



Tourism Tax (Rate of Digital Platform Service Provider Tax) Order 2021

- IN exercise of the powers conferred by section 8 of the Tourism Tax Act 2017 [Act 791], the Minister makes this order, which was gazetted on 16 March 2021.
- This Order comes into operation on 1 July 2021.

4/3/2021 CCS & Co [Chartered Accountants]

## Tourism Tax (Rate of Digital Platform Service Provider Tax) Order 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 **ten ringgit per room per night**.
- For existing digital platform service provider, the date of coming into operation for the registration section, i.e. Section 20C(3) of Part VA of the Tourism Tax Act 2017, is **1 April 2021**.



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