

Notice of Ways and Means Motion to Amend the Excise Tax Act (1)

That it is expedient to introduce a measure to amend the Excise Tax Act and to provide among other things:

1. That, where two or more amounts are paid or payable at the same time for transportation of a person by air on a continuous journey and the licensed air carrier or his agent from whom the transportation is purchased records on each ticket issued at the same time the ticket numbers, including air carrier codes, and flight numbers for all flights comprising the continuous journey, the total air transportation tax on all such amounts for transportation of the person by air be limited to the tax that would have been payable had a single amount been paid or payable for the same transportation.

2. That the provisions relating to adjustment in or refund of any portion of the tax paid on the transportation of a person by air not apply where the amount of the air transportation tax has been reduced as a result of the application of any enactment founded on paragraph 1 of this motion unless all of the tickets purchased at the same time are cancelled at the same time.

3. That section 8 of the Act be amended by adding thereto immediately after the definition "certified air carrier" the following definition:

“ "emplanement" does not include an emplanement resulting from a technical landing;”

4. That section 8 of the Act be further amended by adding thereto the following definition:

“ "technical landing" in respect of an aircraft, means a landing of the aircraft made solely to obtain ground services required for the aircraft.”

5. That the provisions of subsections 10(3) and 11(3) of the Act relating to the determination of the tax imposed on an amount paid or payable for transportation of a person by air by an aircraft that has been chartered for the purpose be repealed.

6. That the tax imposed by Part II of the Act, on each amount paid or payable in Canada to a certified air carrier for air transportation by an aircraft that has been chartered for the purpose by one or more charterers, where such transportation begins at a point in the taxation area and ends at a point in the taxation area, be the lesser of

(a) eight per cent on each amount paid or payable, and

(b) the aggregate of such amount, as may be prescribed by order of the Governor in Council on the recommendation of the Minister of Transport, in respect of