

## IMPORTANT NOTICE

### Japan International Tourist Tax (“ITT”) Scheme

Dear Guests,

According to the Japan International Tourist Tax Act (Act No.16 of 2018) which comes effect from January 7, 2019, Japan will levy an International Tourist Tax (“ITT”) on cruise lines and airlines for all departures from Japan to a destination outside of Japan. These include, but are not limited to cruise guests with respect to each departure during a cruise ship itinerary where the vessel calls at a Japanese port followed by a call at a non-Japanese port and can apply more than once during a voyage.

According to the Act, Cruise lines shall collect tax from passengers and make payment to the Government of Japan thereafter. The following guidance summarizes how ITT apply to Majestic/Sun Princess Cruises guests departing from/returning to Taiwan between 07-Jan-2019 and 30-Sep-2019:

#### ITT rate

- Passenger shall pay JPY 1,000 ITT per applicable Japan departure per person (the “ITT rate”).

#### Payment Method

- The equivalent USD value of the ITT rate will be charged and deducted from passenger’s on-board folio.

#### Applicable Japan Departures

- ITT applies to departures from a Japanese port going to a non-Japanese port
- ITT can apply more than once during a voyage, if multiple legs from Japanese to non-Japanese port.
- No ITT will be collected for domestic legs, i.e. from Japanese port to another Japanese port (including with sea days in between)

#### Non-taxable / Exemptions

ITT does not need to be collected or remitted for:

- Unexpected return to Japan without entering another country after departure from Japan, due to inclement weather or other unavoidable circumstances (Untaxable category)
- Children under 2 on the day of departure (Non-taxable category)
- Stops in Japan due to inclement weather or other unavoidable circumstances (Non-taxable category)
- Diplomats, consuls, other eligible personnel stationed in Japan (Exempt category)

Thank you very much for your understanding and cooperation!

#### Princess Cruises Taiwan

Carnival plc, Taiwan Branch  
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Zhongshan Dist., Taipei City 10487  
[www.princess.com](http://www.princess.com)  
[www.cunard.com](http://www.cunard.com)

重要通報  
日本國際觀光旅客稅事宜

親愛的貴賓：

根據日本「國際觀光旅客稅法」（2018年第16號稅法），自2019年1月7日起，日本將向自日本出境的人士徵收「國際觀光旅客稅」，在日本政府繳納的制度下，凡通過船舶公司或航空公司出境的人士每次出境需繳付出境稅。包含但不限於搭乘遊輪之乘客在同一航程中，每次隨遊輪停靠日本港口隨後離境到非日本港口之情況（即以實際離境次數計算稅費）。

根據該法令規定，遊輪公司應向乘客收取稅費後繳納與日本政府。以下說明「盛世公主號」與「太陽公主號」於2019年1月7日至2019年9月30日間，自台灣出發或返回之乘客如何適用「國際觀光旅客稅」之相關指引摘要：

#### 國際觀光旅客稅的稅率

- 每次從日本出境時，每位旅客需支付1,000日元的「國際觀光旅客稅」（如有變動，金額將根據日本政府公告之稅率規定）。

#### 支付方式

- 上述「國際觀光旅客稅」將從旅客的船上消費帳戶中，按「國際觀光旅客稅」稅率以等值美元的金額收取。

#### 日本出境適用於：

- 從日本港口出發前往非日本港口。
- 同一航程中多次從日本到非日本港口，以離境日本次數計收。
- 如從日本國內港口到另一日本國內港口，則無需徵收（包含中途未停靠任何非日本港口之海上航行日後返回日本國內任一港口）。

免稅 / 免除徵收「國際觀光旅客稅」之情況如下：

- 因惡劣天氣或不可抗力之情況，出境日本後尚未進入其他國家前需返回日本(非應課稅類別)
- 出發當日未滿 2 歲的兒童 (非應課稅類別)
- 因惡劣天氣或其他不可抗力事變，需停靠日本港口者 (非應課稅類別)
- 駐日本的外交官、領事、其他依法合格人員 (豁免類別)

感謝您的理解與配合。

公主遊輪台灣

[17<sup>th</sup> Jan 2019]