Sales Procedures for Travel Agencies

Update bulletin Value Added Tax (VAT)

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Introduction:
Saudia has amended the value-added tax to be at the rate of (15%) effective 01 JUL 2020 on all domestic flights and related ancillary services.

**Conditions**

- Apply VAT at the rate of 15 % on all tickets issued for domestic flights with the commencement date of travel 01 JUL 2020.
- Apply the new VAT at the rate of 15 % on all EMD associated with domestic flights tickets with the commencement date of travel 01 JUL 2020.
- Use the code (K7) to add the VAT on ticket.
- Use the code (DU) to add the VAT to (Airline fee).
- It is permitted to refund the VAT (K7) in case of voluntary refund of tickets or the unused EMD.
- No refund to VAT applied on (Airline fee).
- Apply the new VAT rate of 15 % on (GR) tickets travel orders for domestic flights with the commencement date for travel 01 JUL 2020.

**Notes**

- Manual entries are allowed when the ATC is not functioning, (Cases that do not work with ATC shall be sent local agency GDS for activation.
- Use the entry FQNTAX/SA for more information pertaining to TAX.

If you have any questions or comments on this Bulletin, please contact SAUDIA manager in your area.
### Exemptions

- All international tickets and the associated EMD.
- Connecting flights (domestic /international) within 24 hrs period.
- No show fees.
- Refund fees.
- Involuntary changes.

### Note

When the passenger wishes to pay in cash at sales offices while no coin changes due to passengers available, then round the ticket price to the nearest low price. (This procedure does not include credit card, SPAN or any other payment method.)

Example:
The value of the ticket with value-added tax 230.90 SAR, you get the collection of 230 SAR, after rounding the price to the lowest when paying cash only.

### Important notes and alert when issuing tickets and EMDs:

1. Collect the **VAT** difference on the price difference only when reissuing tickets purchased before 01 JUL 2020.
2. No **VAT** collected when Reissuing (DU).
3. No **VAT** collected on (DU) infant tickets.
4. Collect **VAT** on Reissuing fees only when reissuing tickets from Domestic to International.
5. Collect **VAT** on the full Domestic purchased ticket when reissuing tickets from international to the domestic route.

### Updating

#### التحديثات

- جميع التذاكر الدولية والقسائم المتعلقة بها.
- رحلات الموافقة (داخلي/دولي) خلال 24 ساعة.
- NO SHOW.
- رسوم الإسترداد.
- حالات التعديل الإجباري.

#### نلاحظ

- عند رغبة المسافر الدفع نقداً لدي مكاتب المبيعات وعند توفر العملة المعدنية (هللات) وكان مجموع التذكرة بعد إضافة ضريبة القيمة المضافة VAT أقل من ريال سعودي فإنه يتم تحصيل المبلغ بعد التقرير للسعود (هذا الإجراء لا يشمل طرق الدفع بواسطة بطاقات الائتمان أو بطاقات الحساب SPAN أو أي طرق نفع أخرى).

**Example:**

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### Additional entries to collect VAT

- Use the following entry to add VAT
  
  TMI/F50/CV-50/X7.5K

- The amount of fees = 50
- The amount of VAT = 7.5
- The amount collected from the guest = 35

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### إدخالات مساعدة لاستحصال الضريبة:

- إضافة الضريبة الابن الإدخال التالي:

  TMI/F50/CV-50/X7.5K

- قيمة الرسوم = 50
- قيمة الضريبة = 7.5
- المبلغ الذي يتم استحصاله من الضيف = 35