

2016 Annual Civil Aviation Survey – Level III

Integrated Business Statistics Program (IBSP)

Reporting Guide

This guide is designed to assist you as you complete the 2016 Annual Civil Aviation Survey – Level III. If you need more information, please call the Statistics Canada Help Line at the number below.

Your answers are confidential.

Statistics Canada is prohibited by law from releasing any information it collects which could identify any person, business, or organization, unless consent has been given by the respondent or as permitted by the *Statistics Act*.

Statistics Canada will use information from this survey for statistical purposes.

Help Line: 1-877-949-9492

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Business or organization and contact information

This section verifies or requests basic identifying information of the business or organization such as legal name, operating name (if applicable), contact information of the designated contact person, current operational status, and main activity(ies).

1. Legal name and Operating name

Legal Name

The legal name is one recognized by law, thus it is the name liable for pursuit or for debts incurred by the business or organization. In the case of a corporation, it is the legal name as fixed by its charter or the statute by which the corporation was created.

Modifications to the legal name should only be done to correct a spelling error or typo.

To indicate a legal name of another legal entity you should instead indicate it in question 3 by selecting ‘Not currently operational’ and then choosing the applicable reason and providing the legal name of this other entity along with any other requested information.

Operating Name

The operating name is a name the business or organization is commonly known as if different from its legal name. The operating name is synonymous with trade name.

2. Designated contact person

Verify or provide the requested contact information of the designated business or organization contact person. The designated contact person is the person who should receive this questionnaire. The designated contact person may not always be the one who actually completes the questionnaire. If different than the designated contact person, the contact information of the person completing the questionnaire can be indicated later in the questionnaire.

3. Current operational status

Verify or provide the current operational status of the business or organization identified by the legal and operating name in question 1. If indicating the operational status of the business or organization is ‘Not currently operational’ then indicate an applicable reason and provide the requested information.

4. Main activity

This question verifies the business or organization’s current main activity as classified by the North American Industry Classification System (NAICS). The North American Industry Classification System (NAICS) is an industry classification system developed by the statistical agencies of Canada, Mexico and the United States. Created against the background of the North American Free Trade Agreement, it is designed to provide common definitions of the industrial structure of the three countries and a common statistical framework to facilitate the analysis of the three economies. NAICS is based on supply-side or production-oriented principles, to ensure that industrial data, classified to NAICS, are suitable for the analysis of production-related issues such as industrial performance.

The target entity for which NAICS is designed are businesses and other organizations engaged in the production of goods and services. They include farms, incorporated and unincorporated businesses and government business enterprises. They also include

government institutions and agencies engaged in the production of marketed and non-marketed services, as well as organizations such as professional associations and unions and charitable or non-profit organizations and the employees of households.

The associated NAICS should reflect those activities conducted by the business or organizational unit(s) targeted by this questionnaire only, as identified in the 'Answering this questionnaire' section and which can be identified by the specified legal and operating name. The main activity is the activity which most defines the targeted business or organization's main purpose or reason for existence. For a business or organization that is for-profit, it is normally the activity that generates the majority of the revenue for the entity.

The NAICS classification contains a limited number of activity classifications; the associated classification might be applicable for this business or organization even if it is not exactly how you would describe this business or organization's main activity.

Please note that any modifications to the main activity through your response to this question might not necessarily be reflected prior to the transmitting of subsequent questionnaires and as a result they may not contain this updated information.

If the current NAICS associated with this business or organizations is not correct, please provide a brief description of the main activity and provide any additional information as requested.

Balance Sheet, Annual – Statement 20 (II, III)

Financial assets

Current assets

Include:

- cash, bank balances (**including** deposits in transit, special deposits for the payments of debts, and so on) and short-term investments due within one year from the date of the balance sheet;
- current accounts and notes receivable as well as other current assets such as inventories, charges to subscribers on transportation contracts, interests and dividends receivable, and so on.

All other financial assets – (**Include** investments and special funds.)

Include investments in associated companies, other investments such as investments in stocks, bonds, and so on, and special funds such as equipment purchase funds, funds set aside for such special purposes as contractual deposits, pension funds, self-insurance funds, and so on.

Property and equipment

Operating - property and equipment – (**Include** capital leases.)

Include:

- ground property and equipment (**including** flight equipment) owned and/or under capital leases;
- the cost of aircraft (airframes), aircraft engines, propellers, components (aircraft communication and navigational equipment) and spare parts that have been purchased outright;
- the cost of non-airborne communication and meteorological equipment, ramp equipment, maintenance and engineering equipment, surface transport vehicles and equipment, furniture, fixtures and office equipment, buildings and land as well as miscellaneous ground equipment such as medical equipment, airport and lighting equipment, passenger service equipment, hotel, restaurant and food service equipment, storage and distribution equipment. Property and equipment under capital leases **includes** the cost of property and equipment under a capital or finance lease, **in other words**, a lease for a period considered to be the whole or nearly the whole life of the property or equipment.

Accumulated depreciation and amortization - property and equipment

Include:

- accumulated depreciation and amortization of ground property and equipment (**including** flight equipment) owned and/or under capital leases;
- accrued charges representing losses, not replaced by current repairs, occurring in physical property and suffered through current lessening of service value due to wear and tear from use and the action of time and the elements; and losses occurring through obsolescence, supersession, new technological developments, changes in popular demand and the requirements of public authority.

Non-operating property and equipment – (Include capital leases.)

Include the cost of all non-operating property and equipment, **in other words**, all property and equipment **not included** in the “operating” category above.

Accumulated depreciation and amortization - non-operating property and equipment

Include accumulated depreciation and amortization of the non-operating property and equipment.

All other assets

Include long-term prepayments, developmental and pre-operating costs such as the cost of extraordinary training, unamortized discounts and expenses on the issue of long-term debt securities, property acquisition adjustments, other intangibles such as payments made for patents, copyrights, and so on, and other deferred charges.

Total assets

The sum of the assets above less the accumulated depreciation and amortization.

Liabilities and capital

Current liabilities

Include:

- current accounts and traffic balances payable, **including** balances subject to current settlement and payable to associated companies and/or shareholders, and notes payable on demand or within one year from the date of the balance sheet;
- the current portion of long-term debt and the current obligations under capital leases;

- air traffic liabilities (unearned transportation revenue), which **includes** the value of passenger tickets sold but not used or refunded as of the date of the balance sheet, and pre-paid amounts for the transportation of baggage, freight and mail for which the transportation has not occurred as of the date of the balance sheet;
- salaries and wages accrued and unpaid, taxes accrued and unpaid, dividends payable, deposits by subscribers on transportation contracts (air travel plan liabilities, **in other words**, deposits received under air travel plan contracts) and other current and accrued liabilities.

Advances from associated companies and/or shareholders

Include the net amount from associated companies and/or shareholders for notes, loans or advances which are not currently settled.

Long-term debt and other non-current liabilities – (**Include** capital leases.)

Include:

- the face value or principal amount of debt securities (for example, bonds, trust certificates, debentures, notes) issued and assumed by the air carrier and in the hands of others, which is not payable within twelve months of the balance sheet date;
- long-term obligations under capital leases, which refers to the present value of unexpired contracts for the acquisition of aircraft under such lease arrangements.

Deferred income taxes

Include taxes that will be owed on income, but that have not yet been assessed.

All other liabilities

Include:

- deferred credits which correspond to unamortized premiums on all classes of long-term debt, and other deferred credits such as securities issued or assumed by the air carrier, and other unadjusted accounts that cannot be cleared as of the date of the balance sheet;
- provisions for major overhauls such as for flight equipment (**in other words**, liabilities of uncertain value or timing associated with the complete disassembly and inspection or repair of an aircraft, engine or other component of an aircraft) and other provisions such as liabilities of uncertain value or timing.

Shareholders' equity

Capital stock

Include the equity capital invested in a business through the purchase of various classes of common and preferred shares.

Retained earnings

Include the portion of after-tax profits left over, after dividends have been paid to shareholders, for reinvestment into the company. If this account is negative, then the amount indicated for this item should be shown with a negative (-) sign.

All other items

Include other paid-in capital and reserves. Other paid-in capital or contributed surplus **includes** the premiums or discounts that have resulted from selling stock, and stock received from donations. Reserves **include** any reserve fund such as reserve for self-insurance, reserve for pension, reserves against potential future losses, and so on. Also, **include** proprietorship or partnership accounts (balance year-end).

Total liabilities and capital

The sum of liabilities and capital plus the sum of shareholders' equity which should equal total assets.

Statement of Revenues and Expenses, Annual – Statement 21 (III)

Operating revenue

Scheduled services

Transportation of passengers or goods, or both, by an aircraft provided by an air carrier that operates the air service and that, directly or indirectly, sells some or all of its seats or part or all of its cargo space to the public on a price per seat, price per unit of mass or price per volume of cargo basis.

Charter services

Transportation of passengers or goods, or both, by aircraft pursuant to a contract under which a person, other than the air carrier that operates the air service, or its agent, reserves a block of seats or part of the cargo space of an aircraft for the person's use or for resale to the public.

Include air ambulance service and the movement of people and goods to logging or heli-logging sites.

Exclude firefighting and heli-logging activities and the movement of people and goods to a firefighting site. (A complete list of activities which are specialty and therefore not subject to filing requirements as charter can be found in the Transport Canada document entitled "Starting a Commercial Air Service", TP 8880. This document can be found at <http://www.tc.gc.ca/eng/civilaviation/publications/tp8880-menu-5178.htm> or at <http://www.tc.gc.ca/Publications/en/tp8880/pdf/hr/tp8880e.pdf>.)

Passenger revenue

Refers to the revenue earned from the transportation of passengers on scheduled and charter services. **Include** revenue from all surcharges (baggage, fuel, seat selection, and so on) that are retained by the air carrier. **Exclude** amounts such as taxes, navigation fees, security fees, and so on that are collected but passed on to other entities.

Goods revenue

Refers to the revenue earned from the transportation of goods on scheduled and charter services. **Exclude** taxes such as the Goods and Services Tax (GST), Harmonized Sales Tax (HST) or Provincial Sales Tax (PST).

All other flight - related revenue

Refers to the revenue earned from air transport activities **not included** in passenger revenue or goods revenue. **Include** revenue from other flying services such as flying training, recreational flying and other specialty flying.

All other revenue

Include subsidies and revenue earned from all other sources.

Total operating revenue

The sum of passenger revenue, goods revenue, other flight-related revenue and revenue from all other sources.

Operating expenses

Maintenance - ground property and equipment

Expenses incurred in the repair and upkeep of ground property and equipment. **Include** employee wages, salaries and benefits (**including** employer contributions to pensions, medical benefits, insurance, and so on), expenses for materials and supplies, purchased repair services and all other related expenses.

Aircraft operations

Expenses incurred directly for the in-flight operation of aircraft or in the holding of aircraft and aircraft personnel in readiness for assignment to an in-flight status.

Include:

- the wages, salaries and benefits (**including** employer contributions to pensions, medical benefits, insurance, and so on and layover expenses such as hotels and meals) for flight crews (pilot, co-pilot, navigator, and so on);
- expenses for turbo fuel, gasoline and all other fuel and oil consumed such as turbine oil and piston oil (**including** throughput charges, non-refundable duties and taxes);
- airport landing fees paid both in Canada and outside of Canada;
- navigation fees remitted to NAV CANADA or other international suppliers for the provision of air navigation services (air navigation services **include** aeronautical communication services, aeronautical information services, aeronautical radio navigation services, air traffic control services, aviation weather services, emergency assistance services and flight information services);

- expenses for insurance against accidental damage to flight equipment while in flight or on the ground and for insurance against liability occurring from the operation of aircraft or, in the case of non-insurance, the resulting expenses for which the carrier is liable;
- expenses incurred for the rental of aircraft (and crew) from other carriers, such as in chartering, interchange and operating or short-term lease agreements;
- all other aircraft operation expenses incurred directly for the in-flight operation and related standby time of aircraft.

Maintenance - flight equipment

Expenses incurred in the repair and upkeep of flight equipment. **Include** employee wages, salaries and benefits (**including** employer contributions to pensions, medical benefits, insurance, and so on), expenses for materials and supplies, purchased repair services and all other related expenses.

General administration

Expenses incurred for **in-flight service, aircraft and traffic servicing, promotion and sales and general administration.**

Include:

- the wages, salaries and benefits (**including** employer contributions to pensions, medical benefits, insurance, and so on and layover expenses such as hotels and meals) paid to cabin crews (flight attendants, and so on), ground personnel, staff engaged in reservations, ticketing, sales and promotional activities and all other employees (**including** the personnel performing the general and administrative functions of the air carrier);
- expenses for in-flight service such as passenger food and supplies (in-flight meals, complimentary drinks, and so on and the cost of supplies and personal services furnished to passengers), passenger liability insurance (premiums for passenger liability and accident insurance) and all other in-flight service expenses (**including** passenger-related expenses incurred due to interrupted flights, **including** hotels, meals, taxi fares and other expense items, the cost of other services provided to passengers, such as pay, allowances and the cost of passenger service personnel, and all other services provided for the comfort of passengers in transit);
- expenses for aircraft and traffic servicing purchased from outside suppliers, expenses incurred on the ground for scheduling or preparing aircraft for arrival and takeoff, expenses incurred in enplaning and deplaning passenger and cargo traffic, and expenses involved in servicing and handling individual aircraft and traffic on the ground, in preparing aircraft crews for flight assignment, in controlling the in-flight movements of aircraft and the in-flight expenses of handling all traffic **including** baggage;
- all promotion and sales expenses such as passenger and cargo commission expenses (the net commission payable to others for the sale of transportation on the reporting carrier's service less the commission receivable from the reporting carrier's sale of transportation on other carriers' services), advertising and publicity expenses and any related expenses,

accommodation costs, agency fees for outside services, expenses associated with reservations, city ticket offices and other sales expenses;

- general administration expenses such as those for financial accounting activities, supplementary labour income, property taxes, building rentals, communications purchased, purchasing activities, representation at law, and all other operational administration expenses not directly applicable to a particular function that are not included in the previous operating expenses categories;
- expenses such as incidental air transport-related expenses associated with revenue reported as “all other revenue”;
- staff reduction expenses.

Depreciation

Include:

- provisions for the depreciation of ground property and equipment (**including** flight equipment);
- all charges incurred in normal wear and tear on property and equipment which have not been replaced by current year repair, as well as losses in service ability;
- charges for the amortization of capitalized development and other intangible assets.

All other expenses

Include any and all miscellaneous operating expenses not reported elsewhere.

Total operating expenses

The sum of the previous six expense items.

Operating income

Net operating income (a loss should be a negative number)

Total operating revenue less total operating expenses – calculated from the previous questions.

Non-operating income/expenses

Interest and discount income

Include interest income from all sources and cash discounts on the purchase of materials and supplies.

Interest expenses

Include interest on unpaid taxes and all classes of debt **including** premiums, discounts and expenses on short-term obligations, amortization of premiums, discounts and expenses on short-term and long-term obligations.

All other net non-operating income (enter a negative number for a loss)

Include:

- capital gains (or losses) from retiring operating property and equipment, aircraft equipment, expendable parts, miscellaneous materials and supplies and other assets, when they are sold or otherwise retired from service as part of a general program and not as incidental sales performed as a service to others;
- gains or losses made on investments in securities;
- net miscellaneous non-operating income or loss, which refers to revenue and expenses attributable to financing or other activities that are not an integral part of the air transportation activities undertaken by the carrier, or its incidental services. These could **include** dividend income, the balance of all income or losses from affiliated companies reimbursed to the carrier, foreign exchange adjustments and special items, such as restructuring expenses, which do not occur on a regular basis.

Exclude staff reduction expenses which should be **included** under all other expenses.

Net non-operating income (a loss should be a negative number)

The sum of the previous three income or expense items.

Provision for income taxes

Include the provision for taxes payable on net income for the accounting period and adjustments of income taxes relating to previous years, **including** provisions for deferred income taxes resulting from differences between accounting income and taxable income that arise when the time of **including** items of revenue and expense in the computation of accounting income and taxable income do not coincide. If the net amount is negative, then the amount indicated for this item should be shown with a negative (-) sign.

Net income (a loss should be a negative number)

Net operating income plus net non-operating income less the provision for income taxes.

Fuel and oil consumed

Turbo fuel consumed

Include fuel used in both turboprop and jet aircraft.

Provide the quantity and expenses for turbo fuel consumed. Turbo fuel **includes** the turbine fuel uplifted for all aircraft in the carrier's fleet. Fuel uplift can be determined based on delivery notes or invoices, aircraft onboard measurement systems or, if the fuel was supplied by a customer, estimated based on hours flown. Report the quantity of turbo fuel consumed in litres.

Include turbo fuel consumed for all scheduled and/or charter operations, regardless of where purchased. The expenses for turbo fuel consumed should be reported in Canadian dollars, regardless of where purchased. **Include** throughput charges, non-refundable duties and taxes. If the fuel was supplied by a customer, an approximate value may be provided based on prevailing market rates.

Conversion factor

To convert gallons (imperial) into litres (l), multiply by 4.546092.

Gasoline consumed

Provide the quantity and expenses for gasoline consumed. If the gasoline was supplied by a customer, it may be estimated based on hours flown. Report the quantity of gasoline consumed in litres.

Include gasoline consumed for all scheduled and/or charter operations, regardless of where purchased. The expenses for gasoline consumed should be reported in Canadian dollars, regardless of where purchased. **Include** throughput charges, non-refundable duties and taxes. If the gasoline was supplied by a customer, an approximate value may be provided based on prevailing market rates.

Conversion factor

To convert gallons (imperial) into litres (l), multiply by 4.546092.

All other fuel and oil consumed

Provide the quantity and expenses for all other fuel and oil consumed. Report the quantity of all other fuel and oil consumed in litres.

The quantity should **include** turbine oil, piston oil and all other types of fuel and oil consumed for all scheduled and/or charter operations, regardless of where purchased. The expenses for all other fuel and oil consumed should be reported in Canadian dollars, regardless of where purchased. **Include** throughput charges, non-refundable duties and taxes.

Conversion factor

To convert gallons (imperial) into litres (l), multiply by 4.546092.

Total fuel and oil consumed

The sum of the quantities and expenses reported in the previous three items.

Employment

Average number of employees

Refers to the average number of people employed for each of the six categories of personnel.

Include all employees, temporary or permanent, on the payroll of the air carrier during the reporting period. **Include** part-time employees, prorated to the amount of time worked when compared to full-time employees (for example, two part-time employees working half-time are equivalent to one full-time employee).

Wages and salaries expenses

Include a breakdown of the wages and salaries paid for each of the six categories of personnel.

Exclude all benefits, **in other words**, employer contributions to pensions, medical benefits, insurance, and so on or layover expenses, such as hotels and meals, for flight and cabin crews.

Total employees

The sum of the number and the wages and salaries expenses for the six categories of personnel.

Revenue and expenses by area of operation

Passenger revenue

Include a breakdown of the revenue earned from the transportation of passengers for each province, territory and outside of Canada based on where the transportation service was provided. **Total** passenger revenue should equal the sum of passenger revenue from scheduled services and charter services previously reported.

Goods revenue

Include a breakdown of the revenue earned from the transportation of goods for each province, territory and outside of Canada based on where the transportation service was provided. **Total** goods revenue should equal the sum of goods revenue from scheduled services and charter services previously reported.

Employee wages and salaries

Include a breakdown of employee wages and salaries for each province, territory and outside of Canada based on where the employees are located. **Total** employee wages and salaries should equal the total wages and salaries expenses reported in the “Employment” section above.

Scheduled Services, Revenue Operating Statistics, Annual – Statement 10 (III)

Scheduled services - operating statistics

Include fixed wing and helicopter services.

Sector of operation

Refers to the regions where carriers provide transportation services. There are three breakdowns – domestic, transborder (Canada-US) and other international.

Domestic

Includes operations between points in Canada.

Transborder (Canada-US)

Includes operations between points in Canada and points in the United States (**including** Alaska, Hawaii and Puerto Rico).

Other international

Includes all other operations (**including** between points outside of Canada).

Data reported must **include** both fixed wing and helicopter services, where:

Fixed wing

Means a power-driven, heavier-than-air aircraft, deriving its lift in flight chiefly from aerodynamic reactions on surfaces which remain fixed. An aircraft having wings fixed to the airplane fuselage and outspread in flight – that is non-rotating wings.

Helicopter

Means a rotary wing, heavier-than-air aircraft, supported in flight chiefly by the reactions of the air on one or more power-driven rotors on substantially vertical axes. A helicopter does not have conventional fixed wings, nor is it provided with a conventional propeller for forward thrust.

Scheduled services

Transportation of passengers or goods, or both, by an aircraft provided by an air carrier that operates the air service and that, directly or indirectly, sells some or all of its seats or part or all of its cargo space to the public on a price per seat, price per unit of mass or price per volume of cargo basis.

Enplaned passengers

Refers to **revenue passengers**¹ who board aircraft and surrender one or more flight coupons or other documents good for transportation over the itinerary specified in these coupons or documents.

¹Revenue passengers correspond to passengers for which an air carrier receives remuneration and who are travelling with tickets purchased (a) under a publicly available promotional offer; (b) through a loyalty program or through the redemption of loyalty points or miles; (c) with a corporate discount or at a preferential fare; or obtained (d) as compensation for denied boarding. It **excludes** (a) passengers travelling for free, at a fare available only to persons who are employees or agents of an air carrier or are travelling on the business of an air carrier; and (b) persons, such as infants, who do not occupy seats.

Passenger-kilometres

Represents the carriage of one revenue passenger on each flight stage multiplied by the number of kilometres flown on that stage. Passenger-kilometres are obtained by totalling the number of kilometres flown by all passengers.

Let's take an example with two flight stages, where:

Flight stage A to B

Number of passengers = 5

Distance between points (km) = 161

Passenger-kilometres = 805

Flight stage B to C

Number of passengers = 4

Distance between points (km) = 322

Passenger-kilometres = 1,288

The total number of passenger-kilometres for the flights covering A to B and B to C is 2,093.

Conversion factor

To convert nautical miles (6 080 feet) into kilometres (km), multiply by 1.852.

To convert statute miles (5 280 feet) into kilometres (km), multiply by 1.609344.

Hours flown

Represents the block hours, **in other words**, the number of hours which elapsed between the time the aircraft started to move to commence a flight and the time the aircraft came to its final stop after the conclusion of a flight. Report the total number of block hours flown to the nearest hour.

Enplaned goods

Refers to all types of non-passenger traffic. It **includes** priority freight, freight, mail and excess baggage for which revenue is obtained. Enplaned goods should be reported to the nearest kilogram.

Conversion factor

To convert pounds (lbs.) into kilograms (kg), multiply by 0.453592.

Goods tonne-kilometres

Represents the carriage of one tonne of goods on each flight stage multiplied by the number of kilometres flown on that stage. Goods tonne-kilometres are obtained by totalling the number of kilometres flown with all tonnes of goods.

Let's take an example with two flight stages, where:

Flight stage A to B

Tonnes of goods = 5

Distance between points (km) = 161

Goods tonne-kilometres = 805

Flight stage B to C

Tonnes of goods = 4

Distance between points (km) = 322

Goods tonne-kilometres = 1,288

The total number of goods tonne-kilometres for the flights covering A to B and B to C is 2,093.

Conversion factor

To convert nautical miles (6 080 feet) into kilometres (km), multiply by 1.852.

To convert statute miles (5 280 feet) into kilometres (km), multiply by 1.609344.

Scheduled services - revenue

Include fixed wing and helicopter services.

Passenger revenue

Refers to the revenue earned from the transportation of passengers on scheduled services.

Include revenue from all surcharges (baggage, fuel, seat selection, and so on) that are retained by the air carrier. **Exclude** amounts such as taxes, navigation fees, security fees, and so on that are collected but passed on to other entities.

Goods revenue

Refers to the revenue earned from the transportation of goods on scheduled services. **Exclude** taxes such as the Goods and Services Tax (GST), Harmonized Sales Tax (HST) or Provincial Sales Tax (PST).

Charter Services, Revenue Operating Statistics, Annual – Statement 12 (III)

Charter services - operating statistics

Include fixed wing and helicopter services.

Sector of operation

Refers to the regions where carriers provide transportation services. There are three breakdowns – domestic, transborder (Canada-US) and other international.

Domestic

Includes operations between points in Canada.

Transborder (Canada-US)

Includes operations between points in Canada and points in the United States (**including** Alaska, Hawaii and Puerto Rico).

Other international

Includes all other operations (**including** between points outside of Canada).

Data reported must include both fixed wing and helicopter services, where:

Fixed wing

Means a power-driven, heavier-than-air aircraft, deriving its lift in flight chiefly from aerodynamic reactions on surfaces which remain fixed. An aircraft having wings fixed to the airplane fuselage and outspread in flight – that is non-rotating wings.

Helicopter

Means a rotary wing, heavier-than-air aircraft, supported in flight chiefly by the reactions of the air on one or more power-driven rotors on substantially vertical axes. A helicopter does not have conventional fixed wings, nor is it provided with a conventional propeller for forward thrust.

Charter services

Transportation of passengers or goods, or both, by aircraft pursuant to a contract under which a person, other than the air carrier that operates the air service, or its agent, reserves a block of seats or part of the cargo space of an aircraft for the person's use or for resale to the public.

Include air ambulance service and the movement of people and goods to logging or heli-logging sites.

Exclude firefighting and heli-logging activities and the movement of people and goods to a firefighting site. (A complete list of activities which are specialty and therefore not subject to filing requirements as charter can be found in the Transport Canada document entitled "Starting a Commercial Air Service", TP 8880. This document can be found at <http://www.tc.gc.ca/eng/civilaviation/publications/tp8880-menu-5178.htm> or at <http://www.tc.gc.ca/Publications/en/tp8880/pdf/hr/tp8880e.pdf>.)

Enplaned passengers

Refers to **revenue passengers**¹ who board aircraft and surrender one or more flight coupons or other documents good for transportation over the itinerary specified in these coupons or documents.

¹Revenue passengers correspond to passengers for which an air carrier receives remuneration and who are travelling with tickets purchased (a) under a publicly available promotional offer; (b) through a loyalty program or through the redemption of loyalty points or miles; (c) with a corporate discount or at a preferential fare; or obtained (d) as compensation for denied boarding. It **excludes** (a) passengers travelling for free, at a fare available only to persons who are employees or agents of an air carrier or are travelling on the business of an air carrier; and (b) persons, such as infants, who do not occupy seats.

Passenger-kilometres

Represents the carriage of one revenue passenger on each flight stage multiplied by the number of kilometres flown on that stage. Passenger-kilometres are obtained by totalling the number of kilometres flown by all passengers.

Let's take an example with two flight stages, where:

Flight stage A to B

Number of passengers = 5

Distance between points (km) = 161

Passenger-kilometres = 805

Flight stage B to C

Number of passengers = 4

Distance between points (km) = 322

Passenger-kilometres = 1,288

The total number of passenger-kilometres for the flights covering A to B and B to C is 2,093.

Conversion factor

To convert nautical miles (6 080 feet) into kilometres (km), multiply by 1.852.

To convert statute miles (5 280 feet) into kilometres (km), multiply by 1.609344.

Hours flown

Represents the block hours, **in other words**, the number of hours which elapsed between the time the aircraft started to move to commence a flight and the time the aircraft came to its final stop after the conclusion of a flight. Report the total number of block hours flown to the nearest hour.

Enplaned goods

Refers to all types of non-passenger traffic. It **includes** priority freight, freight, mail and excess baggage for which revenue is obtained. Enplaned goods should be reported to the nearest kilogram.

Conversion factor

To convert pounds (lbs.) into kilograms (kg), multiply by 0.453592.

Goods tonne-kilometres

Represents the carriage of one tonne of goods on each flight stage multiplied by the number of kilometres flown on that stage. Goods tonne-kilometres are obtained by totalling the number of kilometres flown with all tonnes of goods.

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Charter services - revenue

Include fixed wing and helicopter services.

Passenger revenue

Refers to the revenue earned from the transportation of passengers on charter services. **Include** revenue from all surcharges (baggage, fuel, seat selection, and so on) that are retained by the air carrier. **Exclude** amounts such as taxes, navigation fees, security fees, and so on that are collected but passed on to other entities.

Goods revenue

Refers to the revenue earned from the transportation of goods on charter services. **Exclude** taxes such as the Goods and Services Tax (GST), Harmonized Sales Tax (HST) or Provincial Sales Tax (PST).