

TECHNICAL - INDIRECT TAXATION

e-CTIM TECH-IT 25/2021

25 March 2021

Tourism Tax (Rate of Digital Platform Service Provider Tax) Order 2021 [P.U.(A) 113/2021] and Tourism Tax (Digital Platform Service Provider) (Exemption) Order 2021 [P.U.(A) 114/2021]

[Tourism Tax \(Rate of Digital Platform Service Provider Tax\) Order 2021 \[P.U.\(A\) 113/2021\]](#)

Tourism tax to be charged and levied on tourist staying at any accommodation premises made available through service relating to online booking accommodation premises provided by a digital platform service provider shall be fixed at the rate of RM10 per room per night.

This Order comes into operation on 1 July 2021.

[Tourism Tax \(Digital Platform Service Provider\) \(Exemption\) Order 2021 \[P.U.\(A\) 114/2021\]](#)

The following tourists are exempted from paying the whole of tourism tax charged by the digital platform service provider:

- a. a tourist who is a Malaysian citizen; and
- b. a tourist who is a permanent resident of Malaysia.

This Order comes into operation on 1 July 2021.

The above Orders, gazetted on 16 March 2021 were issued in connection with the proposal announced in the [Budget 2021](#) (Appendix 23).

Disclaimer

This document is meant for the members of the Chartered Tax Institute of Malaysia (CTIM) only. CTIM has taken all reasonable care in the preparation and compilation of the information contained in this e-CTIM. CTIM herein expressly disclaims all and any liability or responsibility to any person(s) for any errors or omissions in reliance whether wholly or partially, upon the whole or any part of this e-CTIM.