

Excess baggage -

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Tourism and Hospitality Industry Partnership

Excess baggage

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Excess baggage

1. Passengers whose luggage exceeds their allotted weight limit may be required to pay an 'excess baggage' charge.

Issue

2. What is the GST treatment of 'excess baggage' charges in relation to the GST-free transport of a passenger?

Decision

3. The transportation of the passenger's baggage is an integral part of the supply of transportation to the passenger. The 'excess baggage' charge does not constitute a separate supply. GST applies to the 'excess baggage' charge in the same manner as it applies to the supply of transportation.