



TOURISM TAX (TTx) POLICY NO. 2/2023

EXTENSION OF LIABILITY TO COLLECT, ACCOUNT AND REMIT TOURISM TAX (TTx) ON A TOURIST WHO MAKES AN ONLINE BOOKING OF ACCOMODATION PREMISE IN MALAYSIA THROUGH A REGISTERED DIGITAL PLATFORM SERVICE PROVIDER

1. Under subsection 20B (1) of the Tourism Tax (Amendment) Act 2021, every digital platform service provider (DPSP) who makes available accommodation premises in Malaysia through the service relating to online booking accommodation premises shall collect the tourism tax from the tourist.

2. Based on the grace period given earlier to DPSP through Tourism Tax (TTx) Policy No.1/2023, the Minister of Finance has agreed to extend the same **grace period** starting from **1 APRIL 2023 TO 31 DECEMBER 2025** pertaining to the following matters:
 - (i) A registered DPSP who **does not receive payment** directly from a foreign tourist for the online booking of an accommodation premise, **is not liable** to collect, account and remit the tourism tax to the RMCD according to the registered DPSP's relevant taxable period.

 - (ii) A registered operator who **receives payment** for the accommodation premise provided through an online booking made by a foreign tourist through a DPSP **is required** to collect, account and remit the tourism tax to the RMCD according to the registered operator's relevant taxable period.

3. A registered DPSP who **receives payment** for the accommodation premise provided through an online booking made by a foreign tourist, **is liable** to collect, account and remit the tourism tax to the RMCD according to the registered DPSP's relevant taxable period.