

TRANSITIONAL TICKETS CLASSIFICATION – 5% VAT and 15% VAT

Domestic Air Ticket/Invoice Issued	Actual Flight Date	Applicable VAT Rate
Before 28 May 2020	➤ 01 July 2020 until 30 June 2021	5% VAT
	➤ After 30 June 2021	15% VAT
Between 28 May 2020 and 30 June 2020	➤ On or before 30 June 2020	5% VAT
	➤ On or after 01 July 2020	15% VAT
On or after 01 July 2020	➤ 01 July 2020 onwards	15% VAT