To: TTBS Subscribers

From: IATA Ticket Tax Box Service

Date: 02 November 2020

Sub: TTBS/2020 – 12645J - Special Bulletin – COVID-19 Measures – UPDATE

To All Customers,

Further to our previous bulletin on COVID-19 and tax relief measures dated 14 August, we would like to share with you the latest update of our tax relief tracker file by region and by country, and which includes both passenger ticket tax relief measures, as well as other measures (employment tax, corporate income tax). New and amended tax relief measures subsequent to our previous bulletin are highlighted in red in the attached Excel file.

In addition to the updated tax tracker file, the following information may also be of interest, including:

- The latest External Affairs' Global Advocacy update (Issue # 30 dated 20 October) attached
- All reported financial measures are available through the Global Relief Measures
 Tracker link
- The latest economic analysis related to <u>industry cost downsizing</u>, which was also presented by IATA's Chief Economist

IATA is here to serve the industry and the wider value chain during these challenging times and is strongly advocating for operational and regulatory measures, financial relief, and market stimulation, with a focus on tax relief measures for airlines.

CALL FOR AIRLINES

IATA continues to call on Governments (incl. Ministries of Finance/Treasury Departments and tax authorities) around the world to enact tax measures to mitigate the negative financial and economic effects of the COVID-19 pandemic on the air transport industry.

TTBS has been gathering and communicating a series of informational bulletins, containing different official documents or sources of tax relief measures taken by relevant Government authorities, including publishing details on tax payment deferrals by airline taxpayers in certain jurisdictions.

We will continue to publish this and other types of information pertaining to passenger-based taxes, fees and charges (TFCs). We continue to ask for your support in this respect by providing IATA TTBS with any relevant/applicable details on the revised application or payment terms/timelines associated with the same.

In this respect, airlines are encouraged to:

- Notify TTBS at ttbs@iata.org about any ticket tax related measure within their home country and providing related official documentation (e.g. payment deferrals, TFCs suspensions, etc.), and agreeing to sponsor the related bulletin to the industry
- Support TTBS in the activities of releasing official communications on the abovementioned matter (e.g. confirming the information, assisting the TTBS team in obtaining the necessary documentation, etc.)

Your assistance and support during this challenging time is greatly appreciated.

Stay safe and stay strong!

Kind regards,

Ticket Tax Products Team

Tel +41 (22) 770 2850 Fax +41 (22) 770 2684

ttbs@iata.org