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Dear Travel Partners,

Please be informed regarding the GST application, exemptions and refund restrictions.

The current prevailing rates of GST (collected as K3 TAX CODE),

- Exemptions where GST is not applicable and hence should not be collected.
- Important aspect of GST refund.

CURRENT APPLICABLE RATES (CABIN WISE) COLLECTED AS K3 TAX CODE:

1. In Economy cabin – 5% of Base Fare + YQ/YR tax as applicable
2. In Premium economy cabin - 12% of Base Fare + YQ/YR tax as applicable
3. In Business cabin - 12% of Base Fare + YQ/YR tax as applicable

Above rates are currently applicable as per the government regulations and as directed by GST council, Government of India. Above rates are applicable for both; domestic as well as international tickets issued and sold worldwide, for journey originating in India.

EXEMPTIONS WHERE GST IS NOT APPLICABLE AND SHOULD NOT BE COLLECTED:

1. Journey not originating in India
2. GST is exempted for passengers embarking on a journey originating or terminating at an airport codes mentioned below. **However, this exemption will not apply to passengers using the above airports only as transfer points.**

Airport Codes						
AJL	DMU	IXA	IXI	IXS	JRH	TEI
DEP	GAU	IXB	IXN	IXT	RUP	TEZ
DIB	IMF	IXH	IXQ	IXV	SHL	ZER

IMPORTANT ASPECT OF GST REFUND:

The cut-off date/last date for GST (K3 Tax) refund will be 31-Aug-YYYY, covering the financial year 01-Apr- YYYY till 31-Mar-YYYY.

For example: For financial year 01-Apr-2018 till 31-Mar-2019, the cut-off date/last date to refund GST (K3 Tax) will be 31-Aug-2019, i.e., for tickets issued during the financial year 01-Apr-2018 till 31-Mar-2019, K3 Tax refund will be allowed till 31-Aug-2019. Similarly, for tickets with issued during financial year 01-Apr- 2019 till 31-Mar-2020, K3 tax refund will be

allowed till 31-Aug-2020 and so on.

Thank you and Kind Regards,

Team Vistara



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