

Virgin Australia Taxes, Fees and Charges Policy

The purpose of this document is to provide guidance and detailed information that will assist with:

Taxes, Fees and Charges (TFCs) applicable to Virgin Australia sectors, fares and ticket stock. Authorised agents are empowered to create amend and cancel reservations for Virgin Australia customers, within the parameters of this policy.

This policy governs all authorised agents wishing to create, manage and/or cancel a booking and is applicable to all Virgin Australia sectors, fares, ancillaries and 795 ticket stock, for all customer reservations.

Taxes, Fees and Charges Collection

Virgin Australia and authorised agents must collect all appropriate TFCs at the time of a ticket issuance, regardless of whether a fare is payable for the ticket.

Customers may be exempt from the Passenger Movement Charge (PMC, tax code AU) in the following circumstances;

The customer is under 12 years of age at the time of departure;

- › The customer is a crew member.
- › The customer is a transit customer or emergency customer.
- › The customer has diplomatic/consular status
- › The customer is an air marshal.

Customers may be exempt from the collection of the Goods and Services Tax (GST, tax code UO) in the following circumstances;

- › The domestic fare is part of a wider arrangement or itinerary involving international travel and at the time the ticket was issued, it formed part of a ticket for international travel or was cross referenced to such a ticket.
- › The fare was purchased by a non-resident who was outside of Australia at the time of purchase.

Taxes, Fees and Charges Rebooking, Reissue and Exchange Guidelines

1. Taxes, Fees and Charges (TFCs) – Domestic			
	Rebooking/revalidation	Reissue	Exchange
Change BEFORE departure	Apply historical TFCs	<p>Fare Components that are changing – TFCs are repriced at current values.</p> <p>Fare Components that are not changing – TFCs maintain historical values.</p> <p>Residual or unused TFCs (excluding YR & OB) may be used as credit towards the new ticket; including to different tax codes, fare surcharge, increased base fare and/or change fee.</p>	<p>Fare Components that are changing – TFCs are repriced at current values.</p> <p>Fare Components that are not changing – TFCs maintain historical values.</p> <p>Residual or unused TFCs (excluding YR & OB) may be used as credit towards the new ticket; including to different tax codes, fare surcharge, increased base fare and/or change fee.</p>
Change AFTER departure	Apply historical TFCs	<p>Fare Components that are changing – TFCs are repriced at current values.</p> <p>Fare Components that are not changing or used – TFCs maintain historical values.</p> <p>Residual or unused TFCs (excluding YR & OB) may be used as credit towards the new ticket; including to different tax codes, fare surcharge, increased base fare and/or change fee.</p>	N/A

2. Taxes, Fees and Charges (TFCs) – International			
	Rebooking/revalidation	Reissue	Exchange
Change BEFORE departure	Apply historical TFCs	<p>Apply historical TFCs</p> <p>Any increase in TFCs must be collected.</p> <p>Residual or unused TFCs (excluding YR & OB) may be used as credit towards the new ticket; including to different tax codes, fare surcharge, increased base fare and/or change fee.</p> <p>Any subsequent residual TFCs balance may be refunded.</p>	<p>Apply current TFCs</p> <p>Any increase in TFCs must be collected.</p> <p>Residual or unused TFCs (excluding YR & OB) may be used as credit towards the new ticket; including to different tax codes, fare surcharge, increased base fare and/or change fee.</p> <p>Any subsequent residual TFCs balance may be refunded.</p>

Change AFTER departure	Apply historical TFCs	Apply historical TFCs Any increase in TFCs must be collected. Residual or unused TFCs (excluding YR & OB) may be used as credit towards the new ticket; including to different tax codes, fare surcharge, increased base fare and/or change fee. Any subsequent residual TFCs balance may be refunded.	N/A
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Fees and Charges Refund

Airline fees collected as YR and/or OB remain non-refundable at all times.

Definitions:

Rebooking/Revalidation – The change of a reservation and/or other changes which do not require ticket reissuance or exchange.

Reissue – Taking a partially used ticket, post departure, and re-assessing the fare to support the revised itinerary based on fares, associated rules and conditions that were applicable at the time of original ticket issuance.

Exchange – Taking a wholly unused ticket, prior to departure, and applying it as payment towards a completely new fare to support the revised itinerary based on fares, associated rules and conditions that are applicable at the time of the exchange. (**International exception:** A wholly unused ticket will be assessed as a reissue when there are no changes being made to the **outbound** fare component of the international pricing unit).