO ALL LICENSED AIR CARRIERS
REPEAL OF THE AIR TRANSPORTATION TAX (ATT)**

As announced in ETSL Notice 0035 (August 20, 1997) and GST/HST News 29 (Summer 1998), the ATT will be repealed on October 31, 1998. All ATT licences will be cancelled at that time. Excise tax returns (form B200) and remittance forms for the month ending or accounting periods ending October 31, 1998 will be mailed out to all licensees and should be completed and returned in the usual fashion.

Although regular returns will no longer be issued after this date, any licensee who collects ATT in excess of what has been remitted is required to forward the additional ATT so collected. Payments, together with completed excise tax returns, should be sent to the following address:

Revenue Canada, ECS Accounting
Summerside Tax Centre
275 Pope Road
Summerside, P.E.I.
C1N 5Z7

Please find enclosed some blank excise tax returns. Photocopies are acceptable.

This notice also serves as a reminder that licensees who are required to collect ATT must maintain adequate records and books of account and other supporting documentation in English or French in such form and containing such information as will enable verification of the amount of tax that should have been collected by a carrier or its agent. The *Excise Tax Act* provides that such books and records must be retained until the expiration of six years from the end of the calendar year in respect of which those records and books are kept or until written permission for their prior disposal is given by the Minister.

Should you have any questions, please do not hesitate to contact your local Revenue Canada tax services office.