

TECHNICAL

Indirect Taxation

Tourism Tax (Amendment) Act 2021

The [Tourism Tax \(Amendment\) Act 2021](#)¹ (Act A1633) was gazetted on 2 February 2021 and is in respect of the Tourism Tax (Amendment) Bill 2020 which was passed in Parliament on 17 December 2020. This Act comes into operation on a date to be appointed by the Minister by notification in the Gazette.

Note:

1. The above Act amends the [Tourism Tax Act 2017 \(Act 791\)](#) (see our [e-CTIM TECH-IT 17/2017](#) dated 28 June 2017).
2. Members may refer to the [Royal Malaysian Customs Department's \("RMCD"\) Frequently Asked Questions relating to tourism tax for Budget 2021](#) for related information (see our [e-CTIM TECH-IT 4/2021](#) dated 4 February 2021).

Members may read the above Tourism Tax (Amendment) Act 2021 in full at the official website of the [Attorney-General's Chambers](#).

You may write to the Institute at technical@ctim.org.my in respect of any suggestions, concern or comments you may have on the above amendment Act so that we may raise them to the RMCD.

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