

To : TTBS Subscribers
From : IATA Ticket Tax Box Service
Date : 30 March 2020
Sub : TTBS/2020 – 12629 - Canada – XG/RC - INFORMATION

Please note the following information to TTBS:

Canada –Goods and Services Tax (XG) and Harmonized Sales Tax (RC)

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The TTBS has been advised by Air Canada (AC) that **in light of the current COVID-19 pandemic, the Canadian Government will allow taxpayers (including airlines) to defer payment of both the XG (Goods and Services Tax (GST)) and the RC (Harmonized Sales Tax (HST)) until 30 June 2020 based on the tax filing procedures applicable to individual carriers as below.**

The Minister of National Revenue will extend until 30 June 2020 the time that:

- Airlines that file XG/RC on a monthly basis have to remit amounts collected for the February, March and April 2020 reporting periods by 30 June; or
- Airlines that file XG/RC on a quarterly basis have to remit amounts collected for the January 1, 2020 through March 31, 2020 reporting period by 30 June; or
- Airlines that file XG/RC on an annual basis or whose installments are due in March, April or May 2020, have to remit amounts collected and owing for their previous fiscal year and instalments of the XG/RC in respect of the current fiscal year by 30 June.

Additional information is available on the Department of Finance's website here:

<https://www.canada.ca/en/department-finance/news/2020/03/additional-support-for-canadian-businesses-from-the-economic-impact-of-covid-19.html>

All other conditions remain unchanged.

Please note that TTBS will treat this update/change as being applied by all members (except where airline specific amounts already exist), unless advised otherwise in writing. TTBS will then update its system accordingly and disseminate the information to all its Top Premium Daily subscribers. In addition, it is recommended that subscribers advise their interline partners and/or GDS suppliers accordingly.

Kind regards,

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