

## News Flash

**Introduction of Kerala flood Cess (N7)**

We wish to introduce Kerala Flood Cess by the way of new tax code "N7", levied by Government of India with the aim of providing reconstruction, rehabilitation and compensation needs that had arisen due to the massive flood experienced in the state of Kerala in August, 2018, for a period of two years.

**Tax Description**

1. Country Name: India
2. ISO Code: IN
3. Name of Tax/Charge/Fee: Kerala Flood CESS
4. Ticket Code: N7

**Tax Application**

- N7 applies to all departures from following Airports in Kerala State associated with Intra-State supplies made only to B2C customers.
  - Thiruvananthapuram International Airport (TRV)
  - Kochi International Airport (COK)
  - Kozhikode International Airport (CCJ)
  - Kannur International Airport (CNN)
- N7 is Non-Refundable & Non-Interlineable.
- The tax is to be collected at point of sale and shown separately on the ticket (by code N7).

**Tax Amounts:**

- Tax Base: Collected base fare + YQ + YR
- Tax Rate: 1%
- Carrier Imposed (YQ/YR): YES
- Add-ons: Tax on tax, Surcharges and Penalties: NO

**Illustrations:**

N7 tax is applicable by default, to all transactions (B2B or B2C) at the time of pricing PNRs/Itineraries. In case of B2B customers, it is required to exempt N7 tax manually at the time of pricing.

Please use the following transaction to exempt N7 tax for B2B customers:

**FXP/R,ET-N7**

## News Flash

Below is the display for N7 tax exempted while pricing a PNR.

```

>FXP/R,ET-N7
01 Z111IOB1 * * P1 * 66508 * *Y
LAST TKT DTE 19SEP19 - DATE OF ORIGIN
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AL FLGT BK T DATE TIME FARE BASIS NVB NVA BG
COK
SIN SQ 5367 Z Z 19SEP 2255 Z111IOB1 40
INR 58900 19SEP19COK SQ SIN858.06NUC858.06END ROE
68.643060
INR 7068-K3
INR 540-WO
EXEMPTN7 ←
INR 66508
TICKET STOCK RESTRICTION
BG CMR: SQ
PRICED VC SQ - OTHER VC AVAILABLE MI
FARE VALID FOR E TICKET ONLY
6915 INR PENALTY APPLIES
>
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### Exemptions of N7 tax:

1. N7 is not applicable on economy compartment travel i.e. applicable on other than economy compartment.
2. N7 is not applicable on GST exempt supplies i.e. N7 not applicable when K3 is not levied. e.g. Journeys originating outside India where GST is not applicable.
3. N7 is applicable irrespective of Point of Sale Worldwide, provided that the location of the service provider (Airline is GST registered in Kerala State) and the place of supply (point of embarkation for passenger) is same state i.e. Kerala.

**For more details, please refer to FQNTAX2/IN, or contact your Amadeus Helpdesk**