

## News Flash

**AMADEUS TICKET CHANGER (ATC) REISSUE & REFUND - CALCULATION FOR GST (K3) TAX**

In continuation to our previous update for GST (K3) tax, we are pleased to inform the GST calculation scenarios in case reissue or refund through the Amadeus Ticket Changer (ATC).

**GST Rates**

- ❖ 5% on Basic Fare plus YQ plus YR taxes on all Economy Cabin in Domestic/International Itinerary.
- ❖ 12% on Basic Fare plus YQ plus YR taxes on all Premium/Business/First cabin in Domestic/International Itinerary.

Below are Reissuance/Refund illustrations considering the ticket is issued before 01<sup>st</sup> July, 2017 and presented for change on or after 01<sup>st</sup> July, 2017:

**Scenario 1:** Fully un-utilized Ticket presented for Reissue

When the un-utilized ticket is reissued, ATC prices the new ticket considering taxes available on the day of the change.

Below is the change performed after 01<sup>st</sup> July, 2017, JN/G1/F2 are no longer applicable but the K3 is:

	<b>Fare</b>	<b>JN Tax</b>	<b>G1 tax</b>	<b>F2 tax</b>	<b>K3 tax</b>
Old Ticket	10 000 INR	500 INR	15 INR	15 INR	-
New Ticket	10 000 INR	-	-	-	500 INR

- ✓ JN, G1, and F2 collected on the ticket issued before 01<sup>st</sup> July, 2017 are not applicable and K3 tax is collected.
- ✓ The residual tax amount will be refunded back to the passenger according to the tax refund policy.

**Scenario 2:** Partially Un-utilized Ticket presented for Reissue

When the partially flown ticket is reissued, ATC prices the new ticket considering taxes available on the day the first ticket was issued (Original Ticket Issuance Date).

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Original ticket was issued before 01<sup>st</sup> July, 2017 so JN/G1/F2 apply:

	Fare	JN Tax	G1 tax	F2 tax	K3 tax
Old Ticket	10 000 INR	500 INR	15 INR	15 INR	-
New Ticket	5 000 INR	250 INR	7 INR	7 INR	-

- ✓ Same taxes (JN, G1, and F2) are computed in case of partially flown ticket.

**For the above scenario, K3 tax needs to be calculated manually on Change Penalty**

**Scenario 3:** Fully Un-utilized Ticket presented for Refund

	Fare	JN Tax	G1 tax	F2 tax	K3 tax
Old Ticket	10 000 INR	500 INR	15 INR	15 NR	-

- ✓ JN, G1, and F2 are refunded according to the tax refund policy, if applicable.

**Scenario 4:** Partially Un-utilized Ticket presented for Refund:

	Fare	JN Tax	G1 tax	F2 tax	K3 tax
Paid Amount	10 000 INR	500 INR	15 INR	15 INR	-
Used Amount	5 000 INR	250 INR	7 INR	7 INR	-

- ✓ ATC Refund prices the flown sector considering taxes available on the date the original ticket was issued. Original ticket was issued before 01July, 2017 so JN/G1/F2 are considered for refund.
- ✓ Unused JN, G1, and F2 are refunded according to the tax refund policy, if applicable.

**For the above scenario, K3 tax needs to be calculated manually on Cancellation Penalty**

**NOTE:** Cases where K3 is added manually will be out of scope for Amadeus Fare Guarantee

**For More Information, Contact your Amadeus Helpdesk**

