

e-CTIM TECH-IT 33/2017

29 September 2017

TO ALL MEMBERS

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TECHNICAL

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### Indirect Taxation

#### RMCD – Announcements on Tourism Tax

The Royal Malaysian Customs Department (RMCD) has made the following announcements on Tourism Tax:

a. [Announcement 1-2017](#) and [2-2017](#)

The RMCD has withdrawn the General Guide on Tourism Tax (revised as at 16 August 2017) and replaced it with the [General Guide on Tourism Tax \(revised as at 29 August 2017\)](#) to clarify issues relating registration, charging and collection of tourism tax, transitional period and a broad listing of frequently asked questions (FAQs) to assist the operators.

The [Newsletter Tourism Tax No.1/2017](#) (FAQs) is no longer applicable and is replaced by the [General Guide on Tourism Tax \(revised as at 29 August 2017\)](#).

The [General Guide on Tourism Tax \(revised as at 29 August 2017\)](#) has subsequently been withdrawn and replaced with the [General Guide on Tourism Tax \(revised as at 31 August 2017\)](#) which has subsequently been withdrawn and replaced with the [General Guide on Tourism Tax \(revised as at 26 September 2017\)](#). A list of amendments can be found on page 43 of the [General Guide on Tourism Tax \(revised as at 26 September 2017\)](#).

(Note: The General Guide on Tourism Tax and the Newsletter Tourism Tax No. 1/2017 were previously reported in our [e-CTIM TECH-IT 28/2017](#) dated 18 August 2017).

b. [Announcement 3-2017](#)

Travel and tour agencies which have tour package contracts made before **1 September 2017** with various accommodation premise operators to provide accommodation rooms to foreign tourists from 1 September 2017 until 31 March 2018 may make an application to the Ministry of Tourism and Culture to obtain a supporting letter to seek an exemption from charging and collecting Tourism Tax from the Minister of Finance under subsection 9(2) of the [Tourism Tax Act 2017](#).

Members may view the RMCD's Announcements on Tourism Tax on the [Institute's website](#) or on the [official website of Malaysian Tourism Tax System \(MyTTx\)](#).

You may write to the Institute at [technical@ctim.org.my](mailto:technical@ctim.org.my) or [secretariat@ctim.org.my](mailto:secretariat@ctim.org.my) in respect of any suggestions, concern or comments you may have on the [General Guide on Tourism Tax \(revised as at 26 September 2017\)](#).

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