



Refundable and Non-Refundable Taxes and Fees

Please be reminded that certain taxes, fees, and charges are non-refundable.

- The refundability rules are mandated by government authorities and contracting third-parties including, but not limited to airports, and are stated below. Air Canada may issue a debit memo to the agency for the value of the taxes, fees, and charges incorrectly refunded.
- In the case of an involuntary situation such as a flight disruption (IROP) or a schedule change (SKCH), all tickets are treated as Refundable Fare for tax purposes, even those that are purchased as Non-Refundable Fare.
- Notwithstanding, the refundability rules mentioned in the table below, **Air Canada will exceptionally refund the ATSC charge outside the 2 years limitation** for Eligible tickets only (tickets with travel dates on or after February 1, 2020 and purchased before April 13, 2021).

CA – Canadian Air Travel Security Charge

Applicable per chargeable enplanement in Canada (i.e., Canadian departure at an applicable airport).

	Refundable Fare	Non-Refundable Fare
Unused Ticket	Charge is refundable within 2 years of ticket issuance, plus any XG, RC, XQ applicable to the CA charge.	Charge is refundable within 2 years of ticket issuance, plus any XG, RC, XQ applicable to the CA charge.
Partially Used Ticket <i>Including ticket with only one bound, in or out, is used</i>	Charge is refundable within 2 years of ticket issuance, plus any XG, RC, XQ applicable to the CA only if no applicable Canadian departure occurred. If an applicable Canadian departure occurred on the used part of the ticket, the CA charge plus any XG, RC, XQ tax applied to the CA is forfeit.	Charge is refundable within 2 years of ticket issuance, plus any XG, RC, XQ applicable to the CA only if no applicable Canadian departure occurred. If an applicable Canadian departure occurred on the used part of the ticket, the CA charge plus any XG, RC, XQ tax applied to the CA is forfeit.
Ticket Exchange <i>Fully unused ticket</i>	Full charge is refundable within 2 years of ticket issuance, on a wholly unused ticket plus any XG, RC, XQ applicable to the CA charge if not applicable to new itinerary.	Full charge is refundable within 2 years of ticket issuance, on a wholly unused ticket plus any XG, RC, XQ applicable to the CA charge if not applicable to new itinerary.

	Depending on the CA charge applicable to the new itinerary, the residual CA is refunded.	Depending on the CA charge applicable to the new itinerary, the residual CA is refunded.
Ticket Exchange <i>Partially used ticket</i>	If an applicable Canadian departure occurred on the used part of the ticket, the CA charge plus any XG, RC, XQ tax applied to the CA is forfeit. Where an applicable Canadian departure did not occur on the used part of the ticket, depending on the CA charge amount applicable to the new itinerary, the residual CA is refunded. Only refundable within 2 years of ticket issuance.	If an applicable Canadian departure occurred on the used part of the ticket, the CA tax plus any XG, RC, XQ tax applied to the CA charge is forfeit. Where an applicable Canadian departure did not occur on the used part of the ticket, depending on the CA charge amount applicable to the new itinerary, the residual CA is refunded. Only refundable within 2 years of ticket issuance.

RC – Harmonized Sales Tax

Calculated as percentage of the base fare (including carrier surcharges) and the CA.

Calculated on applicable SQ for departures in the provinces of Ontario, Nova Scotia, New Brunswick, Newfoundland and Prince Edward Island.

	Refundable Fare	Non-Refundable Fare
Unused Ticket	Tax is refundable.	Tax is not refundable on the forfeit fare. * Tax is refundable on the CA and SQ refunded.
Partially Used Ticket <i>Including ticket with only one bound, in or out, is used</i>	Tax is refundable on the base fare refunded. Tax is refundable on the CA and SQ refunded.	Tax is not refundable on the forfeit fare. * Tax is refundable on the CA and SQ refunded.
Ticket Exchange <i>Fully unused ticket</i>	Tax is refundable on the base fare if not applicable to the new itinerary. Tax is refundable on the CA and SQ refunded. Where tax is applicable to the new itinerary, depending on the RC tax amount applicable to the new itinerary, the tax on the residual value (if any) is refundable.	Tax is refundable on the base fare refunded/credited if not applicable to the new itinerary. Tax is not refundable on forfeit fare. Tax is refundable on the CA and SQ refunded. Where tax is applicable to the new itinerary the tax applied to the residual value (if any) is forfeit and is not refundable.
Ticket Exchange <i>Partially used ticket</i>	Tax is refundable as a percentage of base fare being refunded/ credited. Tax is refundable on the CA and SQ being refunded. Depending on the RC tax amount applicable to the new itinerary, the tax on the residual value (if any) is refundable.	Tax is refundable as a percentage of base fare being refunded or credited. Tax is refundable on the CA and SQ being refunded. Tax on the residual value (if any) is forfeit and not refundable. *Where AC policy is to refund or credit a non-refundable fare, see refundable fare column.

SQ – Airport Improvement Fee

Assessed for departure from applicable airports in Canada

	Refundable Fare	Non-Refundable Fare
Unused Ticket	Fee is refundable plus any XG/RC/XQ applicable to the SQ fee.	Fee is refundable plus any XG/RC/XQ applicable to the SQ fee.
Partially Used Ticket <i>Including ticket with only one bound, in or out, is used</i>	Fee is refundable plus any XG/RC/XQ applicable to the SQ only if no Canadian departure at the applicable airport occurred.	Fee is refundable plus any XG/RC/XQ applicable to the SQ only if no Canadian departure at the applicable airport occurred.
Ticket Exchange <i>Fully unused ticket</i>	Fee is fully refundable on a wholly unused ticket plus any XG/RC/XQ applicable to the SQ fee if not applicable to new itinerary. Depending on the SQ amount applicable to the new itinerary, the residual SQ fee (if any) is refunded.	Fee is fully refundable on a wholly unused ticket plus any XG/RC/XQ applicable to the SQ fee if not applicable to new itinerary. Depending on the SQ amount applicable to the new itinerary, the residual SQ fee (if any) is refunded.
Ticket Exchange <i>Partially used ticket</i>	If a Canadian departure occurred on the used part of the ticket, the SQ applicable to that Canadian airport plus any XG/RC/XQ tax applied to the SQ is forfeit. Where an applicable Canadian departure did not occur on the unused part of the ticket, depending on the SQ amount applicable to the new itinerary, the residual SQ (if any) is refundable.	If a Canadian departure occurred on the used part of the ticket, the SQ applicable to that Canadian airport plus any XG/RC/XQ tax applied to the SQ applicable to that Canadian airport is forfeit. Where an applicable Canadian departure did not occur on the unused part of the ticket, depending on the SQ amount applicable to the new itinerary, the residual SQ (if any) is refundable.

XG – Goods and Services Tax

Calculated as percentage of the base fare (including carrier surcharges) and the CA.

Calculated on applicable SQ for departures in the provinces of Quebec, Manitoba, Saskatchewan, Alberta, British Columbia, and the Territories.

	Refundable Fare	Non-Refundable Fare
Unused Ticket	Tax is refundable.	Tax is not refundable on the forfeit fare. * Tax is refundable on the CA and SQ refunded.
Partially Used Ticket <i>Including ticket where only one bound, in or out, is used</i>	Tax is refundable on the base fare refunded. Tax is refundable on the CA and SQ refunded.	Tax is not refundable on the forfeit fare. * Tax is refundable on the CA and SQ refunded.
Ticket Exchange <i>Fully unused ticket</i>	Tax is refundable on the base fare if not applicable to the new itinerary. Tax is refundable on the CA and SQ refunded. Where tax is applicable to the new itinerary, depending on the XG tax amount applicable to the new itinerary, the tax on the residual value (if any) is refundable.	Tax is refundable on the base fare refunded/credited if not applicable to the new itinerary. Tax is not refundable on forfeit fare. Tax is refundable on the CA and SQ refunded. Where tax is applicable to the new itinerary, the tax applied to the residual value (if any) is forfeit and is not refundable.
Ticket Exchange <i>Partially used ticket</i>	Tax is refundable as a percentage of base fare being refunded/credited. Tax is refundable on the CA and SQ being refunded. Depending on the XG tax amount applicable to the new itinerary, the tax on the residual value (if any) is refundable.	Tax is refundable as a percentage of base fare being refunded/credited. Tax is refundable on the CA and SQ refunded. Tax on the residual value (if any) is forfeit and is not refundable. *Where AC policy is to refund or credit a non-refundable fare, see <u>refundable fare column</u>.

XQ – Quebec Sales Tax

Calculated as percentage of the base fare (including carrier surcharges) and the CA.

Calculated on applicable SQ for departures in the province of Quebec.

	Refundable Fare	Non-Refundable Fare
Unused Ticket	Tax is refundable.	Tax is not refundable on the forfeit fare. * Tax is refundable on the CA and SQ refunded.
Partially Used Ticket <i>Including ticket where only one bound, in or out, is used</i>	Tax is refundable on the base fare refunded. Tax is refundable on the CA and SQ refunded.	Tax is not refundable on the forfeit fare. * Tax is refundable on the CA and SQ refunded.
Ticket Exchange <i>Fully unused ticket</i>	Tax is refundable on the base fare if not applicable to the new itinerary. Tax is refundable on the CA and SQ refunded. Where tax is applicable to the new itinerary, depending on the XQ tax amount applicable to the new itinerary, the tax on the residual value (if any) is refundable.	Tax is refundable on the base fare refunded/credited if not applicable to the new itinerary. Tax is not refundable on forfeit fare. Tax is refundable on the CA and SQ refunded. Where tax is applicable to the new itinerary, the tax applied to the residual value (if any) is forfeit and is not refundable.
Ticket Exchange <i>Partially used ticket</i>	Tax is refundable as a percentage of base fare being refunded/credited. Tax is refundable on the CA and SQ being refunded. Depending on the XQ tax amount applicable to the new itinerary, the tax on the residual value (if any) is refundable.	Tax is refundable as a percentage of base fare being refunded/credited. Tax is refundable on the CA and SQ being refunded. Tax on the residual value (if any) is forfeit and is not refundable. *Where AC policy is to refund or credit a non-refundable fare, see <u>refundable fare column</u>.

AY – USA Civil Aviation Security Service Fee

Applicable per one-way trip originating at airports in the USA, a maximum amount applies to round trip itineraries.

	Refundable Fare	Non-Refundable Fare
Unused Ticket	Fee is refundable.	Fee is refundable.
Partially Used Ticket <i>Including ticket where only one bound, in or out, is used</i>	Fee is refundable if no US departure occurred.	Fee is refundable if no US departure occurred.
Ticket Exchange <i>Fully unused ticket</i>	Fee is fully refundable on a wholly unused ticket if not applicable to new itinerary. Depending on the AY amount applicable to the new itinerary, the residual AY is refunded.	Fee is fully refundable on a wholly unused ticket if not applicable to new itinerary. Depending on the AY amount applicable to the new itinerary, the residual AY is refunded.
Ticket Exchange <i>Partially used ticket</i>	If US departure occurred on the used part of the ticket, the AY is forfeit. Where US departure did not occur on unused part of the ticket, depending on the AY applicable to the new itinerary, the residual AY (if any) is refundable.	If US departure occurred on the used part of the ticket, the AY is forfeit. Where US departure did not occur on unused part of the ticket, depending on the AY applicable to the new itinerary, the residual AY (if any) is refundable.

US – International Air Transportation Tax (flat tax)

The US Congress passed a law in April 2020 that temporarily suspended the US tax application on tickets issued on/after March 28, 2020 and before January 1, 2021. Levied for each arrival and departure of any international flight in the United States. For the purpose of this rule, transborder flights are considered international flights.

	Refundable Fare	Non-Refundable Fare
Unused Ticket	Tax is refundable.	Tax is not refundable. *
Partially Used <i>Including ticket with only one bound, in or out, is used</i>	Tax is refundable if no US arrival/departure occurred on the coupons being refunded.	Tax is not refundable. *

Ticket Exchange <i>Fully unused ticket</i>	Tax is refundable on a wholly unused ticket if not applicable to new itinerary. If new itinerary results in lower tax than what was originally paid, refund residual.	Tax is refundable on a wholly unused ticket if not applicable to new itinerary. If new itinerary results in lower tax then what was originally paid, refund residual.
Ticket Exchange <i>Partially used ticket</i>	If US arrival/departure occurred on the used part of the ticket, the tax is not refundable on the used part of the ticket. A credit or refund is available if the unused part of the ticket was subject to the tax and the tax does not apply to the new itinerary.	If US arrival/departure occurred on the used part of the ticket, the tax is not refundable on the used part of the ticket. A credit or refund is available if the unused part of the ticket was subject to the tax and the tax does not apply to the new itinerary. *Where AC policy is to refund or credit a non-refundable fare, see <u>refundable fare column</u>.

US – Domestic Transportation Tax (percentage tax)

US Congress passed a law in April 2020 that temporary suspended the US tax application on tickets issued on/after March 28, 2020 and before January 1, 2021. Calculated on variable percentage of base fare (including carrier surcharges) dependant on date and airport (rural or non-rural).

	Refundable Fare	Non-Refundable Fare
Unused Ticket	Tax is refundable.	Tax is not refundable. *
Partially Used Ticket <i>Including ticket where only one bound, in or out, is used</i>	Tax is refundable on the base fare refunded.	Tax is not refundable. *
Ticket Exchange <i>Fully unused ticket</i>	Tax is refundable on the base fare if not applicable to the new itinerary. Where tax is applicable to the new itinerary, depending on the tax amount applicable to the new itinerary, the tax on the residual value (if any) is refundable.	Tax is refundable on the base fare if not applicable to the new itinerary. Where tax is applicable to the new itinerary, the tax applied to the residual value (if any) is forfeit and is not refundable.
Ticket Exchange <i>Partially used ticket</i>	Tax is refundable as a percentage of base fare refunded/credited if not applicable to new itinerary. Where tax is applicable to the new itinerary, depending on the tax amount applicable to the new itinerary, the tax on the residual value (if any) is refundable.	Tax is refundable as a percentage of base fare refunded/credited if not applicable to new itinerary. Where tax is applicable to the new itinerary, tax on the residual value (if any) is forfeit and not refundable. *Where AC policy is to refund or credit a non-refundable fare, see <u>refundable fare column</u>.

XA – Animal and Plant Health Inspection Service User Fee

Collected for all passengers arriving in the USA/Puerto Rico from a point outside the United States.

	Refundable Fare	Non-Refundable Fare
Unused Ticket	Fee is refundable.	Fee is refundable.
Partially Used Ticket <i>Including ticket where only one bound, in or out, is used</i>	Fee is refundable if no US/Puerto Rico arrival occurred on coupons being refunded.	Fee is refundable if no US/Puerto Rico arrival occurred.
Ticket Exchange <i>Fully unused ticket</i>	Fee is refundable on a wholly unused ticket if not applicable to new itinerary.	Fee is refundable on a wholly unused ticket if not applicable to new itinerary.
Ticket Exchange <i>Partially used ticket</i>	If US/Puerto Rico arrival occurred on the used part of the ticket, the XA is forfeit. A credit or refund is available if the unused part of the ticket was subject to the XA fee and the new itinerary is not subject to the XA fee.	If US/Puerto Rico arrival occurred on the used part of the ticket, the XA is forfeit. A credit or refund is available if the used part of the ticket was not subject to the XA fee and the new itinerary is not subject to the XA fee.

XF – United States of America Passenger Facility Charge

Assessed for departure from applicable airports in the United States.

	Refundable Fare	Non-Refundable Fare
Unused Ticket	Charge is refundable.	Charge is non-refundable. *
Partially Used Ticket <i>Including ticket with only one bound, in or out, is used</i>	Charge is refundable only if no applicable US departure occurred.	Charge is non-refundable. *
Ticket Exchange (Fully unused ticket)	Charge is fully refundable on a wholly unused ticket if not applicable to new itinerary.	Charge is refundable on a wholly unused ticket if not applicable to new itinerary.

Ticket Exchange (Partially used ticket)	If the applicable US departure occurred on the used part of the ticket, the charge is not refundable. A credit or refund is available if the used part of the ticket was not subject to the XF charge and the new itinerary is not subject to the XF charge (i.e. an applicable US departure did not occur on the used part of the ticket and will not occur on the new itinerary).	If the applicable US departure occurred on the used part of the ticket, the charge is not refundable. A credit or refund is available if the used part of the ticket was not subject to the XF charge and the new itinerary is not subject to the XF charge (i.e. an applicable US departure did not occur on the used part of the ticket and will not occur on the new itinerary). *Where AC policy is to refund or credit a non-refundable fare, see refundable fare column.
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XY – US Immigration User Fee

Applicable per arrival in the United States.

	Refundable Fare	Non-Refundable Fare
Unused Ticket	Fee is refundable.	Fee is refundable.
Partially Used Ticket <i>Including ticket where only one bound, in or out, is used</i>	Fee is refundable if no US arrival occurred on coupons being refunded.	Fee is refundable if no US arrival occurred.
Ticket Exchange <i>Fully unused ticket</i>	Fee is refundable on a wholly unused ticket if not applicable to new itinerary.	Fee is refundable on a wholly unused ticket if not applicable to new itinerary.
Ticket Exchange <i>Partially used ticket</i>	If US arrival occurred on the used part of the ticket, the XY is forfeit. A credit or refund is available if the unused part of the ticket was subject to the XY fee and the new itinerary is not subject to the XY fee.	If US arrival occurred on the used part of the ticket, the XY is forfeit. A credit or refund is available if the used part of the ticket was not subject to the XY fee and the new itinerary is not subject to the XY fee.

YC – US Customs User Fee

Applicable per each international arrival in the United States

	Refundable Fare	Non-Refundable Fare
Unused ticket	Fee is refundable.	Fee is refundable.
Partially Used Ticket <i>Including ticket where only one bound, in or out, is used</i>	Fee is refundable if no US international arrival occurred on coupons being refunded.	Fee is refundable if no US international arrival occurred.
Ticket Exchange <i>Fully unused ticket</i>	Fee is refundable on a wholly unused ticket if not applicable to new itinerary.	Fee is refundable on a wholly unused ticket if not applicable to new itinerary.
Ticket Exchange <i>Partially used ticket</i>	If US international arrival occurred on the used part of the ticket, the YC is forfeit. A credit or refund is available if the unused part of the ticket was subject to the YC fee and the new itinerary is not subject to the YC fee.	If US international arrival occurred on the used part of the ticket, the YC is forfeit. A credit or refund is available if the unused part of the ticket was subject to the YC fee and the new itinerary is not subject to the YC fee.

ZP – Flight Segment Tax

The US Congress passed a law in April 2020 that temporary suspended the ZP tax application on tickets issued on/after March 28, 2020 and before January 1, 2021. ZP tax is in addition to the US Domestic Transportation Tax (US percentage tax), and applies for each segment for wholly domestic travel in the United States

	Refundable Fare	Non-Refundable Fare
Unused Ticket	Tax is refundable.	Tax is not refundable. *
Partially Used Ticket <i>Including ticket where only one bound, in or out, is used</i>	Tax is refundable if applicable segment was not flown.	Tax is not refundable. *
Ticket Exchange <i>Fully unused ticket</i>	Tax is refundable if not applicable to the new itinerary.	Tax is refundable if not applicable to the new itinerary.

Ticket Exchange <i>Partially used ticket</i>	A credit/refund is available if the unused part of the ticket was subject to the tax, and the new itinerary is not subject to the tax.	A credit/refund is available if the unused part of the ticket was subject to the tax, and the new itinerary is not subject to the tax. * Where AC policy is to refund or credit a non-refundable fare, see refundable fare column.
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International Taxes

If there is no mention of the tax being non-refundable, taxes are then considered to be refundable in circumstances where the ticket was not flown or partially flown. For clarity, Taxes calculated on a % basis of the base fare (including carrier surcharges) are non-refundable as it relates to the forfeited fare unless specified otherwise.

International tax	Tax Name	Refundability
CR – Costa Rica	Transportation Tax	This tax is non-refundable , except for unflown ticket within 1 day after issuance. Only refundable by request to the Costa Rican Institute Tourism. Customer may access information about the refund request requirements is available on the following link: https://www.ict.go.cr/es/documentos-institucionales/tramites-e-informaci%C3%B3n-al-ciudadano/231-tramite-reembolso-imp-5-a/file.html
DO – Dominican Republic	Transportation Tax	Refundable on the unutilized portion of service. Refundable within 30 days of issuance. Not refundable on forfeit amounts.
L8 – Dominican Republic	Tourism Tax	This tax is non-refundable , except for unflown ticket within 1 day after issuance. Customers may apply for eligible refund directly with the Dominican Republic at: https://dgii.gov.do/TturistaWeb/ReembolsoTT/ReembolsoTT/RegistrarReembolso
E2 – Ecuador	Infrastructure Tax	E2 is sales based and non-refundable except for unflown ticket within 1 day after issuance.
EC – Ecuador	Government Transportation Tax	Refunds allows only on completely unused tickets. No refunds on forfeit amounts.
ED – Ecuador	International Tourism Fee	This tax is non-refundable except for unflown ticket within 1 day after issuance.

K3 – India	Goods and Services Tax	<p>Refundable on the unutilized portion of service, but only until the following August 31 of India government financial year* in which the ticket was issued.</p> <p>Not refundable on forfeit amounts. *India gov't financial year is from April 1 to March 31.</p> <p>Example:</p> <p>If the ticket is issued on Mar 15, 2020, then it is issued within the 2019-20 financial year, and is refundable until August 31 of the following financial year i.e., August 2020</p> <p>If the ticket is issued on Oct 15, 2020, then it is issued within the 2020-21 financial year, and is refundable until August 31st of the following year, i.e., August 2021</p>
NV – Norway	Domestic Value Added Tax	NV on fares, taxes and surcharges is not refundable on non-refundable amounts.
PA – Panama	Value Added Tax	Not refundable on forfeit amounts. Tax on partially used or complete unused tickets is non-refundable after 180 days of the ticket issuance.
PE – Peru	Sales Tax	Permitted on fully unused tickets if within 30 days of ticket issuance. If ticket is partially used or forfeit, no refund (or re-use) of tax at all.
UO – Australia	Goods and Services Tax	Refundable on the unutilized portion of service. Not refundable on forfeit amounts.
XS – Sweden	Value Added Tax	XS on fares, taxes and surcharges is not refundable on non-refundable amounts.
All other % taxes, including but not limited to: <i>AG, AR, BB, DL, HT, JP, KN, LC, MX, OU, QN, TT, VC, XO, YS</i>		Refundable on the unutilized portion of service. Not refundable on forfeit amounts.

Information subject to change without notice