

**"Impuestos Aeroportuarios y de Ventas"**  
**No Reembolsables o Reembolsables con Restricción**

<b>Argentina (COR - EZE - ROS) 2101</b>		
<b>Tax</b>	<b>Description</b>	<b>Refund Rule</b>
AR	VAT- Ticket Tax (BUE)	<i>Refundable during the validity of the ticket (1 year)</i>
QO	Custom and Immigration Services Tax	<i>Refundable in segments not used (1 year)</i>
TQ	Security Tax	<i>Refundable in segments not used (1 year)</i>
XR	Airport Tax	<i>Refundable in segments not used (1 year)</i>
ZK	Retention Income Tax	<i>Refundable during the validity of the ticket (1 year)</i>

<b>Aruba (AUA) 2102</b>		
<b>Tax</b>	<b>Description</b>	<b>Refund Rule</b>
AW	Passenger Facility and Security Charge	<i>Refundable in segments not used (1 year)</i>
QC	Travel Promotion Levy	<i>Refundable in segments not used (1 year)</i>
VJ	Special Facility Charge	<i>Refundable in segments not used (1 year)</i>

<b>Bahamas (NAS) 2103</b>		
<b>Tax</b>	<b>Description</b>	<b>Refund Rule</b>
EA	Passenger Departure Tax	<i>Refundable in segments not used (1 year)</i>
GK	Security Fee	<i>Refundable in segments not used (1 year)</i>
GJ	Airport Facility Fee	<i>Refundable in segments not used (1 year)</i>
PO	Passenger Processing Fee	<i>Refundable in segments not used (1 year)</i>

<b>Bolivia (VVI) 2104</b>		
<b>Tax</b>	<b>Description</b>	<b>Refund Rule</b>
BO	VAT- Sales Tax	<i>Refundable during the month of ticket issue .</i>
A7	Passenger Service Charge	<i>Refundable in segments not used (1 year)</i>
YW	Exit Tax	<i>Refundable in segments not used (1 year)</i>

<b>Brasil (BSB - CNF - GIG - GRU - MAO - POA - REC -</b>		
<b>Tax</b>	<b>Description</b>	<b>Refund Rule</b>
BR	Embarkation Tax	<i>In agreement with the CDC (Consumer Defense Code) the tickets have 5 years from the issue date to be reimbursed and this applies to the rate and fees. It is important to know that the BR rate is charged to the airline at the boarding time, while the pax has not traveled, the BR rate is still in the possession of CM and will be reimbursed to the pax along with the fare.</i>

<b>Canada (YUL-YYZ) 2106</b>		
<b>Tax</b>	<b>Description</b>	<b>Refund Rule</b>
RC	Harmonized Sales Tax	<i>Refundable during the validity of the ticket (1 year)</i>
XG	Goods and Services Tax (GST)	<i>Refunds based on non-refundable tickets that were not used: the refund is allowed at the customer request as long as it is requested during 2 years from the date the passenger paid the tax.</i>
XQ	Quebec Sales Tax (XQ)	<i>Refunds based on non-refundable tickets that were not used: the refund is allowed at the customer request as long as it is requested during 2 years from the date the passenger paid the tax.</i>
CA	Air Travellers Security Charge	<i>Refunds based on non-refundable tickets that were not used: the refund is allowed at the customer request as long as it is requested during 2 years from the date the passenger paid the tax.</i>
SQ	Airport Improvement	<i>Refunds based on non-refundable tickets that were not used: the refund is allowed at the customer request as long as it is requested during 2 years from the date the passenger paid the tax.</i>

**Chile (SCL) 2107**

Tax	Description	Refund Rule
ZQ	Airport Facility Charge (International)	Refundable in segments not used (1 year)

**Colombia - International (ADZ - BAQ - BGA - BOG -**

Tax	Description	Refund Rule
YS	VAT- Sales Tax	Refundable during the validity of the ticket (1 year)
DG	Resident Exit Tax (timbre)	Refundable in segments not used (1 year)
JS	Tourism Tax	Refundable in segments not used (1 year)
CO	Airport Tax	Refundable in segments not used (1 year)

**Costa Rica (LIR - SJO) 2109**

Tax	Description	Refund Rule
CR	VAT- Sales Tax	Non Refundable
OU	VAT- Sales Tax (outside sales)	Non Refundable
A1	Baggage Inspection Fee	Refundable in segments not used (1 year)
B1	Boarding Tax	Refundable in segments not used (1 year)
NW	Tourism International Arrival Tax	Refundable in segments not used (1 year)
FS	Common Area User Charge (Intl)	Refundable in segments not used (1 year)
IK	Security Fee - international	Refundable in segments not used (1 year)

**Cuba (HAV - HOG - SNU) 2110**

Tax	Description	Refund Rule
CU	Passenger Services Airport Tax (International)	Since the tax is per use, it is charged if the passenger flies, the station makes the refund during the validity of the ticket (1 year).

**Curaçao (CUR) 2111**

Tax	Description	Refund Rule
AN	Airport Facility Charge	The rule is, if the passenger did not travel yet, and is in transit, and paid the traffic tax which is \$ 5 (for less than 24hrs in CUR) the airline must reimburse the exit tax \$ 39 (If this was included in the ticket). However, if the passenger requests reimbursement after the day of travel (where the airline already paid and reported the airport tax), the passenger must proceed to the airport with his or her tests: 1. I receive a payment of \$ 5 (with a date). 2. Prior airline boarding pass to show that you were in CUR less than 24HRS. 3. Airline boarding pass with which it continues from CUR. In short, this tax is charged for use, ie it is refundable during the validity of the ticket and taking into consideration if the passenger is transit.

**Ecuador (GYE - UIO) 2112**

Tax	Description	Refund Rule
EC	VAT- Transportation Tax	Refundable during the validity of the ticket (1 year)
E2	Infrastructure Tax (International)	IATA: E2 is sales based and non-refundable
ED	International Tourism Fee	Non Refundable
QI	Airport Auxiliary Facility Tax	Refundable in segments not used (1 year)
WT	Security Fee	Refundable in segments not used (1 year)
QB	Airport Tax	Refundable in segments not used (1 year)

**El Salvador (SAL) 2113**

Tax	Description	Refund Rule
SV	VAT- Sales Tax	Refundable during 3 months of the ticketing date
IF	Airport Departure Tax	Refundable in segments not used (1 year)
IM	Tourism Contribution Fee	Refundable during the validity of the ticket (1 year)
IG	Immigration Fee	Refundable in segments not used (1 year)

**Estados Unidos USA (FLL-IAD-JFK-LAS-LAX-MCO-MIA-****MSY-ORD-SFO-TPA) 2114 y Puerto Rico (SJU) 2123**

Tax	Description	Refund Rule
XA	APHIS User Fee	<i>Refundable during the validity of the ticket (1 year)</i>
AY	Passenger Civil Aviation Security	<i>Refundable during the validity of the ticket (1 year)</i>
XF	Passenger Facility Charges	<i>Refundable during the validity of the ticket (1 year)</i>
YC	Customers User Fee	<i>Refundable during the validity of the ticket (1 year)</i>
XY	Immigration User Fee	<i>Refundable during the validity of the ticket (1 year)</i>
US	Transportation Tax (Intl)	<i>Refundable during the validity of the ticket (1 year)</i>

**Guatemala (GUA) 2115**

Tax	Description	Refund Rule
XB	VAT- Sales Tax	<i>Refundable during 2 months of the ticketing date</i>
XC	Departure Tax (International)	<i>Refundable during the validity of the ticket (1 year)</i>
QQ	Security Fee - international	<i>Refundable during the validity of the ticket (1 year)</i>

**Haiti (PAP) 2116**

Tax	Description	Refund Rule
HT	VAT- Sales Tax	<i>Sales taxes that are paid to the Tax Bureau (DGI) and is non-refundable. Once we have to pay this tax to the tax office, it can not be refunded. HT and KO are not refundable once we pay the local DGI. This payment is made in the first 15 days of the month. There is no refund law that has been published. IN the case of DGI, once payment is made no refund is allowed.</i>
AB	Airport Departure Tax (International)	<i>Are taxes that are paid to the airport and are refundable for an unused route (1 year). AB, HI, FP, DH are all refundable if the passenger does not travel within 1 year. The passenger has one year (validity of Cup ticket). After one year, ticket is non-refundable and taxes are not refundable.</i>
HI	Immigrations Processing Fee	<i>Are taxes that are paid to the airport and are refundable for an unused route (1 year). AB, HI, FP, DH are all refundable if the passenger does not travel within 1 year.</i>
DH	Passenger Facility Charge	<i>Are taxes that are paid to the airport and are refundable for an unused route (1 year). AB, HI, FP, DH are all refundable if the passenger does not travel within 1 year. The passenger has one year (validity of Cup ticket). After one year, ticket is non-refundable and taxes are not refundable.</i>
FP	Security Control Fee	<i>Are taxes that are paid to the airport and are refundable for an unused route (1 year). AB, HI, FP, DH are all refundable if the passenger does not travel within 1 year. The passenger has one year (validity of Cup ticket). After one year, ticket is non-refundable and taxes are not refundable.</i>
KO	Territorial Development Tax	<i>Sales taxes that are paid to the Tax Bureau (DGI) and is non-refundable. Once we have to pay this tax to the tax office, it can not be refunded. HT and KO are not refundable once we pay the local DGI. This payment is made in the first 15 days of the month. There is no refund law that has been published. IN the case of DGI, once payment is made no refund is allowed.</i>

Honduras (SAP - TGU) 2117		
Tax	Description	Refund Rule
HN	VAT- Sales Tax	Refundable during 3 Months of date of issue. 15% Sales. 18% Alcoholic beverages, beers, cigarettes and executive class air tickets. Base to return the sales tax only within three months after the sale. Because the tax authorities only allow us the tax credit within three months after being caused.
D1	Departure Fee	In the case of D1 and D2 returns the time that the Tkt is valid. Only refunds for partially used tkts are not applicable.
D2	Airport User Fee	In the case of D1 and D2 returns the time that the Tkt is valid. Only refunds for partially used tkts are not applicable.

Jamaica (KIN - MBJ) 2118		
Tax	Description	Refund Rule
JM	VAT- Sales Tax	Refundable during the validity of the ticket (1 year)
HG	Tourism Enhancement Fee	Refundable in segments not used (1 year)
EK	Passenger Service and Security Fee	Refundable in segments not used (1 year)
WD	Travel Tax (International)	Refundable in segments not used (1 year)
EL	Airport Improvement Fee	Refundable in segments not used (1 year)
JT	Passenger Facility Charge	Refundable in segments not used (1 year)
UC	Passenger Aviation Service Charge	Refundable in segments not used (1 year)
QK	Airline Passenger Levy	Refundable in segments not used (1 year)

Mexico (CUN - GDL - MEX - MTY - PBC - VSA) 2119		
Tax	Description	Refund Rule
XO	VAT- Sales Tax	Refundable during the validity of the ticket (1 year)
UK**	Tourism Tax (Foreign Pax)	Refundable in segments not used (1 year)
XD	Airport Departure Tax - TUA (Intl)	Refundable in segments not used (1 year)

Nicaragua (MGA) 2120		
Tax	Description	Refund Rule
NI	VAT- Sales Tax	Apply the condition of tkt of 1 year of validity, must be reimbursed before expiration. If not used, the fee is refunded plus taxes minus fee.
FC	Terminal Fee (International)	Refundable in segments not used (1 year)
FD	Tourism Fee (International)	Refundable in segments not used (1 year)
PX	Airport Security Charge	Refundable in segments not used (1 year)
PI	Tourism Arrival Tax	Refundable in segments not used (1 year)

Panamá (PTY - DAV) 2100		
Tax	Description	Refund Rule
PA	VAT- Sales Tax	Refundable during 6 months of the ticketing date
FZ	Airport Departure Tax	Refundable in segments not used (1 year)
AH	Airport Security Fee	Refundable in segments not used (1 year)
PJ	Passenger Facility Charge (Domestic)	Refundable in segments not used (1 year)
F3	Airport Development Fee	Refundable in segments not used (1 year)

Paraguay (ASU) 2121		
Tax	Description	Refund Rule
PY	VAT- Sales Tax	Refundable during the validity of the ticket (1 year)
BK	Airport Departure Fee	Refundable in segments not used (1 year)

Perú (IQT - LIM) 2122		
Tax	Description	Refund Rule
PE	VAT- Sales Tax	The IGV would be according to the unused segment or rate, since it is 18% above the value of the ticket price.
DY	Tourism Arrival Tax	The Tourist Promotion Tax DY, and the General Sales Tax PE, are refundable during the validity of the Ticket, which is 1 year. In the case of the DY is a fixed Tax of USD 15.00 for the arrival in the Country.
HW	Departure Tax	Currently we also have an HW Tax, a fixed amount that determines the government and is for use of Airport, this is not an Impact, but also would have the same treatment of the taxes, would be refundable within the validity of the Ticket, Of 1 year.



**República Dominicana (PUJ - SQD - STI) 2124**

Tax	Description	Refund Rule
DO	VAT- Sales Tax	<i>Refundable during 30 days of the ticketing date. Before they reach the 30 days after purchase.</i>
AA	Airport Departure Tax (International)	<i>It is 100% refundable and has no date limits since it is paid to the corresponding institutions when the passenger flies. (Refundable according to unused route - 1 year)</i>
UX**	Airport Authority Fee	<i>It is 100% refundable and has no date limits since it is paid to the corresponding institutions when the passenger flies. (Refundable according to unused route - 1 year)</i>
VB**	Airport Infrastructure Fee	<i>It is 100% refundable and has no date limits since it is paid to the corresponding institutions when the passenger flies. (Refundable according to unused route - 1 year)</i>

**St. Maarten (SXM) 2125**

Tax	Description	Refund Rule
FG	Passenger Screening Fee	<i>Refundable in segments not used (1 year)</i>
FH	Airport Departure Tax	<i>Refundable in segments not used (1 year)</i>
IW	Airport Improvement Fee	<i>Refundable in segments not used (1 year)</i>

**Trinidad y Tobago (POS) 2126**

Tax	Description	Refund Rule
TT	VAT- Sales Tax	<i>Refundable during the validity of the ticket (1 year)</i>
DD	Concourse Tax (Intl)	<i>Refundable in segments not used (1 year)</i>
KT	Passenger Service Charge	<i>Refundable in segments not used (1 year)</i>

**Uruguay (MVD) 2127**

Tax	Description	Refund Rule
UY	VAT- Sales Tax	<i>Refundable during the validity of the ticket (1 year)</i>
WU	Departure Tax	<i>Refundable in segments not used (1 year)</i>

**Venezuela (CCS - MAR - VLN) 2128**

Tax	Description	Refund Rule
YN	VAT- Luxury Tax	<i>Todos los impuestos EU, AK, AJ, YN son reembolsables, si el TKT no fue utilizado. Si el TKT fue utilizado parcialmente, se reembolsa la fracción del YN, de acuerdo a la porción de tarifa utilizada. El TKT tiene una vigencia de 1 año, por cuanto el pax puede solicitar el mismo día de vencimiento el reembolso.</i>
EU	Service Improvement Fee	<i>Todos los impuestos EU, AK, AJ, YN son reembolsables, si el TKT no fue utilizado. Si el TKT fue utilizado parcialmente, se reembolsa la fracción del YN, de acuerdo a la porción de tarifa utilizada. El TKT tiene una vigencia de 1 año, por cuanto el pax puede solicitar el mismo día de vencimiento el reembolso.</i>
AJ	Airport Exit Tax (International)	<i>Todos los impuestos EU, AK, AJ, YN son reembolsables, si el TKT no fue utilizado. Si el TKT fue utilizado parcialmente, se reembolsa la fracción del YN, de acuerdo a la porción de tarifa utilizada. El TKT tiene una vigencia de 1 año, por cuanto el pax puede solicitar el mismo día de vencimiento el reembolso.</i>
AK	Airport Departure Tax	<i>Todos los impuestos EU, AK, AJ, YN son reembolsables, si el TKT no fue utilizado. Si el TKT fue utilizado parcialmente, se reembolsa la fracción del YN, de acuerdo a la porción de tarifa utilizada. El TKT tiene una vigencia de 1 año, por cuanto el pax puede solicitar el mismo día de vencimiento el reembolso.</i>

**Guyana (GEO) 2129**

Tax	Description	Refund Rule
GY	TVT -(Travel Voucher Tax)	<i>Yes, the refund is allowed at the customer's request but if the ticket expires the passenger can only request a refund within the first 3 months from the date of expiration of the ticket.</i>
WE	Passenger Facility Charge (Int)	<i>reembolsables según trayecto no utilizado (1 año)</i>

Belize (BZE) 2130		
Tax	Description	Refund Rule
BZ	Ticket Tax	<i>The other taxes are not returned,</i>
FU	Conservation Tax	<i>The FU BZD \$ 7.50 (PACT) is returned through the Belize Airport Concessionary Company (BACC), and only to passengers of Belizean nationality. The passenger should go to the BACC, to request their refund however this rarely happens because it represents a lot of work and processing, in the end the passenger leaves so because it is not worth it.</i>
FV	Passenger Service Fee	<i>The other taxes are not returned,</i>
FW	Security Fee	<i>The other taxes are not returned,</i>
BU	Airport Development Fee	<i>The other taxes are not returned,</i>