



Tourism Tax (Digital Platform Service Provider) (Exemption) Order 2021

- IN exercise of the powers conferred by section 9 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 (Digital Platform Service Provider) (Exemption) Order 2021



- Under the Exemption Order, the following tourists are exempted from paying the whole of tourism tax charged by the digital platform service provider:
 - a tourist who is a Malaysian citizen; and
 - a tourist who is a permanent resident of Malaysia.



4/3/2021

CCS & Co [Chartered Accountants]

For further consultation, please contact:

Chin Chee Seng
Partner
+6012 365 4331
cschin@ccs-co.com

Jared Low
Assurance Manager
+6018 763 4813
jared@ccs-co.com

Wong Woei Teng
Audit Manager
+6017 237 8233
woeiteng@ccs-co.com

Vivian Lim
HR Manager
+6012 618 6220
vivian@ccs-co.com

CCS & Co

© 2021 CCS. All rights reserved. Not for further distribution without the permission of CCS & Co. "CCS" refers to the network of member firms of CCS & Co. The information contained in the slides represents the views of CCS and does not constitute the provision of professional advice of any kind. The information contained in the slides is based on our interpretation of existing legislation as at the published date. While CCS makes reasonable efforts to provide information which we believe to be reliable, we make no representations or warranties that the information provided is complete, accurate, up to date or non-misleading. The information provided herein should not be used as a substitute for consultation with professional advisers. Before making any decision or taking any action, you should consult a professional adviser who has been provided with all the pertinent facts relevant to your particular situation. No responsibility for loss occasioned to any person action or refraining from action as a result from using the information in the slides can be accepted by CCS.