

## **GUIDE ON TRAVEL TAXES & BAGGAGE:**

### **1. TYPE OF TRAVEL TAXES:**

There are *three types of travel taxes* that may be levied on passengers, namely *departure tax, sales tax and transportation tax or generally known as airport tax*. On any journey aboard, passenger may be subject to *one or all three forms of taxes*. Departure and sales taxes are local taxes, normally collected in the taxing country, whilst transportation or airport tax is collected anywhere in the world, either upon issuance of the air ticket or at the time of exit from the departure airport.

#### **(a) Departure Tax:**

This tax is also called as *exit tax*, collected directly from the passenger in the taxing country at the time of exit from the airport. Certain countries have imposed the exit tax on their nationals leaving the country. This tax is collected at the airport by the government agency on behalf of the government before passenger is allowed to check-in at the airlines counter.

#### **(b) Sales Tax:**

Some countries have introduced sales tax in the form of national revenue which is normally collected at the time when the air ticket is issued by the airline or travel agency on behalf of the taxing country.

#### **(c) Airport Tax:**

This tax is also known as transportation or airport construction tax, imposed by the airport management for the use of the airport or airway facilities provided, normally prepaid in advance for the convenience of the passenger, at the time when the air ticket is issued anywhere in the world, subject to such bilateral arrangements between the airline and respective taxing airport management. Passenger may opt to pay the tax in the taxing country upon exit at the departure airport.

### **2. BAGGAGE HINTS:**

Careful planning of your luggage prior to departure is imperative – *page 106*, taking the following hints into consideration concerning carriage of baggage is important : -

- (a) Free baggage allowance is normally limited to 20 kilograms per passenger, any excess may be subject to tax at the airport.
- (b) Always use good quality luggage to avoid accidental damages.
- (c) Affix a label sticker inside and outside your baggage for easy identification.
- (d) Lock your baggage or put a strong strap securely around it to avoid loss of items.
- (e) If your planned journey changes en route, always keep the counter check-in personnel informed to ensure that your baggage accompanies you upon arrival.
- (f) All valuable documents, such as passports, travellers cheques, jewellery, medicines should be kept in hand carried bag.
- (g) Upon arrival at your destination, endeavour to claim your baggage promptly.