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Air Canada . Refundable Taxes - Quick Reference

Refundability

** Most commonly used taxes in North America

Ticket code	Description	Refundability
AY	US security tax	Refundable
CA	Canadian government security surcharge (certificate authority surcharge)	 Refundable If applied to the CA tax, the following are also refundable: Goods and Services Tax (GST/XG) Quebec Sales Tax (QST/XQ) Harmonized Sales Tax (HST/RC)
RC	Harmonized tax (HST)	 Non-refundable on a non-refundable ticket On a refundable ticket, refundable at: 13% in New Brunswick, Newfoundland and Labrador, and Ontario 14% in Prince Edward Island 15% in Nova Scotia Refundable on a wholly unused ticket if not applicable to the new journey/ticket
SQ	Airport improvement fee	 Refundable If applied to the SQ fee, the following are also refundable: Goods and Services Tax (GST/XG) Quebec Sales Tax (QST/XQ) Harmonized Sales Tax (HST/RC)

Ticket code	Description	Refundability
US	US international departure tax	Non-refundable on a non-refundable ticket Refundable on a refundable ticket Refundable on a wholly unused ticket if not applicable to the new journey/ticket
US	US international arrival tax	Non-refundable on a non-refundable ticket Refundable on a refundable ticket Refundable on a wholly unused ticket if not applicable to the new journey/ticket
US	US domestic tax	Non-refundable on a non-refundable ticket Refundable on a refundable ticket Refundable on a wholly unused ticket if not applicable to the new journey/ticket
ХА	Animal and plant health inspection fee	Refundable
XF	Passenger facility charge	Non-refundable on a non-refundable ticket Refundable on a completely unused refundable ticket Refundable if not applicable to new journey
XG	Government goods and service tax (GST)	Non-refundable on a non-refundable ticket Refundable at 5% on a refundable ticket Refundable on a wholly unused ticket if not applicable to the new journey/ticket
XQ	Quebec sales tax (QST)	Non-refundable on a non-refundable ticket Refundable at 9.975% on a refundable ticket Refundable on a wholly unused ticket if not applicable to the new journey/ticket

Ticket code	Description	Refundability
ХҮ	US immigration fee	Refundable Refundable if the customer did not travel/did not enter the US Can be charged more than once
YC	US customs fee	Refundable Does not apply on transborder tickets
YQ	International Carrier Surcharges	Refundable on a completely unused non-refundable ticket Non-Refundable on a non-refundable partially used ticket Refundable on a refundable ticket (used or partially used) Refundable on a wholly unused ticket if not applicable to the new journey/ticket
ZP	Flight segment tax	Non-refundable on a non-refundable ticket Refundable on a refundable ticket Refundable on a wholly unused ticket if not applicable to the new journey/ticket