



AIR TRAVELLERS SECURITY CHARGE RETURN

See completion instructions attached

Protected when completed

Business name	
Mailing Address	
City	
Province	Postal Code

Send this completed return to:
CANADA REVENUE AGENCY
OTHER LEVIES DIVISION
SUMMERSIDE TAX CENTRE
275 POPE ROAD, SUITE 101
SUMMERSIDE, PE C1N 6E7

1 Business Number

2 Period covered (YYYY/MM/DD)
 From To

3 Due date of return (YYYY/MM/DD)

- Check the information above for completeness and accuracy. You may change your mailing address, and the name and telephone number of the contact person in your organization using the change stub on the back of the return. For other changes, contact the Summerside Tax Centre at 1-877-432-5472 for Canada and United States or (902) 432-5472 for all other countries. **Do not make any changes to the pre-printed information on the return.**
- You must file a return for every reporting period, even if the return reports a zero balance.
- This form provides general instructions for your convenience and guidance only. The instructions do not replace the provisions of the *Air Travellers Security Charge Act*. For more information or assistance, please contact the Summerside Tax Centre at the same numbers mentioned above.
- Copy the amounts from the boxes numbered 4, 5, 6 and 7 on the top portion to the corresponding boxes in the lower portion.

Personal information provided on this form is protected under the provisions of the *Privacy Act* and is maintained in Personal Information Bank CRA PPB-030.

REPORTING PERIOD SUMMARY

Air Travellers Security Charge payable	<input type="text"/>	4
Refunds	<input type="text"/>	5
NET PAYABLE (4 minus 5)	<input type="text"/>	6
PAYMENT HEREWITH	<input type="text"/>	7

A balance of less than \$2 will neither be charged nor refunded.

KEEP THE TOP PORTION OF THIS RETURN FOR YOUR RECORDS. This is your working copy. It and any other information you use to prepare your return are subject to audit and must be retained for verification purposes.

B249 E (07)

▼ **Detach here and return lower portion** ▼

Do not staple or use paper clips.



AIR TRAVELLERS SECURITY CHARGE RETURN

Business Number

Period covered (YYYY/MM/DD)
 From To

Air Travellers Security Charge payable	<input type="text"/>	4
Refunds	<input type="text"/>	5
NET PAYABLE (4 minus 5)	<input type="text"/>	6
PAYMENT HEREWITH	<input type="text"/>	7

Client contact name	Telephone no.

I hereby certify that the information in this return is true, correct and complete.

Authorized signature

Date

IT IS A SERIOUS OFFENCE TO MAKE A FALSE RETURN.

**INSTRUCTIONS FOR COMPLETING AND SUBMITTING
AIR TRAVELLERS SECURITY CHARGE RETURN FORM B249**

Payment must be received by a Canada Revenue Agency (CRA) office or a Canadian financial Institution not later than the last day of the first month following the fiscal month of the air carrier.

NOTE:

If a due date (return, instalment or adjustment) falls on a day that your local Tax Service Office is normally closed for business (Saturdays, Sundays or public holidays), the due date becomes the first day your local Tax Service Office is open for business after that date.

You may wish to pay where you bank in Canada (only a few institutions do not accept CRA payments). In such cases, **payments** must be accompanied by a **Remittance Voucher** and must be received by the financial institution **by the due date**, the teller's stamp being proof of the date of receipt.

Your financial institution will **not** accept your return and you will have to mail it to us if:

- the balance is a credit;
- the return reports a zero balance; or
- you are using a photocopy of this form.

Every person who is required to pay an amount to the Receiver General shall, if the amount is \$50,000 or more, make the payment(s) accompanied by a **Remittance Voucher** to the account of the Receiver General at:

- (a) a bank;
- (b) a credit union;
- (c) a corporation authorized under the laws of Canada or a province to:
 - (i) carry on the business of offering its services as a trustee to the public; or
 - (ii) accept deposits from the public and that carries on the business of lending money on the security of real property or immovables or investing in mortgages on real property or hypothecs on immovables.

Penalty and interest are applicable on any missing, late or insufficient payment(s).

The return must be received by your CRA Office not later than the last day of the first month after each fiscal month of the air carrier or, if mailed, postmarked by this date.

Designated air carriers must file an Air Travellers Security Charge return for every reporting period, even if the return indicates a zero balance.

IMPORTANT:

Attempts to falsify returns, or otherwise evade payment of the amount payable could result in a penalty amounting to \$25,000 or an amount equal to 200% of the amount payable that was sought to be evaded.

Item no. 1: The number shown in this block is your assigned Business Number.

Item no. 2: The dates shown in this block indicate the beginning and ending date of the period covered by the return.

Item no. 3: The date shown in this block indicates the due date of the return.

Item no. 4: Indicate the total dollar amount of Air Travellers Security Charges collected in this period.

Item no. 5: Indicate the total dollar amount of Air Travellers Security Charges that you refunded in this period.

Explanations of Refunds:
A designated air carrier that has refunded or credited an amount under the *Air Travellers Security Charge Act* may deduct the amount from the amount payable by the carrier for the fiscal month of the carrier in which the refund or the credit is issued to the person, to the extent that the amount of the charge has been included by the carrier in determining the amount payable for the fiscal month or a preceding fiscal month of the carrier.

NOTE:

- (a) Refunds are subject to the time limitations under the *Air Travellers Security Charge Act*: two years after the day the amount was collected.
- (b) Adequate books and records must be maintained for audit purposes to substantiate any deductions taken.

Item no. 6: In this block, enter the difference between item 4 and item 5.
This amount will be your net payable. Indicate a negative number with a minus sign in the box next to the line number. **Unless you instruct us otherwise, a credit in this block will be carried forward and applied to your next fiscal period.**

Item no. 7: Enter the amount being paid with this return in this block.

The certification area on the return must be signed

- (a) by the proprietor or by a partner of the business to which the return relates; or
- (b) where a company files the return, by the president, vice-president, secretary, treasurer or manager of the company or by any person duly authorized to sign on behalf of the company.

This form is prescribed by the Minister of National Revenue.

▼Detach here and return lower portion▼

Change of mailing address / name

Full legal name		
Trade name (if different from above)		
Mailing address (No., Street and Apt. number)		
City	Province	Postal code
Contact name	Telephone No.	