

e-CIRCULAR TO MEMBERS CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

e-CTIM TECH-IT 24/2017 TO ALL MEMBERS 8 August 2017

TECHNICAL

Indirect Taxation

Tourism Tax Act 2017 (Act 791) Update and Tourism Tax Regulations 2017

Further to our <u>e-CTIM TECH-IT 17/2017</u> dated 28 June 2017 on the <u>Tourism Tax Act 2017 (TTA 2017)</u>, the Minister has appointed the following dates on which the TTA 2017 comes into operation, by notification in the *Gazette* [P.U. (B) 398/2017]:

- (a) 1 August 2017 as the date on which Parts I, II, IV and X, and sections 8 and 9 of the Act come into operation; and
- (b) 1 September 2017 as the date on which Parts V, VI, VII, VIII and IX, and sections 6 and 7 of the Act come into operation.

In addition to the above, please be informed that the <u>Tourism Tax Regulations 2017 – P.U. (A)</u> <u>228/2017</u> has been gazetted on 1 August 2017 and also comes into operation on 1 August 2017.

Members may view the following at the Attorney-General's Chambers website:

- Appointment of Date of Coming into Operation P.U. (B) 398/2017; and
- Tourism Tax Regulations 2017 P.U. (A) 228/2017

You may write to the Institute at <u>technical@ctim.org.my</u> or <u>secretariat@ctim.org.my</u> in respect of any suggestions, concern or comments you may have on the <u>TTA 2017</u> and the <u>Tourism Tax Regulations</u> <u>2017</u>.

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