## **GST FAQs**

1. What is Goods & Services Tax?

Goods & Services Tax (GST) is a destination-based tax on consumption of goods and services. GST would be applicable on Transport of Passengers by air Alliance Air and SSRs provided by Alliance Air

2. When is GST effective on guest travel?

GST will be effective for tickets and ancillary services booked on or after July 1, 2017.

3. To what type of journey is GST applicable?

GST is applicable for travel within India and journeys originating from India to international destinations. GST is not applicable on international flights to India and connecting journey within India from such flights on the same PNR.

4. Will GST be applicable if the ticket is purchased in any international city for a journey originating from India?

Yes, GST will be applicable for all journeys originating from India irrespective of the point of sale.

5. Will GST apply if the ticket is purchased in India for a journey originating from an international city e.g., Singapore to India?

No, GST will not be applicable on journeys originating from international cities, irrespective of the point of sale being India.

- 6. What are the GST details required to be provided in the PNR for tax invoice?
  - GST Number and the Name of the Company for a given country.
  - Address of the Company registered for GST in that country.
  - Phone number(s) of the GST Billing Section in that Company.

- The email address of the GST Billing Section in that Company to which the invoice at regular intervals would be sent to the Company.

The Airline will not be responsible for the correctness of the data provided in the above-mentioned fields and credit will be available based on the data so provided. The onus of the correctness of the above-mentioned details lies with the Customer/Travel agent providing such data.

- 7. Can I change the GST number or details once updated on the Booking / PNR?

  No, GST details once entered on the booking cannot be changed.
- 8. Can I get GST refund in case of cancellation??

GST will be refunded proportionate to basic refund amount, subject to GST act regulations. GST for tickets sold during any financial year can be refunded only up to 30th September of the next financial year. But if refund is claimed / processed after 30th September of next financial year, then GST cannot be refunded.