

Canada Revenue Agency Notice

ET/SL-0052

December 20, 2004

Notice to all air carriers: Changes to the list of airports where the Air Travellers Security Charge is levied

The Air Travellers Security Charge (ATSC) is levied at the airports listed in the Schedule to the *Air Travellers Security Charge Act* (ATSCA). These airports are the same airports where the Canadian Air Transport Security Authority (CATSA) is responsible for passenger screening services. On October 22, 2004, Transport Canada announced that CATSA would be taking over responsibility for passenger screening services at Red Deer Regional and Rivière-Rouge (Mont-Tremblant International) airports after December 22, 2004.

Consistent with its policy of levying the ATSC at those airports where CATSA provides security screening, the Government has made the *Listed Airport Regulations* (SOR 2004-0293), which prescribe Red Deer Regional and Rivière-Rouge (Mont-Tremblant International) airports as airports where the ATSC applies after December 22, 2004. These changes were published in the *Canada Gazette* Part II.

Under the ATSCA, air carriers will be responsible for collecting and remitting the ATSC in respect of air transportation services acquired after December 22, 2004 that include a chargeable emplanement at Red Deer Regional or Rivière-Rouge (Mont-Tremblant International) airports after that date. Where air travel involving emplanements at these two airports is purchased before December 23, 2004, the ATSC does not apply.

For additional information on the *Listed Airport Regulations*, please refer to the following link:

<http://canadagazetteducanada.gc.ca/partII/2004/20041215/html/sor293-e.html>

Who can I contact?

Should you have any questions about these changes or any other ATSC matter, feel free to call one of the following CRA offices:

Excise and Other Levies Unit at the Summerside Tax Centre

Individuals in Canada and the United States may call this office toll free at (877) 432-5472. Individuals outside these countries may dial (902) 432-5472. Service is available in both English and French.

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