



Refundable Taxes - Quick Reference

Most commonly quoted taxes in North America

TICKET CODE	DESCRIPTION	REFUNDABILITY
AY	US security tax	<ul style="list-style-type: none"> • Refundable
CA	Canadian government security surcharge (certificate authority surcharge)	<ul style="list-style-type: none"> • Refundable (only if unused) • 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
RC	Harmonized tax (HST)	<ul style="list-style-type: none"> • Nonrefundable on a nonrefundable ticket • Refundable on a wholly unused ticket if not applicable to the new journey/ticket if there is no cancellation fee • Refundable on SQ if airport is located in a HST province (ON, NB, NL, NS, PEI)
SQ	Airport improvement fee	<ul style="list-style-type: none"> • Refundable • The good and services tax (GST/XG), Quebec sales tax (QST/XQ), and the harmonized tax (HST/RC) if applied to the SQ tax is refundable
US	US international departure tax	<ul style="list-style-type: none"> • Nonrefundable on a nonrefundable 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	<ul style="list-style-type: none"> • Nonrefundable on a nonrefundable ticket • Refundable on a refundable ticket • Refundable on a wholly unused ticket if not applicable to the new journey/ticket
US	US domestic tax	<ul style="list-style-type: none"> • Nonrefundable on a nonrefundable ticket • Refundable on a refundable ticket • Refundable on a wholly unused ticket if not applicable to the new journey/ticket
XA	Animal and plant health inspection fee	<ul style="list-style-type: none"> • Refundable
XF	Passenger facility charge	<ul style="list-style-type: none"> • Nonrefundable on a nonrefundable ticket • Refundable on a completely unused refundable ticket • Refundable if not applicable to new journey
XG	Government goods and service tax (GST)	<ul style="list-style-type: none"> • Nonrefundable on a nonrefundable ticket • Refundable at 5% on a refundable ticket • Refundable on a wholly unused ticket if not applicable to the new journey/ticket if there is no cancellation fee.
XQ	Quebec sales tax (QST)	<ul style="list-style-type: none"> • Nonrefundable on a nonrefundable ticket • Refundable at 9.975% on a refundable ticket • Refundable on a wholly unused ticket if not applicable to the new journey/ticket if there is no cancellation fee.
XY	US immigration fee	<ul style="list-style-type: none"> • Refundable • If the customer did not travel/did not enter the USA, the XY is refundable • It can be charged more than once
YC	US customs fee	<ul style="list-style-type: none"> • Refundable
ZP	Flight segment tax	<ul style="list-style-type: none"> • Nonrefundable on a nonrefundable ticket • Refundable on a refundable ticket • Refundable on a wholly unused ticket if not applicable to the new journey/ticket

YQ (Fuel Surcharge)

	Refundable_Fare or Refundable with a penalty	Non-Refundable Fare
Unused ticket	<ul style="list-style-type: none"> • Tax is refundable 	<ul style="list-style-type: none"> • Tax is refundable
Partially used	<ul style="list-style-type: none"> • Tax is refundable 	<ul style="list-style-type: none"> • Tax is non-refundable
Ticket exchange	<ul style="list-style-type: none"> • Tax is refundable on a wholly unused ticket if not applicable to the new journey. • Tax is partially refundable on a wholly unused ticket (exchanges prior to departure) if the YQ applicable to the new journey is a lower amount. 	<ul style="list-style-type: none"> • Tax is refundable on a wholly unused ticket if not applicable to the new journey. • Tax is partially refundable on a wholly unused ticket (exchanges prior to departure) if the YQ applicable to the new journey is a lower amount.