



**TOURISM TAX 2017**

# **GUIDE ON REGISTRATION, RETURN AND PAYMENT FOR REGISTERED DIGITAL PLATFORM SERVICE PROVIDERS (DPSP)**

## **GUIDELINE ON:**

- **APPLICATION FOR REGISTRATION AS DPSP  
(SECTION 20D, TOURISM TAX ACT 2017)**
- **FURNISHING TT<sub>x</sub> RETURN FOR TOURISM TAX  
(SECTION 20I, TOURISM TAX ACT 2017)**
  - **PAYMENT OF TOURISM TAX  
(SECTION 20I, TOURISM TAX ACT 2017)**

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## INTRODUCTION

1. Effective on 1 January 2023, a new provision has been added to the Tourism Tax (TTx) legislation to cover the services provided by Digital Platform Service Providers (DPSP) to consumers in Malaysia. Hence, DPSPs who provide services relating to online booking of accommodation premises in Malaysia, shall apply to the Director General of Customs (DG) for registration under Tourism Tax Act 2017 not later than three months before the effective date. A registered DPSP must then charge and collect tourism tax on a tourist who make an online booking of accommodation premises in Malaysia and subsequently remit the tourism tax to the Royal Malaysian Customs Department (RMCD).

## LIABILITY TO BE REGISTERED

2. Any DPSP who provide services relating to online booking of accommodation premises to a tourist shall apply to be registered under subsection 20C(1) or (3) of the Tourism Tax Act 2017 within thirty days from the date the DPSP started providing the services relating to online booking of accommodation premises in Malaysia.

3. A registered DPSP is required to charge tourism tax on a tourist who stays at any accommodation premises in Malaysia made available through a service relating to online booking of accommodation premises at a rate of RM 10.00 per room per night.

## APPLICATION FOR REGISTRATION

4. A DPSP who is liable to be registered under the Tourism Tax Act 2017 shall apply for registration as per illustrations below:

- a) Application for registration shall be made **within thirty (30) days** from the date the DPSP started providing the services.

### **Example 1**

*Sunny.Inc started its business of providing digital platform services such as booking of accommodation, group tour packages and sightseeing in Malaysia on 01.01.2023. Sunny.Inc is liable to be registered for TTx from 01.01.2023 to 30.01.2023 and start charging TTx from 1.02.2023 onwards.*

- b) A DPSP who already provides services before the TTx being implemented has to apply for registration **not later than three (3) months** before the effective date of the TTx implementation.

### **Example 2**

*Berry Booking Ltd. which is located in New Zealand and providing online booking for accommodation premises in Malaysia since 2015. Berry Booking Ltd. is liable to apply for TTx registration from 1.10.2022 to 31.12.2022 and start charging TTx with effect from 01.01.2023.*

5. Every application for registration shall be submitted via online through MyTTx.

## **EFFECTIVE DATE FOR REGISTRATION**

6. The effective date for TTx registration is on the first day of the following month after the application is made.

### **Example 3**

*In relation to Example 1 above, Sunny.Inc has applied for registration on 28.01.2023. The registration's effective date for Sunny.Inc will be on 01.02.2023 and the company has to charge tourism tax starting from 01.02.2023.*

## **HOW TO REGISTER**

7. A DPSP shall apply for registration to the DG using Form TTx-01A via online by logging in to [www.myttx.customs.gov.my](http://www.myttx.customs.gov.my). Please refer to MyTTx Registration User Manual (DPSP) for further details.

8. Upon approval, the DG will assign a registration number and notify the DPSP in writing.
9. Please refer to MyTTx Registration User Manual (DPSP) for more information on how to register via MyTTx.

## HOW TO FILL IN ONLINE FORM TTx-01A

10. Information to be furnished in TTx-01A form:

No.	Field	Explanatory Notes
	Part A	Details of Business
1.	Business Registration No.*	<p><i>State the business registration number given by the authorized body e.g. Company Commission of Malaysia, Registrar of Society, Professional Bodies or others.</i></p> <p><i>*Mandatory for Association, Company, Local Authority, Partnership, Public Authority, Sole Proprietorship, Statutory Body and Limited Liability Partnership business type.</i></p>
2.	Name of Business *	<p><i>State the business name given by the authorized body e.g. Company Commission of Malaysia, Registrar of Society, Professional Bodies or others.</i></p> <p><i>*Mandatory field for Association, Company, Local Authority, Partnership, Public Authority, Sole Proprietorship, Statutory Body and Limited Liability Partnership.</i></p>
3.	Trading Name *	<p><i>State the trading name used in the business other than the business name.</i></p> <p><i>*Click if the name is same to Name of Business.</i></p>
4.	Business Address*	<p><i>State the address where the main business is carried out. Select the town, postcode and state code as per list of State Code.</i></p>

		<i>*Please key in premises address if different with Business Address.</i>
5.	Correspondence Address*	<i>State the address where the business is carried out. Select the town, postcode and state code as per list of State Code.</i>
6.	Telephone No.*	<i>Company telephone number or mobile number.</i>
7.	Fax No.	<i>Company facsimile number.</i>
8.	Contact Person*	<i>State the name of the contact person relating to matters on Tourism Tax.</i>
9.	Website Address*	Official / business website address  <i>* Please provide the main / official website address for the platform.</i>
10.	Business Email Address*	<i>Business Email Address.</i>

No.	Field	Explanatory Notes
	<b>Part B</b>	<b>Details of Accommodation Premises</b>
1.	Financial Year End *	<i>Business Financial Year End.</i>
2.	Date Begin Operation In Malaysia *	<i>Date business begin operation in Malaysia.</i>

No.	Field	Explanatory Notes
	<b>Part C</b>	<b>Applicant Details</b>
1.	Supporting Document	<i>Eg: Business Registration Certificate, SSM, Financial Statement, Sales Invoice, Contract/ Agreement (if any)</i>  <i>*Document must be in PDF format, max 2 files, each file max size 2MB</i>
2.	Name of Applicant *	<i>Name as in identity card/ passport.</i>
3.	Identity Card No./ Passport No. *	<i>Identity card / passport number (where applicable).</i>
4.	Nationality *	<i>Nationality as per identity card or passport.</i>
5.	Telephone No. *	<i>Applicant's Office Telephone No./ Mobile No.</i>
6.	Email Address *	<i>Applicant's Email Address.</i>

**GUIDELINE ON FURNISHING TTx RETURN FOR TOURISM TAX  
(SECTION 20(1), TOURISM TAX ACT 2017)**

**TAXABLE PERIOD**

11. Every registered DPSP shall be assigned to a taxable period of three months ending on the last day of any month of the Gregorian calendar year. However, a registered DPSP may request to the DG in writing for approval to use a varied taxable period. Examples of a standard taxable period are as follows:

Filing Frequency	Taxable Period		
Registration Effective Date	1 January 2023	1 February 2023	1 March 2023
First Assigned Taxable Period	Jan – Mar 2023	Feb – Apr 2023	Mar - May 2023
Subsequent Taxable Period (Every quarterly)	Apr– Jun 2023 Jul – Sep 2023 Oct – Dec 2023	May – Jul 2023 Aug – Oct 2023 Nov 2023 – Jan 2024	Jun – Aug 2023 Sep – Nov 2023 Dec 2023 – Feb 2024

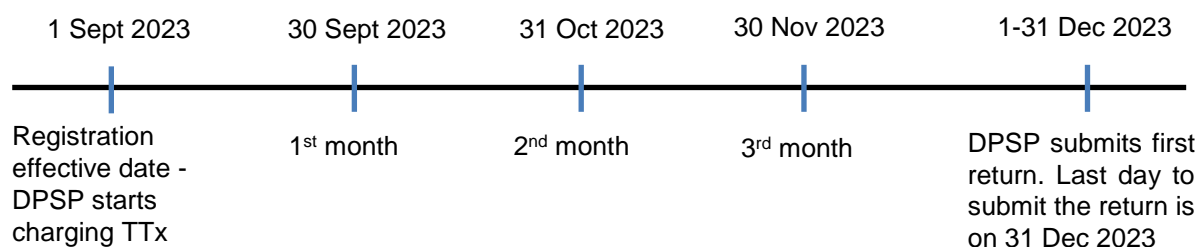
**Table 1**

12. The DG may, as he deems fit, reassign the registered DPSP to any taxable period other than the period previously determined to DPSP.

13. A registered DPSP is required to account for the TTx in the TTx return from which is to be furnished to the DG on a regular basis according to the determined taxable period.

**Example 4**

*Illustration of submission of TTx return (TTx-03A Form) for a registered DPSP on 3 monthly taxable period;*





14. A registered DPSP may apply for a varied taxable period to the DG via MyTTx. After obtaining an approval, the new taxable period will take effect on the subsequent taxable period. This new taxable period will be applicable until the DPSP submits a new application to change to another taxable period.

15. In accordance to Section 18 of the Tourism Tax Act (Amendment) 2021, a registered DPSP may also apply to the DG in writing for a varied taxable period which is either monthly or bi-monthly period.

**Example 5**

*JJCM.com would like to change its taxable period according to its financial year which ends on 30 April. JJCM.com made an application to the DG on **25 January 2023** to change its taxable period to suit its financial year end. After obtaining an approval, a new taxable period will be assigned to him as follows:*

Registration Effective date	Application date for new taxable period	Taxable period	Due Date to submit return & payment
1 Jan 2023	25 Jan 2023 (Within first taxable period) Financial year end is on 30 April	<ul style="list-style-type: none"> <li>• New First Taxable Period: 1-31 Jan 2023</li> <li>• Subsequent Taxable Period: Feb – Apr 2023 May – Jul 2023 Aug – Oct 2023</li> </ul>	<ul style="list-style-type: none"> <li>• 28 Feb 2023</li> <li>• Subsequent Taxable Period: 31 May 2023 31 Aug 2023 30 Nov 2023</li> </ul>

**Example 6**

*In relation to Example 5, JJCM.com would like to change its taxable period according to its financial year which ends on 30 April. However, JJCM.com made an application to the DG on **15 April 2023** to change its taxable period to suit its financial year end. Upon approval, the new taxable period assigned to him is as follows:*

Registration Effective date	Application date for new taxable period	Taxable period	Due Date to submit return & payment
1 Jan 2023	15 April 2023 (Within first taxable period) Financial year end is on 30 April	<ul style="list-style-type: none"> <li>• Normal Taxable Period: <i>Jan – Mar 2023</i></li> <li>• New First Taxable Period: <i>1-30 Apr 2023</i></li> <li>• Subsequent Taxable Period: <i>May – Jul 2023</i> <i>Aug – Oct 2023</i> <i>Nov 2023 – Jan 2024</i> <i>Feb – Apr 2024</i></li> </ul>	<ul style="list-style-type: none"> <li>• <i>30 Apr 2023</i></li> <li>• <i>31 May 2023</i></li> <li>• Subsequent Taxable Period: <i>31 Aug 2023</i> <i>30 Nov 2023</i> <i>29 Feb 2024</i> <i>31 May 2024</i></li> </ul>

16. For the purpose of submitting return and making payment of tourism tax or penalty payable, if the last date specified in subsection 20i (1) of the Act falls on the Federal weekly holiday or Federal public holiday in Malaysia or in the country where the foreign registered person established, then the last day to submit such return and make payment of tourism tax or penalty payable is on the Federal weekly holiday or Federal public holiday in Malaysia or in the country where the registered DPSP is established.

### **MANNER OF FURNISHING RETURN**

17. A registered DPSP shall furnish a return and account for the TTx using TTx-03A form. The return shall be furnished to the DG on a quarterly basis according to the standard taxable period prescribed to him under Section 20i (1) of the TTx Act 2017.

18. The information declared in a TTx return shall be accurate, correct and complete.

19. The TTx return shall be furnished according to the stipulated taxable period regardless of whether there is any tourism tax to be paid or not (NIL return).

20. Please refer to MyTTx Return User Manual (DPSP) on how to submit return via MyTTx.

21. The TTx return shall be submitted online through MyTTx at [www.myttx.customs.gov.my](http://www.myttx.customs.gov.my).

### HOW TO FILL IN TTx-03A FORM

22. Information to be furnished in TTx-03A form:

Field	Explanatory Notes
<input type="checkbox"/> Amendment	<i>If there are discrepancies in the return submitted, amendment can be done by submitting a new return. Amended return must be ticked (X) in the amendment check box.</i>
<b>PART A</b>	<b>DETAILS OF DIGITAL PLATFORM SERVICE PROVIDER (DPSP)</b>
1) TTx No.*	<i>TTx Registration Number.</i>  <i>As stated in the approval letter of application for registration.</i>
2) Name and address of Business*	<i>Business trading name.</i> <i>Example: Busan Holiday Sdn Bhd</i>
<b>PART B</b>	<b>DETAILS OF RETURN</b>
3) Taxable Period*	<i>The taxable period (start and end dates) related to this return should be in accordance with the period determined in the registration approval letter.</i> <i>Specify the day / month / year as follows:</i>  <i>Monthly taxable period: Start Date: 01/01/2023</i> <div style="text-align: right;"><i>End Date: 31/01/2023</i></div> <i>Quarterly taxable period: Start Date: 01/01/2023</i> <div style="text-align: right;"><i>End Date: 31/03/2023</i></div>

<p>4) Return and Payment Due Date*</p>	<p><i>The due date for the submission of return and payment is the last day of the following month according to the taxable period as in item 3 above. Example for the taxable period:</i></p> <p><i>Monthly: 28/02/2023</i></p> <p><i>Quarterly: 30/04/2023</i></p>																					
<p>5(a) Tourism Tax*</p> <p>(i) Rate *</p> <p>(ii) Total No. of Rooms/ Night In Taxable Period*</p> <p>(iii) Tax Payable* [(i) X (ii)] RM</p>	<p><i>The rate of Tourism Tax is RM10 per room per night.</i></p> <p><i>Number of room per night refers to the total number of rooms occupied per night by the tourists throughout the duration of the taxable period.</i></p> <p><i>Example:</i>  <i>Busan Holiday manages accomodation booking for Hotel A, Hotel B and Hotel C using digital platform service. On March 2023, total no. of rooms booked by customers are as follows:</i></p> <table border="1" data-bbox="676 1153 1331 1323"> <thead> <tr> <th><b>Bil</b></th> <th><b>Hotel</b></th> <th><b>No of Room</b></th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Hotel A</td> <td>700</td> </tr> <tr> <td>2.</td> <td>Hotel B</td> <td>1,500</td> </tr> <tr> <td>3.</td> <td>Hotel C</td> <td>500</td> </tr> <tr> <td colspan="2"><b>Total Room</b></td> <td><b>2,700</b></td> </tr> </tbody> </table> <p><i>Tax payable is the amount of tax payable collected on the number of rooms per night occupied by the tourists based on the prescribed rate.</i></p> <p><i>Formula : [ (i) X (ii) ] = [(iii)]</i></p> <table border="1" data-bbox="639 1644 1377 1769"> <thead> <tr> <th><b>Rate</b></th> <th><b>Total No. of Rooms/ Night</b></th> <th><b>Tax Payable</b></th> </tr> </thead> <tbody> <tr> <td><b>RM10</b></td> <td><b>2,700</b></td> <td><b>RM27,000.00</b></td> </tr> </tbody> </table>	<b>Bil</b>	<b>Hotel</b>	<b>No of Room</b>	1.	Hotel A	700	2.	Hotel B	1,500	3.	Hotel C	500	<b>Total Room</b>		<b>2,700</b>	<b>Rate</b>	<b>Total No. of Rooms/ Night</b>	<b>Tax Payable</b>	<b>RM10</b>	<b>2,700</b>	<b>RM27,000.00</b>
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<p>5(b) Tax Value On Adjustments*</p> <p>Debit Notes / Other Debit Adjustments</p> <p>Credit Notes / Other Credit Adjustments</p> <p>6) Total Tax Payable*</p> <p>Item 5(a)(iii) + Item 5(b)(i) - Item 5(b)(ii)</p>	<p><i>Deduction from the amount of tourism tax paid but subsequently refunded to the tourist by reason of cancellation of accommodation is subjected to an approval by the DG.</i></p> <p><i>The tax value of the adjustment is the tax value to be adjusted due to several factors such as issuance of credit notes or debit notes.</i></p> <p><i>The amount of tax payable is the amount of tax payable (net tax amount) after deducting any adjustments (5b) relating to the tourism tax that has been made.</i></p> <p><i>Item 5(a)(iii) + Item 5(b)(i) - Item 5(b)(ii)</i></p>
<b>PART C</b>	<b>ADDITIONAL INFORMATION</b>
<p>7) Tax Exempted</p>	<p><i>State the amount of tax exempted under Section 9 of the Tourism Tax Act 2017.</i></p> <p><i>Example: The total number of accommodations for the Busan Holiday is 5,000 rooms. During the taxable period of December 2023, the number of rooms occupied by Malaysians and Permanent Residents is 200 rooms. Therefore, total tax <b>exempted is</b> RM2,000.00 [200 rooms X RM10]</i></p>
<b>PART D</b>	<b>DECLARATION</b>
<p>8) Name of Declarant*</p>	<p><i>Name as in identity card/ passport.</i></p>
<p>9) Identity Card Number/ Passport No.*</p>	<p><i>Identity card / passport number (where applicable).</i></p>
<p>10) Nationality</p>	<p><i>Nationality as per identity card or passport.</i></p>
<p>11) Date</p>	<p><i>The date this form is signed.</i></p> <p><i>Day / Month / Year</i></p>
<p>12) Signature*</p>	<p><i>Valid signature.</i></p>

## FURNISHING RETURN AMENDMENT

23. If there is any error occurs in the TTx return declaration, a registered DPSP may make an amendment to the relevant TTx return.

24. Amendments to the TTx return are subjected to the following amendment rules:

Situation	Amendment Rules
<p><b>(1) Before submission of return</b> (At this stage return status shown as 'Draft')</p>	<p>No limitation to amend (edit) the declaration (TTx-03A form)</p>
<p><b>(2) After submission of return and no payment made</b> (At this stage return status shown as 'Submitted')</p>	<p>If the amendment results in:</p> <p>(i) An addition to the amount of tourism tax, the exact amount of tax shall be paid accordingly.</p>
<p><b>(3) After submission of return and payment has been made</b> (At this stage return status shown as 'Paid or Partial Paid')</p>	<p>(ii) A reduction to the amount of tourism tax, a verification by the RMCD officer is required. Amendment is allowed up to 9 times only.</p>

25. The TTx return amendment shall be done online via MyTTx. For more information, please refer to the MyTTx system manual.

## **GUIDELINE ON MAKING PAYMENT OF TTx FOR A REGISTERED DPSP (SECTION 20I (2), TOURISM TAX ACT 2017)**

### **INTRODUCTION**

26. A registered DPSP is required to pay to the DG the amount of TTx due and payable not later than the last day on which the DPSP is required to furnish the return as prescribed under Section 20i (2) of the Tourism Tax Act 2017.

27. Any payment of TTx, penalty or any other money payable under the Tourism Tax Act 2017 shall be made to the DG through the method provided by the RMCD.

28. Payment of TTx, penalty or any other money by a registered DPSP shall be deemed to be paid when the payment is received by the DG and is credited to the RMCD's bank account.

29. Any amount of TTx, penalty or any other money can only be made in **Ringgit Malaysia (MYR)** and the **payment amount** should follow as per TTx return declaration or other bills (e.g. Bill of Demand).

30. Any bank charges related to the payment transaction shall be borne by the registered DPSP.

### **MANNER OF MAKING A PAYMENT**

31. Any payment of TTx, penalty or any other money payable under the Tourism Tax Act 2017 shall be made to the DG through electronic banking as follows;

- a) Telegraphic Transfer (TT) or
- b) Financial Process Exchange (FPX) – this method will require a registered DPSP to have a bank account in Malaysia.

32. Where a registered DPSP charges a consumer in currency other than MYR, the registered DPSP shall convert the total value of the accommodation and the amount of tourism tax into MYR:

- In a case where the conversion is done on daily basis, the registered DPSP shall use the daily conversion rate.
  - In a case where the conversion is done at the end of the taxable period, the registered DPSP shall use the conversion rate either at:
    - the end of each taxable period; or
    - the time of furnishing the TTx return.
33. Once a registered DPSP choose to use a certain option for conversion as above, he shall consistently use that option for conversion purposes.
34. Before proceeding with any payment, a registered DPSP must ensure that :
- 1) the TTx return or amendment to the TTx return (if any) has been submitted to the RMCD.
  - 2) the TTX-03A **Statement** need to be **generated** by click at “**Generate Statement**” button.

### **Payment via Telegraphic Transfer (TT)**

35. Any payment made through a TT shall be done outside the MyTTx. However, once the payment has been made to the bank, a registered DPSP must update the payment information in MyTTx.
36. Payment by a registered DPSP will only be processed by the RMCD upon such payment being successfully credited to the RMCD's account and the payment information has been updated in MyTTx by the registered DPSP.
37. Please refer to the following steps to complete payment transaction through a TT:

#### **When making payment at the bank**

- (i) A registered DPSP is required to fill in the **reference number** in the sender's reference field when payment has been made at the respective bank. The reference number must consist of the following information:



- **TTx-03A No./ Bill of Demand (BOD) No. (16 digit) +**
- **registered DPSP registration number (eg: 014-2023-00000001)**

(Example of Reference number for return payment: H10-2003-00000120000001)

(ii) A registered DPSP is required to fill in the RMCD's Account No. given by the RMCD (via email) when making a payment to ensure that the payment is successfully credited into the RMCD's account.

#### **After making payment at the bank**

(iii) A registered DPSP shall update all payment details in the MyTTx and submit a proof of payment once the payment has been made. Please refer to the following steps to complete a payment of tourism tax process:

- i. Access to MyTTx system via <https://ttx07.customs.gov.my/>
- ii. Click at "Login" hyperlink
- iii. Log in to MyTTx by keying-in the following information:
  - TTx Registration No.
  - User ID
  - Password
- iv. Click at "Payment" on the left side menu
- v. Click at "Payment Request" submenu
- vi. Under Payment Options column, select "TT" radio button
- vii. Fill in all payment information mark with \*
- viii. Fill in reference number explained in step (i) in "Transaction Reference No." field (e.g.: H10-2003-00000120000001)
- ix. Click to upload proof of payment
- x. Click "Save" button
- xi. Click "Yes" button and save record message will be displayed
- xii. Payment information will be processed by RMCD officer

38. Registered DPSPs are **encouraged to make payment before 15th of each month.**

39. RMCD will **review and verify the money credited** to RMCD's account. If the payment information is incomplete / unsuccessful, RMCD shall query and reject the payment information. The status of payment will be treated as **Unpaid**.

40. Failure to comply with the above procedures may cause the payment to be treated as **Late Payment** and the registered DPSP may be penalised.

41. Specific RMCD's Bank Account No. and other related information are for MyTTx payment purposes only and any misuse of this account number is under the responsibility of the registered DPSP.

### **Making payment via FPX**

42. Any payment made through FPX shall be done through MyTTx. Once a Payment Statement is generated, a registered DPSP will be able to select the FPX method.

### **INQUIRY**

For any inquiries on this guide, please contact:

(i) Internal Tax Division

Royal Malaysian Customs Department

Level 5 & 6, Tower A, Suasana PjH,

Jalan Abdul Razak, Presint 2,

62100 Putrajaya.

(ii) Return submission related issues –

Email address : ckpcdn.hq@customs.gov.my

(iii) Payment submission related issues –

**1. Puan Nor Jahan binti Ibrahim**

Email address : jahan.ibrahim@customs.gov.my

**2. Puan Ashrafilah binti Ahmad**

Email address : ashrafilah.ahmad@customs.gov.my

**3. Encik Syed Mohamad Akmal bin Syed Mashor**

Email address : akmal.mashor@customs.gov.my

**FURTHER ASSISTANCE AND INFORMATION ON TOURISM TAX**

**Further information can be obtained from:**

- (i) Website : [www.mytx.customs.gov.my](http://www.mytx.customs.gov.my)
- (ii) Customs Call Centre :
  - Tel : 03-7806 7200 / 1-300-888-500
  - Fax : 03-7806 7599
  - Email: [ccc@customs.gov.my](mailto:ccc@customs.gov.my)