



# Excise Taxes and Special Levies Notice

ETSL-067

December 2007

## Notice to all Air Carriers: Rate Reductions for the Air Travellers Security Charge

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

### Existing ATSC Rates

For domestic air travel acquired in Canada, where the GST/HST applies at the rate of 6% or 14% for the air transportation service, the ATSC is \$4.67 for each chargeable emplanement, to a maximum \$9.34. Where the GST/HST does not apply, the ATSC is \$4.95 for each chargeable emplanement, to a maximum of \$9.90.

For air travel to a destination outside Canada but within the continental zone, where the GST/HST applies at the rate of 6% or 14%, the ATSC is \$7.94 for each chargeable emplanement, to a maximum of \$15.89. Where the GST/HST does not apply, the ATSC is \$8.42 for each chargeable emplanement, to a maximum of \$16.84.

For air travel to a destination outside the continental zone, the ATSC is \$17 where there is a chargeable emplanement. This applies to air transportation that is acquired in or outside Canada.

### New ATSC Rates

As announced by the Minister of Finance in the October 30, 2007 Economic Statement and effective January 1, 2008, the ATSC rates will be reduced or remain the same, as follows:

- For domestic air travel acquired in Canada, where the GST/HST applies at the rate of 5% or 13% for the air transportation service, the ATSC will be \$4.67 for each chargeable emplanement, to a maximum of \$9.33. Where the GST/HST does not apply, the ATSC will be \$4.90 for each chargeable emplanement, to a maximum of \$9.80.
- For air travel to a destination outside Canada but within the continental zone, where the GST/HST applies at the rate of 5% or 13%, the ATSC will be \$7.94 for each chargeable emplanement, to a maximum of \$15.89. Where the GST/HST does not apply, the ATSC will be \$8.34 for each chargeable emplanement, to a maximum of \$16.68.
- For air travel to a destination outside the continental zone, the ATSC will remain at \$17 where there is a chargeable emplanement. This applies to air transportation that is acquired in or outside Canada.

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La version française du présent document est intitulée *Avis à tous les transporteurs aériens : réduction des taux du droit pour la sécurité des passagers du transport aériens*.



Canada Revenue  
Agency

Agence du revenu  
du Canada

Canada

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**Application**

These ATSC rates will apply to any air transportation service purchased on or after January 1, 2008, that includes a chargeable emplanement on or after January 1, 2008. For specific details regarding these rate reductions, please refer to [Bill C-28](#).

**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 unit toll free at 1-877-432-5472. Individuals outside these countries may dial 902-432-5472. Service is available in both English and French.

***Montreal Tax Services Office***

1-888-609-0073

***Mississauga Tax Services Office***

1-866-667-9851

***Burnaby-FraserTax Services Office***

604-587-2611

All the publications related to excise taxes and special levies are available on the CRA Web site at [www.cra-arc.gc.ca/tax/technical/etsl-e.html](http://www.cra-arc.gc.ca/tax/technical/etsl-e.html).