

TECHNICAL

Indirect Taxation

Departure Levy Act 2019 and P.U. (A) 213, 214, 215, 216/2019

The following Act, Orders and Regulations have been gazetted on 17 July 2019 and 31 July 2019 respectively:

Act	Title	Date Gazetted	Remarks
813	Departure Levy Act 2019	17 July 2019	<p>Pursuant to P.U. (B) 373/2019, the 'Appointment of Date of Coming into Operation of this Act' is 1 September 2019.</p> <p>Pursuant to P.U. (B) 374/2019, the 'Appointment of Effective Date of Charging and Levying of Departure Levy' is 1 September 2019.</p>

Under the [Departure Levy Act 2019 \(Act 813\)](#), an operator (any person who operates any vehicle to carry any person leaving Malaysia) which includes a foreign operator, is required to charge a departure levy on any person who leaves Malaysia by using any carrier made available by the operator. The departure levy rates are prescribed in [P.U.\(A\) 213/2019](#). Exemptions from the payment of departure levy is provided for in [P.U.\(A\) 214/2019](#). An operator is required to register, furnish a return and pay the departure levy to the Director General of Customs as prescribed under the Act. Failure to comply with the Act may result in penalties being imposed pursuant to the Act.

The followings Orders and Regulations provide further elaboration on the departure levy: -

Order / Regulations P.U. (A)	Title	Date Gazetted	Remarks
213/2019	Departure Levy (Rate Of Departure Levy) Order 2019	31 July 2019	This Order came into operation on 1 September 2019 (Note 1) .

Order / Regulations P.U. (A)	Title	Date Gazetted	Remarks
214/2019	Departure Levy (Exemption) Order 2019	31 July 2019	This Order came into operation on 1 August 2019.
215/2019	Departure Levy Regulations 2019	31 July 2019	These Regulations came into operation on 1 August 2019, except for Part III (Return, Payment and Refund). Part III came into operation on 1 September 2019.
216/2019	Departure Levy (Compounding Of Offences) Regulations 2019	31 July 2019	These Regulations came into operation on 1 August 2019.

Note 1: Paragraph 3 of the Order states that the departure levy to be charged and levied by an operator on any person who leaves Malaysia are as follows: -

- The levy for passengers flying from Malaysia to ASEAN countries (Cambodia, Indonesia, Laos, Myanmar, Philippines, Thailand, Vietnam, Singapore and Brunei) will be taxed **RM8 and RM50** for economy and non-economy flights respectively.
- The levy for passengers flying from Malaysia to non-ASEAN countries will be taxed **RM20 and RM150** for economy and non-economy flights respectively.

Members may read the above Act, Orders and Regulations in full at the official website of the [Attorney-General's Chambers](#).

You may write to the Institute at technical@ctim.org.my or secretariat@ctim.org.my in respect of any suggestions, concern or comments you may have on the above Act, Orders and Regulations.

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