



# Excise Taxes and Special Levies Notice

ETSL72

March 2010

## Notice to all Air Carriers – Rate Increases 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 5% or 13% for the air transportation service, the ATSC is \$4.67 for each chargeable emplanement, to a maximum \$9.33. Where the GST/HST does not apply, the ATSC is \$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 is \$7.94 for each chargeable emplanement, to a maximum of \$15.89. Where the GST/HST does not apply, the ATSC is \$8.34 for each chargeable emplanement, to a maximum of \$16.68.

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 March 4, 2010 Budget, and effective April 1, 2010, the ATSC rates will be increased 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 \$7.12 for each chargeable emplanement, to a maximum of \$14.25. Where the GST/HST does not apply, the ATSC will be \$7.48 for each chargeable emplanement, to a maximum of \$14.96.
- 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 \$12.10 for each chargeable emplanement, to a maximum of \$24.21. Where the GST/HST does not apply, the ATSC will be \$12.71 for each chargeable emplanement, to a maximum of \$25.42.
- For air travel to a destination outside the continental zone, the ATSC will be \$25.91 where there is a chargeable emplanement. This applies to air transportation that is acquired in or outside Canada.

### Application

The new increased ATSC rates will apply to any air transportation service purchased on or after April 1, 2010, that includes a chargeable emplanement on or after April 1, 2010, for which any payment is made on or after that date. For specific details regarding these rate increases, please refer to the Notice of Ways and Means Motion to Amend the *Air Travellers Security Charge Act* at [www.budget.gc.ca/2010/plan/anx5a-eng.html](http://www.budget.gc.ca/2010/plan/anx5a-eng.html), which was included in the federal budget tabled by the Minister of Finance on March 4, 2010.

La version française de la présente publication est intitulée *Avis à tous les transporteurs aériens – Augmentation des taux du droit pour la sécurité des passagers du transport aérien*.



Canada Revenue  
Agency

Agence du revenu  
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Who can I contact?

Should you have any questions about these changes or any other ATSC matter, please call the Canada Revenue Agency (CRA) Excise Taxes and Other Levies Information Line at 1-866-330-3304.

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