

**GOVERNMENT OF INDIA  
MINISTRY OF TOURISM**

**LOK SABHA  
UNSTARRED QUESTION NO. 531  
ANSWERED ON 06.02.2023**

**GST EXEMPTION TO FOREIGN TOURISTS**

**531. DR. T.R. PAARIVENDHAR:  
DR. VISHNU PRASAD M.K.:**

**Will the Minister of TOURISM be pleased to state:**

- (a) whether the Government is considering to accord GST Exemption to the foreign tourists for local shopping to boost tourism in the country;**
- (b) if so, the details thereof and the other exemptions etc. given by the Government in the field of tourism to attract foreign tourists;**
- (c) whether the Government has signed any agreement with any other country for the purpose of promoting tourism in India;**
- (d) if not, whether the Government is preparing any plan to do so; and**
- (e) the number of foreign tourists arrived to India after lockdown due to spread of corona infections?**

**ANSWER**

**THE MINISTER OF TOURISM**

**(SHRI G.KISHAN REDDY)**

**(a): As informed by the Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, there is no proposal at present under consideration of the Government to reimburse GST to foreign tourists at Airport on arrival to India.**

**(b): Central Board of Indirect Taxes and Customs has further informed that the Tour Operator service, which is performed partly in India and partly outside India, supplied by a tour operator to a foreign tourist, to the extent of the value of the tour operator service which is performed outside India is exempt from GST vide entry at SL. No. 52A of the notification No.-12/2017 CTR dated 28.06.2017.**

**(c) and (d): The signing of Agreements/Memorandum of Understanding (MoUs) with various countries is an ongoing process and the Ministry of Tourism has signed 46 Agreements/MoUs with other countries and multilateral fora for bilateral and multilateral cooperation for strengthening tourism cooperation and promoting tourism products of India.**

**(e): Post-lockdown due to Covid-19 pandemic, the number of foreign tourists arrived India is annexed at annexure.**

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**ANNEXURE****STATEMENT IN REPLY TO PART (e) OF LOK SABHA UNSTARRED QUESTION NO.531 ANSWERED ON 06.02.2023 REGARDING GST EXEMPTION TO FOREIGN TOURISTS.**

<b>Month wise Foreign Tourist Arrivals (FTAs) during 2020 to 2022</b>			
<b>Month</b>	<b>Foreign Tourist Arrivals</b>		
	<b>2020</b>	<b>2021</b>	<b>2022 @</b>
<b>January</b>	<b>11,19,250</b>	<b>94,662</b>	<b>2,01,546</b>
<b>February</b>	<b>10,18,440</b>	<b>1,10,312</b>	<b>2,40,896</b>
<b>March</b>	<b>3,28,304</b>	<b>1,33,768</b>	<b>3,42,308</b>
<b>April</b>	<b>2,820</b>	<b>78,718</b>	<b>3,92,930</b>
<b>May</b>	<b>3,764</b>	<b>19,765</b>	<b>4,23,701</b>
<b>June</b>	<b>8,590</b>	<b>36,070</b>	<b>5,22,737</b>
<b>July</b>	<b>12,655</b>	<b>72,501</b>	<b>6,40,858</b>
<b>August</b>	<b>19,761</b>	<b>92,728</b>	<b>4,98,243</b>
<b>September</b>	<b>28,167</b>	<b>1,15,661</b>	<b>5,36,340</b>
<b>October</b>	<b>41,494</b>	<b>1,91,415</b>	<b>6,56,895</b>
<b>November</b>	<b>70,977</b>	<b>2,63,867</b>	<b>7,68,675</b>
<b>December</b>	<b>90,544</b>	<b>3,17,647</b>	<b>9,66,270</b>
<b>Total (Jan-Dec)</b>	<b>27,44,766</b>	<b>15,27,114</b>	<b>61,91,399</b>
<b>@ Provisional</b>			

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