

TECHNICAL - INDIRECT TAXATION

e-CTIM TECH-IT 27/2021

5 April 2021

Tourism Tax (Digital Platform Service Provider) Regulations 2021 [P.U.(A) 153/2021]

These Regulations, gazetted on 31 March 2021 consist of the following:

Part	Description	Regulations
I	Preliminary	1. Citation and commencement
II	Registration	2. Application for registration 3. Notification of registration 4. Notification of changes on particulars of digital platform service provider
III	Credit Note and Debit Note	5. Issuance of credit and debit note
IV	Return, Payment and Refund	6. Manner of furnishing return 7. Payment of service tax, penalty etc 8. Manner of claiming refund 9. Correction of errors
V	Electronic Services	10. Interpretation 11. Use of electronic services 12. Manner in using electronic services 13. Error in using electronic services 14. Termination of the provision of electronic services to the registered user
VI	Miscellaneous	15. Hours for submission of return and payment 16. Forms Schedule

Reference:

- **Tourism Tax (Digital Platform Service Provider) Regulations 2021 [P.U.(A) 153/2021]**

Parts II and V, and regulations 16 (Forms) and 17 of these Regulations came into operation on 1 April 2021

Parts III, IV and VI of these regulations come into operation on 1 July 2021.

The following Forms in Schedule are prescribed for use under the Act and these Regulations:

Form	Use of form
TTx-01A	Application for Digital Platform Service Provider Registration
TTx-03A	Digital Platform Service Provider Return
TTx-04A	Tourism Tax Refund

Members may read the above Regulations 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 Regulations.

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