



**TOURISM TAX (TTx) POLICY NO. 1/2023**

**LIABILITY TO COLLECT, ACCOUNT AND REMIT TOURISM TAX (TTx) ON A  
TOURIST WHO MAKES AN ONLINE BOOKING OF ACCOMODATION  
PREMISE IN MALAYSIA THROUGH A REGISTERED DIGITAL PLATFORM  
SERVICE PROVIDER**

1. Under subsection 20B (1) of the Tourism Tax (Amendment) Act 2021, every digital platform service provider (“DPSP”) who makes available accommodation premises in Malaysia through the service relating to online booking accommodation premises shall collect the tourism tax from the tourist.
  
2. Nonetheless, the Minister of Finance has granted a **grace period of three months** starting from **1 JANUARY 2023 TO 31 MARCH 2023** pertaining to the following matters:
  - (i) A registered DPSP who **does not receive payment** directly from a foreign tourist for the online booking of an accommodation premise, **is not required** to collect, account and remit the tourism tax to the RMCD according to the registered DPSP’s relevant taxable period.
  
  - (ii) A registered operator who **receives payment** for the accommodation premise provided through an online booking made by a foreign tourist through a DPSP **is required** to collect, account and remit the tourism tax to the RMCD according to the registered operator’s relevant taxable period.
  
3. A registered DPSP will be **fully responsible** for charging, collecting, accounting and remitting of tourism tax to the RMCD for online booking of an accommodation premise made by a tourist through a registered DPSP starting from **1 APRIL 2023**.

**INTERNAL TAX DIVISION**

**ROYAL MALAYSIAN CUSTOMS DEPARTMENT HEADQUARTERS**

**PUTRAJAYA**