

Sales Bulletin



To : All BSP Agents

From : Sales & Distribution
HKG & PRD

Date : 07 January 2019

Ref : JW / SB - 01 / 001

Japan - International Tourist Tax - TK - (2nd Revised)

Please be advised that a new ticket code is required for International Tourist Tax in Japan.
The details are as follows :

Tax - Name of TFC : International Tourist Tax - TK -

1/ Country Name : Japan ISO Code : JP

2/ Name of Tax / Charge / Fee : International Tourist Tax

3/ Ticket Code : TK

4/ Effective date : Effective for tickets issued on / after 07 January 2019 and for travel on / after
07 January 2019.

5/ Purpose : To provide a permanent source of funds to expand and enhance Japan's tourist
infrastructure in an effort to make Japan the top tourist destination

6/ Amounts :

All airports : International departures : JPY 1000

This tax also applies to all reissued tickets, including tickets originally issued prior to
07 January 2019 and reissued post 07 January 2019.

For example, for a ticket that is originally issued on 15 December 2018 and reissued on
10 January 2019, this tax will be applicable on the reissued ticket on 10 January 2019.

(This "reissue" includes reissue after the commencement of travel.)

7/ The tax is to be collected at point of sale and shown separately on the ticket by code TK.

8/ The lifting airline is responsible for remittance.

9/ This Tax is : Interlineable.

10/ Exemptions :

- Airline crew on duty ;
- Deportees ;
- Involuntary rerouting due to technical difficulties, weather conditions or other valid reasons ;
- Online and interline transit/transfers up to and including 24 hours when the transit / transfer occurs on the same ticket ;

*If the immediate departing airport before entering Japan is the same as the immediate arriving airport after departing from Japan, the person will not fall under the " transit / transfer passengers " who are non-taxable in the " International Tourist Tax. "

Examples :

- Same airport in same city : ICN - HND - ICN (transit / transfer within 24 hours) :
TK applies
- Different airports in same city : ICN - HND - GMP (transit / transfer with 24 hours) :
TK is exempted
- **Different cities in the same country : SHA - HND - PEK (transit / transfer within 24 hours) : TK is exempted.**
- Infants under 2 on the day of commencement of travel, with or without a seat :
- Diplomats, consular, and other eligible personnel stationed in Japan (for official purposes only) who hold the certificate :
- State guests and others with equivalent status who hold the certificate :
- US Armed Forces personnel and UN Armed Forces personnel
(for official purposes only).

11/ Special notes :

The following are not covered by the Tourist Tax scheme

- Passengers of government planes are not covered in the tax scheme

System will be updated.