any of the other limitations described in §158.9(a).
(e) Collected PFC’s shall be distributed as noted on the air travel ticket.
(f) Issuing carriers and their agents shall stop collecting the PFC’s on the charge expiration date stated in a notice from the public agency, or as required by the Administrator.

§ 158.47 Collection of PFC’s on tickets issued outside the U.S.
(a) For tickets issued outside the U.S., an air carrier or foreign air carrier may follow the requirements of either §158.45 or this section, unless the itinerary is for travel wholly within the U.S. Air carriers and foreign air carriers must comply with §158.45 where the itinerary is for travel wholly within the U.S. regardless of where the ticket is issued.
(b) Notwithstanding any other provisions of this part, no foreign airline is required to collect a PFC on air travel tickets issued on its own ticket stock unless it serves a point or points in the U.S.
(c) If an air carrier or foreign air carrier elects not to comply with §158.45 for tickets issued outside the U.S.—
(1) The carrier is required to collect PFC’s on such tickets only for the public agency controlling the last airport at which the passenger is enplaned prior to departure from the U.S.
(2) The carrier may collect the PFC either at the time the ticket is issued or at the time the passenger is last enplaned prior to departure from the U.S. The carrier may vary the method of collection among its flights.
(3) The carrier shall provide a written record to the passenger that a PFC has been collected. Such a record shall appear on or with the air travel ticket and shall include the same information as required by §158.45(b), but need not be preprinted on the ticket stock.
(d) Issuing carriers and their agents shall collect PFC’s based on the itinerary at the time of issuance.
(i) Any change in itinerary initiated by a passenger that requires an adjustment to the amount paid by the passenger is subject to collection or refund of the PFC as appropriate.
(ii) Failure to travel on a nonrefundable or expired ticket is not a change in itinerary. If the ticket purchaser is not permitted any fare refund on the unused ticket, the ticket purchaser is not permitted a refund of any PFC associated with that ticket.
(d) With respect to a flight on which the air carrier or foreign air carrier chooses to collect the PFC at the time the air travel ticket is issued—
(1) The carrier and its agents shall collect the required PFC on tickets issued on or after the charge effective date.
(2) The carrier is not required to collect PFC’s at the time of enplanement for tickets sold by other air carriers or foreign air carriers or their agents.
(e) With respect to a flight on which the air carrier or foreign air carrier chooses to collect the PFC at the time of enplanement, the carrier shall examine the air travel ticket of each passenger enplaning at the airport on and after the charge effective date and shall collect the PFC from any passenger whose air travel ticket does not include a written record indicating that the PFC was collected at the time of issuance.
(f) Collected PFC’s shall be distributed as noted on the written record provided to the passenger.
(g) Collecting carriers shall be responsible for all funds from time of collection to remittance.
(h) Collecting carriers and their agents shall stop collecting the PFC on the charge expiration date stated in a notice from the public agency, or as required by the Administrator.

§ 158.49 Handling of PFC’s.
(a) Collecting carriers shall establish and maintain a financial management system to account for PFC’s in accordance with the Department of Transportation’s Uniform System of Accounts and Reports (14 CFR part 241). For carriers not subject to 14 CFR part 241, such carriers shall establish and maintain an accounts payable system to handle PFC revenue with subaccounts.