

To: TTBS Subscribers
From: IATA Ticket Tax Box Service
Date: 20 May 2020
Sub: TTBS/2020 –12682 - Japan – TK/JP – Information

Please note the following information to TTBS:

Japan – International Tourist Tax – TK –
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Japan - Consumption Tax - JP -
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The TTBS has been advised by Japan Airlines Co., Ltd. (JL) that **in light of the current COVID-19 pandemic, the Japanese Government will allow airlines to defer payment of the TK (International Tourist Tax) and JP (Japan consumption tax) based on the following information:**

- Airline taxpayers that wish to defer payment of the TK and JP to the National Tax Agency (NTA) (after having collected the TK and JP tax from the passenger at time of ticket issuance) must file an application for grace of tax payment with the NTA.
- The NTA will review individual tax payment deferral requests based on the specific circumstances of airline taxpayers under current grace system (e.g., no current outstanding tax payments, taxpayer is facing financial difficulty, sincere intention to make tax payments, etc.).
- Especially, for Airline taxpayers who face difficulty paying their national tax due to the influence of the COVID-19, there is special grace of tax payment (special grace). To qualify for this special grace, airline taxpayers must meet the following requirements: 1) have a decrease in income or revenues by about 20% or more for any period of more than one month after February 2020 when compared to the same period in 2019 due to COVID-19; and 2) face difficulties paying the TK and JP tax as per standard procedures (in a lump sum).
Filing of application for special grace is required by the due date for payment. However, until June 30, 2020, airline taxpayers can apply for special grace even after the due date for payment.
- If grace of tax payment is applied by the NTA, airline taxpayers will be granted a payment deferral of the TK and JP for one year in principle or will have the possibility to pay in installments during the grace period, depending on the taxpayer's financial resources.

Note that this tax payment deferral covers other forms of taxes (in addition to the TK and JP) that are administered by the NTA.

For further information and instructions, please find attached the official document published by the Ministry of Finance, National Tax Agency, accessible also online here:

https://www.nta.go.jp/english/tax_payment/pdf/0020004-148.pdf

All other conditions remain unchanged.

Please note that TTBS will treat this update/change as being applied by all members (except where airline specific amounts already exist), unless advised otherwise in writing. TTBS will then update its system accordingly and disseminate the information to all its Top Premium Daily subscribers. In addition, it is recommended that subscribers advise their interline partners and/or GDS suppliers accordingly.

Kind regards,

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