

Revenue Management Memo

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From : Revenue Management – Commercial Department

To : Sales office / Channel / Global Corporate Sales / PD / Offline / A & P / MP / E-commerce / Call Center / Marketing / CRD / Duty Desk / IC / FIN / HU Int'l FIN

Copy : Chief Commercial Officer / RM

International Tourist Tax (TK)

International Tourist Tax will be applied to passengers who are departing from Japan to expand and enhance the tourism infrastructure of Japan. The tax will be applicable for ticket issued on/after 07 Jan 2019 and travel on/after 07 Jan 2019.

Name of TFC: **International Tourist Tax – Code – TK**

1. Country Name: **Japan (JP)**
2. Name of Tax/Charge/Fee: **International Tourist Tax**
3. Ticket Code: **TK**
4. Effective date: **Effective for tickets issued on/after 07 Jan 2019 and for travel on/after 07 Jan 2019**
5. Amount: **JPY 1000**
6. The tax is to be collected at the **point of sales** and shown separately on the ticket by code **TK**
7. The **lifting airline** is responsible for the remittance
8. This tax is **interlineable**
9. Exemptions:

The tax shall not be levied on the following people	Category
1. Aircraft crew members 2. Those being deported 3. Those who have returned to Japan without entering another country after departure from Japan due to weather or under other unavoidable circumstances	Untaxable
4. Transit passengers (leaving Japan within 24 hours of arrival) 5. Passengers of international aircraft stopping at Japan due to weather or under other unavoidable circumstances 6. Children under the age of 2	Non-taxable
7. Diplomats, consuls, and other eligible personnel stationed in Japan (for official purposes only) 8. State guests and others with equivalent status 9. US Armed Forces personnel and UN Armed Forces personnel (for official purposes only)	Exempted
(Note) 7. and 8. are based on reciprocity.	

If there is any inconsistency or ambiguity between this memo and GDS display, the GDS display shall prevail. Please inform all concerned parties accordingly.