

## PENGUMUMAN

### JABATAN KASTAM DIRAJA MALAYSIA PUTRAJAYA

#### TARIKH KUAT KUASA PENDAFTARAN PEMBERI PERKHIDMATAN PLATFORM DIGITAL (PPPD) BERKAITAN CUKAI PELANCONGAN KE ATAS PREMIS PENGINAPAN

1. Selaras dengan penangguhan tarikh kuat kuasa pelaksanaan pengenaan cukai pelancongan ke atas tempahan premis penginapan secara dalam talian melalui PPPD dari 1 Januari 2022 ke 1 Januari 2023, tarikh kuat kuasa pendaftaran PPPD di bawah subseksyen 1(2), Peraturan-Peraturan Cukai Pelancongan (Pemberi Perkhidmatan Platform Digital) 2021 akan bermula pada **1 Oktober 2022**.
2. Pendaftaran PPPD boleh dibuat secara atas talian di <https://www.myttx.customs.gov.my/>
3. Perundangan berkaitan yang akan berkuat kuasa mulai pada **1 Oktober 2022** adalah seperti berikut:
  - (i) Seksyen 1 hingga 9 dan 11 hingga 20, Akta Cukai Pelancongan 2017;
  - (ii) Seksyen 10 (subseksyen baharu sahaja 20C(3)), Bahagian VA, Akta Cukai Pelancongan 2017; dan
  - (iii) Peraturan-Peraturan Cukai Pelancongan (Pemberi Perkhidmatan Platform Digital) 2021: Bahagian II dan V, dan peraturan 16 dan 17.

Terima Kasih.

**BAHAGIAN CUKAI DALAM NEGERI, IBU PEJABAT JABATAN KASTAM DIRAJA MALAYSIA**

**TARIKH: 30 SEPTEMBER 2022**

## ANNOUNCEMENT

### ROYAL MALAYSIAN CUSTOMS DEPARTMENT PUTRAJAYA

#### EFFECTIVE DATE FOR THE REGISTRATION OF DIGITAL PLATFORM SERVICE PROVIDER (DPSP) IN RELATIONS TO TOURISM TAX ON ACCOMMODATION PREMISES

1. As published in previous announcement dated 30 September 2021 on the postponement of the effective date for the implementation of the imposition of tourism tax on online booking accommodation premises through DPSP from 1 January 2022 to 1 January 2023, thus the effective date for DPSP registration under subsection 1(2), Tourism Tax (Digital Platform Service Provider) Regulations 2021, will commence on **1 October 2022**.
2. The supplementary gazette subsidiary legislations which also commence on **1 October 2022** are as follows:
  - (i) Sections 1 to 9 and 11 to 20 of the Tourism Tax Act 2017;
  - (ii) Section 10 (only for new subsection 20c (3) of the new Part VA of the Tourism Tax Act 2017; and
  - (iii) Tourism Tax (Digital Platform Service Providers) Regulations 2021: (i) Parts II and V, and regulations 16 and 17.

Thank You.

**INTERNAL TAX DIVISION, ROYAL MALAYSIAN CUSTOMS HEADQUARTER**

**DATE: 30 SEPTEMBER 2022**