

Jakarta, 04 SEP 2023
Ref: 12/NEWS/MN/2023

Subject: GOODS & SERVICE TAX (GST) implication on Fare and Penalties where travel starting from India for all tickets issued/reissued worldwide (regardless place of ticket issuance/reissuance) on/after 05SEP23 and travel on/after 05SEP23

Dear Valued Agents,

The government of India implemented GST on both Fare and penalties for all tickets **STARTING FROM INDIA** issued/reissued worldwide with details as following:

GST for air ticket issued/reissued world-wide where travel starting from India, regardless place of ticket issuance/reissuance on/after 05SEP23 and travel on/after 05SEP23																																																														
1. Tax implication on ticketed fare (when issuing ticket)																																																														
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Example:

In case of there is a change fee USD 100 so it must plus GST according to the class (5% for Economy Class ; 12% for other classes), therefore passenger must pay change fee USD 100 + (USD 100 X 5% for Economy Class) = **USD 105XP (converted to IDR).**

3. Tax implication on refund

nature of fee:	Economy Cls	First/Business/Premium Economy Cls
	% of fee/penalty	
1. If the money collected by TG towards cancellation/refund or in nature of cancellation fee + no show fee	5	12

Remark: all penalties shown in fare rules are not including GST yet, so agent must add GST manually.

Example:

In case of there is a cancellation fee USD 100 so it must plus GST according to the class (5% for Economy Class ; 12% for other classes), therefore agent must collect cancellation fee USD 100 + (USD 100 X 12% for Business Class) = **USD 112 (converted to IDR).**

Again, please read thoroughly and fully understood that this GST for point number 2 and 3 are not including GST yet so please add manually.

Please adhere as failure to do so, TG will send an ADM to agent via BSP.

Thank you for your kind attention, cooperation and continuous support.

Best regards,
 THAI Airways International PCL.
 Sales Department - Indonesia