

To : TTBS Subscribers
From : IATA Ticket Tax Box Service
Date : 17 April 2020
Sub : TTBS/2020 – 12645A - Special Bulletin – COVID-19 Measures - **UPDATE**

To all Customers,

Further to our previous bulletin on COVID-19 and tax relief measures dated 6 April, 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-tax relief measures, as well as other measures (employment tax, corporate income tax).

In addition to the attached tracker, please be informed that all published TTBS bulletins resulting from COVID-19 measures can be found under the following links:

[IATA TTBS official page](#)
[Ticket Tax Products Extranet](#)

While we're all experiencing some extraordinary times at an unprecedented global scale, the consequences of the COVID-19 pandemic continue to appear. IATA is here to serve the industry and the wider value chain in this time of distress.

IATA is strongly advocating for operational and regulatory measures, financial relief, and market stimulation, with a specific focus on tax relief measures for airlines.

FOR INFORMATION

We would like to share with you the enclosed tracker file as reference to all the tax measures by region and country that are available to airlines, containing:

- ✓ **Employment Tax:** Suspensions or payment deferrals of employer-paid payroll taxes, social security contributions and similar employer-imposed taxes (e.g., health insurance, unemployment insurance, etc.);
- ✓ **Corporate/Business Income Tax:** Payment deferrals of business/corporate income tax; and,
- ✓ **Indirect Tax:** Payment deferrals or suspensions of air passenger taxes, including ad-valorem taxes (e.g., Value Added Tax - VAT)

CALL FOR AIRLINES

IATA is calling 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 started 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.

At this time, the industry needs to be more united than ever, and where IATA will continue to publish this and other types of information pertaining to passenger-based taxes, fees and charges. We would like 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 suspension, etc.), and agreeing to sponsor the related bulletin to the industry
- Support TTBS team in the activities of releasing official communications on the above-mentioned 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

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