## **September 24, 2021**

#### ATAC'S Canadian Aviation Conference and Tradeshow 2021

ATAC invites all interested in attending this year's exciting conference to do so quickly. **Register now** as we may have to close registrations when maximum capacity is reached.

Please help us better plan by indicating which committee meetings you wish to participate in as COVID-19 restrictions may well limit the number of participants in committee rooms.

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## Are We to Expect a New Transport Minister?

Are we to expect a new Transport Minister when PM Trudeau forms his new cabinet in 10 days or so? Considering that Omar Alghabra was only appointed as Transport Minister in January of this year, he would normally retain the transport portfolio. However, the Prime Minister will be pressured to shuffle his cabinet to avoid the criticism that the election didn't change anything.

The loss of three cabinet ministers will force a small shuffle but that could result in a domino effect. So, while the odds are that Minister Alghabra will retain the Transport portfolio, those odds are not strong enough to prevent the department from preparing briefing books to greet a new minister.



#### **ATAC Reacts to the Vaccine Mandate**

ATAC and its members developed a comprehensive and realistic COVID-19 Vaccine Mandate position for air operator employees and their passengers. This practical position allowing for differing vaccination levels and situations as well as special operating circumstances such as operations to and from remote and northern areas was sent to Transport Canada this week. ATAC will continue to advocate for such realistic and much needed solutions.

See the ATAC <u>September 22 letter</u> to Deputy Minister Michael Keenan.



# Flight Schools Exempt from the Luxury Tax

"The Canadian federal government's budget announcement on April 19, 2021, included a proposed luxury tax on certain aircraft, cars and boats, to be in effect from January 1, 2022 (the "Luxury Tax").

"The Luxury Tax was first introduced as part of the federal Liberal Party's 2019 election platform. On August 10, 2021, the federal government finally released details of the proposal for consultation....

"It is proposed that the Luxury Tax would apply with respect to the acquisition of an aircraft meeting certain criteria..., however among the listed qualifying exempt activities includes Flight Training Services."

This is good news for flight schools in the process of acquiring new technology aircraft.

Read the complete **WINGS** article by Steven Sitcoff, a tax lawyer specializing in the aviation industry at the national law firm McMillan LLP.







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