

ANNOUNCEMENT

ROYAL MALAYSIAN CUSTOMS DEPARTMENT PUTRAJAYA

POSTPONEMENT DATE FOR THE IMPLEMENTATION OF TOURISM TAX ON ACCOMMODATION PREMISES BOOKED THROUGH DIGITAL PLATFORM SERVICE PROVIDER (DPSP)

1. The Minister of Finance has agreed to postpone the effective date for the implementation of the imposition of tourism tax on accommodation premises booked through DPSP from 1 January 2022 to 1 January 2023.
2. As such, the effective date for DPSP registration has also been postponed from 1 October 2021 to 1 October 2022.
3. The new effective date for all gazette subsidiary legislations are as below:

No.	Subject	Effective Date	Date of First Postponement	Date of Second Postponement
1.	Effective Date For : (i) Sections 1 to 9 and 11 to 20;	1 April 2021	1 October 2021	1 October 2022
	(ii) Section 10 (only for new subsection 20c (3) of the new Part VA of the Tourism Tax Act 2017; and	1 April 2021	1 October 2021	1 October 2022
	(iii) Section 10 (except for new subsection 20c (3) of the new Part VA of the Principal Act) and 21.	1 July 2021	1 January 2022	1 January 2023
2.	Effective Date for imposing and levying Tourism Tax	1 July 2021	1 January 2022	1 January 2023
3.	Tourism Tax (Digital Platform Service Provider Tax Rate) Order 2021	1 July 2021	1 January 2022	1 January 2023
4.	Tourism Tax (Digital Platform Service Provider Tax Rate) (Exemption) Order 2021	1 July 2021	1 January 2022	1 January 2023

No.	Subject	Effective Date	Date of First Postponement	Date of Second Postponement
5.	Tourism Tax (Digital Platform Service Providers) Regulations 2021: (i) Parts II and V, and regulations 16 and 17; and	1 April 2021	1 October 2021	1 October 2022
	(ii) Parts III, IV and VI except regulations 16 and 17	1 July 2021	1 January 2022	1 January 2023

Thank You.

INTERNAL TAX DIVISION, ROYAL MALAYSIAN CUSTOMS HEADQUARTER

DATE: 30 SEPTEMBER 2021