



Canada Revenue
Agency

Agence du revenu
du Canada

GST/HST Policy Statement P-034: SOLO FLYING TIME

Obsolete: Revised September 29, 1999; please refer to P-034R2.

Date of Issue:

November 9, 1992

Subject:

Solo flying time

Legislative Reference(s):

Section 8 of Part III of Schedule V of the *Excise Tax Act*

National Coding System File Number(s):

11915-7-2

Effective Date:

January 1, 1991

In order to obtain a commercial pilot's license, an individual must receive thirty-five hours of in-air instruction from a licensed flight instructor and complete thirty hours of solo flying time.

The supply of the in-air instruction clearly fits within the exempting provision of section 8 of Part III of Schedule V if provided by an organization that qualifies as a vocational school as defined by section 1 of Part III of Schedule V.

It is less clear whether the thirty hours of related solo flying time should be considered instruction that would fit within the exempting provision, or whether it should be considered a taxable supply of aircraft rental.

The solo flying time includes twenty-five hours of cross-country flight that must include a cross-country flight of at least 300 nautical miles involving at least three landings at points other than that of departure. It also includes five hours of solo flight time by night during which at least ten takeoffs, circuits and landings are completed. This solo flying time must be logged in by the student and certified as being correct by the Chief Flight Instructor of the flying school or flying club that rents the aircraft to the student.

An additional complication is that the thirty hours of solo flying time is often supplied by a different person from the one who supplies dual flying time instruction.

Revenue Canada, Taxation has ruled that both the thirty-five hours of flight instruction and the related thirty hours of solo flight time constituted supplies of instruction for purposes of issuing income tax tuition receipts.

It is the Department's administrative position to treat supplies of solo flying time pertaining to instruction leading to a commercial pilot's licence as GST exempt.

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