

# Canada Customs and Revenue Agency Notice

ET/SL-0045

October 28, 2002

## Notice to all Air Carriers : Air Travellers Security Charge (ATSC) - Refunds

Travellers pay the Air Travellers Security Charge (ATSC) on air transportation within Canada and from Canada to foreign destinations. This notice explains when a refund of the ATSC may be allowed and how to apply for a refund.

For more information about the ATSC, please see "Contact us" at the end of this notice.

### General

Section 32 of the *Air Travellers Security Charge Act* (ATSCA) authorizes a designated air carrier, in certain circumstances, to refund or credit an amount that it collected as a charge. Section 33 of the ATSCA states that people also have the option of applying to the Canada Customs and Revenue Agency (CCRA) for a refund.

When a passenger uses no part of an air transportation service, a designated air carrier or the CCRA may credit or refund the ATSC. When an air transportation service is only partially used, a designated air carrier or the CCRA may credit or refund the ATSC **if the used part of the air transportation service was not subject to a charge.**

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Canada

The following examples show how the ATSCA refund provisions apply when an air transportation service is not used or is only partially used. Briefly:

- in the examples where a refund is **not** allowed, there **is** a chargeable emplanement in Canada;
- in the examples where a refund **is** allowed, there is **no** chargeable emplanement in Canada.

**(A) Air transportation acquired in Canada for air travel within the continental zone**

The continental zone includes Canada, the United States (except Hawaii), and the islands of St. Pierre and Miquelon.

Example: If a passenger on a Toronto-Montréal-Toronto journey uses no part of the air transportation service, he or she would be entitled to a full refund of \$22.43 ATSC plus GST.

Example: If a passenger on a Toronto-Montréal-Toronto journey uses only the Toronto-Montréal portion, he or she would **not** be entitled to a partial refund of \$11.22 ATSC for the unused portion.

**(B) Air transportation acquired in or outside Canada for air travel within the continental zone**

Example: If a passenger on a Toronto-Miami-Toronto journey uses only the Toronto-Miami portion, he or she would **not** be entitled to a full refund of \$11.22 ATSC.

Example: If a passenger on a Miami-Toronto-Miami journey uses only the Miami-Toronto portion, he or she would be entitled to a full refund of \$12 ATSC.

**(C) Air transportation acquired in or outside Canada for air travel outside the continental zone**

Example: If a passenger on a Montréal-Paris-Montréal journey uses only the Montréal-Paris portion, he or she would **not** be entitled to a full refund of \$24 ATSC.

Example: If a passenger on a Paris-Montréal-Paris journey uses only the Paris-Montréal portion, he or she would be entitled to a full refund of \$24 ATSC.

Example: If a passenger on a Vancouver-Tokyo-Vancouver journey uses only the Vancouver-Tokyo portion, he or she would **not** be entitled to a full refund of \$24 ATSC.

Example: If a passenger on a Tokyo-Vancouver-Tokyo journey uses only the Tokyo-Vancouver portion, he or she would be entitled to a full refund of \$24 ATSC.

## **Refund process**

People who choose to apply to the CCRA for their refund must submit Form B254, *Application for Refund of the Air Travellers Security Charge*, no later than two years after they paid the ATSC. Form B254 is available on the CCRA Web site at [www.ccra.gc.ca/forms](http://www.ccra.gc.ca/forms) or by calling (877) 432-5472 (toll-free) or (902) 432-5472.

The completed form should be mailed to the following address:

Excise and Other Levies Unit  
CCRA Summerside Tax Centre  
275 Pope Road, Suite 101  
Summerside PE C1N 6E7  
CANADA

Supporting documents, such as unused airline tickets and receipts, should be included with the ATSC refund claim. The CCRA may request and review any information it deems necessary to determine whether a refund is allowed and the amount of ATSC to be refunded. See Form B254 for more details on this process.

## **Legislative references**

Sections 32 and 33 of the ATSCA are available at [www.parl.gc.ca](http://www.parl.gc.ca) (click on “Bills” in the upper navigation bar, then on “House of Commons/Government Bills” in the left-hand menu, then on “37<sup>th</sup> Parliament, 1<sup>st</sup> Session” in the left-hand menu, and then on Bill “C-49”).

## **Contact us**

More information about the ATSC is available in *Excise Taxes and Special Levies Notice 0043* or by calling the Excise and Other Levies Unit at (877) 432-5472 toll-free from Canada or the United States. If you reside outside these countries, call (902) 432-5472. Service is available in both English and French.