



29 Disember 2023  
29 December 2023  
P.U. (A) 407

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT  
GAZETTE*

PERATURAN-PERATURAN CUKAI PELANCONGAN  
(PEMBERI PERKHIDMATAN PLATFORM DIGITAL)  
(PINDAAN) (NO. 2) 2023

*TOURISM TAX (DIGITAL PLATFORM SERVICE PROVIDER)  
(AMENDMENT) (NO. 2) REGULATIONS 2023*

DISIARKAN OLEH/  
*PUBLISHED BY*  
JABATAN PEGUAM NEGARA/  
*ATTORNEY GENERAL'S CHAMBERS*

AKTA CUKAI PELANCONGAN 2017

PERATURAN-PERATURAN CUKAI PELANCONGAN  
(PEMBERI PERKHIDMATAN PLATFORM DIGITAL) (PINDAAN) (NO. 2) 2023

PADA menjalankan kuasa yang diberikan oleh perenggan 70(2)(f) Akta Cukai Pelancongan 2017 [*Akta 791*], Menteri membuat peraturan-peraturan yang berikut:

**Nama dan permulaan kuat kuasa**

1. (1) Peraturan-peraturan ini bolehlah dinamakan **Peraturan-Peraturan Cukai Pelancongan (Pemberi Perkhidmatan Platform Digital) (Pindaan) (No. 2) 2023**.

(2) Peraturan-Peraturan ini mula berkuat kuasa pada 1 Januari 2024.

**Pindaan peraturan 2**

2. Peraturan-Peraturan Cukai Pelancongan (Pemberi Perkhidmatan Platform Digital) 2021 [*P.U. (A) 153/2021*], yang disebut “Peraturan-Peraturan ibu” dalam Peraturan-Peraturan ini, dipinda dalam peraturan 2—

(a) dalam subperaturan (1), dengan memotong perkataan “dalam Borang TTx-01A”; dan

(b) dalam subperaturan (2), dengan memotong perkataan “melalui perkhidmatan elektronik”.

**Pindaan Bahagian IV**

3. Peraturan-Peraturan ibu dipinda dalam kepala Bahagian IV dengan memotong perkataan “PENYATA,”.

**Pemotongan peraturan 6**

4. Peraturan-Peraturan ibu dipinda dengan memotong peraturan 6.

**Pindaan peraturan 8**

5. Subperaturan 8(1) Peraturan-Peraturan ibu dipinda dengan memotong perkataan “dalam Borang TTx-04A”.

**Pemotongan peraturan 16**

6. Peraturan-Peraturan ibu dipinda dengan memotong peraturan 16.

**Pemotongan Jadual**

7. Peraturan-Peraturan ibu dipinda dengan memotong Jadual.

Dibuat 22 Disember 2023

[MOF.TAX(S)700-1/3/17 JLD.4; KE.HF(152)899/07; PN(PU2)745/JLD.3]

DATUK SERI AMIR HAMZAH AZIZAN  
*Menteri Kewangan Kedua*

TOURISM TAX ACT 2017

TOURISM TAX (DIGITAL PLATFORM SERVICE PROVIDER) (AMENDMENT) (NO. 2)  
REGULATIONS 2023

IN exercise of the powers conferred by paragraph 70(2)(f) of the Tourism Tax Act 2017 [Act 791], the Minister makes the following regulations:

**Citation and commencement**

1. (1) These regulations may be cited as the **Tourism Tax (Digital Platform Service Provider) (Amendment) (No. 2) Regulations 2023**.

(2) These Regulations come into operation on 1 January 2024.

**Amendment of regulation 2**

2. The Tourism Tax (Digital Platform Service Provider) Regulations 2021 [P.U. (A) 153/2021], which are referred to as the “principal Regulations” in these Regulations, are amended in regulation 2—

(a) in subregulation (1), by deleting the words “in Form TTx-01A”; and

(b) in subregulation (2), by deleting the words “through electronic service”.

**Amendment of Part IV**

3. The principal Regulations are amended in the heading of Part IV by deleting the words “RETURN,”.

**Deletion of regulation 6**

4. The principal Regulations are amended by deleting regulation 6.

**Amendment of regulation 8**

5. Subregulation 8(1) of the principal Regulations is amended by deleting the words “in Form TTx-04A”.

**Deletion of regulation 16**

6. The principal Regulations are amended by deleting regulation 16.

**Deletion of Schedule**

7. The principal Regulations are amended by deleting the Schedule.

Made 22 December 2023

[MOF.TAX(S)700-1/3/17 JLD.4; KE.HF(152)899/07; PN(PU2)745/JLD.3]

DATUK SERI AMIR HAMZAH AZIZAN  
*Second Minister of Finance*