

TOURISM TAX (DIGITAL PLATFORM SERVICE PROVIDER) REGULATIONS 2021

PU (A) 153
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Arrangement of Regulations

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SCHEDULE

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:

PART I PRELIMINARY

Citation and commencement

- 1(1) These regulations may be cited as the **Tourism Tax (Digital Platform Service Provider) Regulations 2021**.
- 1(2) Parts II and V, and regulations 16 and 17 of these Regulations come into operation on 1 April 2021.
- 1(3) Parts III, IV and VI except for regulations 16 and 17 of these Regulations come into operation on 1 July 2021.

PART II REGISTRATION

Application for registration

- 2(1) Any digital platform service provider who provides service relating to online booking accommodation premises to a tourist shall apply to be registered under subsection 20C(1) or (3) of the Act in Form TTx-01A.
- 2(2) Every application for registration under subregulation (1) shall be submitted to the Director General through electronic service.

Notification of registration

- 3 A digital platform service provider whose application approved for registration shall be notified in writing by the Director General and assigned with a registration number.

Notification of changes on particulars of digital platform service provider

- 4(1) Any digital platform service provider shall immediately notify the senior officer of customs in writing when there is any change—
 - (a) in the name of the business;
 - (b) in the address of any place of business;
 - (c) in the status of the business; or
 - (d) of the authorized person or details of authorized person.
- 4(2) The senior officer of customs shall record the changes so notified.
- 4(3) Any digital platform service provider who contravenes subregulation (1) commits an offence.

PART III
CREDIT NOTE AND DEBIT NOTE

Issuance of credit note and debit note

- 5(1) A digital platform service provider shall issue a credit note or debit note where, after the return has been furnished to the Director General, there is a change in the amount of tourism tax—
- (a) due to a change in the rate of tourism tax in force under section 8 of the Act; or
 - (b) due to any adjustment in the course of business.
- 5(2) Where there is a change in the amount of tax under subregulation(1)—
- (a) the digital platform service provider shall make the adjustment in the return for the taxable period in which the credit note or debit note is issued; or
 - (b) in the case of the digital platform service provider has ceased to be a digital platform service provider, the digital platform service provider shall make the adjustment in the return for the last taxable period during which he was a digital platform service provider.
- 5(3) A credit note or debit note shall contain the following particulars:
- (a) the words “credit note” or “debit note” in a prominent place;
 - (b) the serial number of the credit note or debit note;
 - (c) the date of issuance of the credit note or debit note;
 - (d) the name, address and tourism tax registration number of the digital platform service provider;
 - (e) the reason for the issuance of the credit note or debit note;
 - (f) the numbers of accommodation and nights for each accommodation provided;
 - (g) the total payment for accommodation provided excluding tourism tax;
 - (h) the rate and amount of tourism tax; and
 - (i) the number and date of the original invoice.
- 5(4) Any digital platform service provider who contravenes this regulation commits an offence.

PART IV RETURN, PAYMENT AND REFUND

Manner of furnishing return

- 6(1) Every digital platform service provider shall furnish a return for each taxable period as required under subsection 20I(1) of the Act in Form TTx-03A.
- 6(2) All particulars as required in Form TTx-03A shall contain a certification that such return is true and complete.
- 6(3) A return made under this Part shall be furnished to the Director General through electronic service and shall be deemed to be furnished when such return has been received by the Director General through the electronic service.
- 6(4) Any digital platform service provider who contravenes subregulation (1) or (2) commits an offence.

Payment of tourism tax or penalty

- 7(1) Payment of tourism tax or penalty payable under the Act shall be made to the Director General through electronic banking or in any manner as the Director General may determine.
- 7(2) The tourism tax or penalty payable shall be deemed to be paid when the payment is received by the Director General and is credited to the Director General.
- 7(3) Notwithstanding subregulation (2), no penalty shall be imposed if payment of tourism tax is proved to have been made by the digital platform service provider before the date specified under subsection 20I of the Act.
- 7(4) Any payment of tourism tax or penalty payable received and credited under subregulation (2) shall not take into account the foreign exchange rate at the time it is received by the Director General and credited to the Director General.
- 7(5) The total amount of tourism tax payable in the return shall be declared in Ringgit Malaysia.

Manner of claiming refund

- 8(1) A digital platform service provider who is eligible to claim for refund under section 21 or section 22 of the Act shall apply to the Director General in Form TTx-04A.
- 8(2) An application for a refund under section 21 of the Act shall be submitted to the Director General within one year from the date remission is granted and shall be supported by such evidence as required by the Director General.

Correction of errors

- 9 If a digital platform service provider makes an error in any return furnished under the Act, the digital platform service provider may correct such error in the manner as the Director General may determine.

PART V ELECTRONIC SERVICES

Interpretation

- 10 In this Part, “authentication code” means an identification or identifying code, password or any other authentication method or procedure which is assigned by the Director General to any person for the purpose of identifying and authenticating the access to and use of the electronic service by the digital platform service provider.

Use of electronic services

- 11(1) The Director General may, for the purposes to use the electronic service provided under section 62 of the Act and subject to any terms and conditions as the Director General may determine, assign to any person—
- (a) an authentication code; and
 - (b) an account with the electronic service.
- 11(2) Any person assigned by the Director General an authentication code under subregulation (1) shall be a registered user and the registered user—
- (a) shall acknowledge receipt of the authentication code;
 - (b) shall ensure that his authentication code is kept confidential; and
 - (c) shall not disclose his authentication code to any unauthorized person.
- 11(3) An electronic notice made and transmitted under the Act by a registered user shall be deemed to have satisfied the requirement for filing, lodgement or submission if such notice is transmitted to the Director General in such manner as determined under this Part.

Manner in using electronic services

- 12(1) The Director General or any officer of customs authorized by the Director General may serve any notice on a registered user by transmitting such notice through electronic service to the account of the registered user.
- 12(2) Where a document that is required to be stamped, signed or sealed under these Regulations is electronically filed, lodged or transmitted by way of electronic services, the requirement for attestation of the stamp, signature or seal does not apply.
- 12(3) A registered user may authorise any person as an authorized person to make and transmit any electronic notice on behalf of the registered user through the electronic service.
- 12(4) Where any electronic notice is made and transmitted on behalf of any registered user under subregulation (3), the notice shall be deemed to have been made and transmitted with the authority of the registered user and such registered user shall be deemed to be cognizant of all matters therein.
- 12(5) Unless if a registered user is able to adduce evidence to the contrary, an electronic notice shall, for the purposes of the Act, be presumed to be made by the registered user, if the electronic notice is transmitted to the Director General using the authentication code assigned to a registered user—
- (a) with or without the authority of the registered user; and
 - (b) before notification to the Director General for cancellation of the authentication code.

Error in using electronic services

- 13(1) Where an error is made in any electronic notice by the registered user under this regulation, the registered user shall rectify it by way of electronic service within such time as the Director General may determine and subject to any conditions as the Director General may impose.
- 13(2) Notwithstanding subregulation (1), the Director General may direct or allow a registered user to rectify any electronic notice made and transmitted by the registered user under this regulation in such manner and within such time as the Director General may require.
- 13(3) The Director General may, for the purpose of the electronic service, approve the use of any symbol, code, abbreviation or notation to represent any particulars or information required under the Act.
- 13(4) Where an electronic notice is made and transmitted by the registered user to the Director General under the Act which does not comply with any requirement of this Part, the Director General or any officer of customs authorized by the Director General, may serve a notice to the registered user indicating the non-compliance of the requirement, and such electronic notice sent by the registered user shall not be deemed to have been made and transmitted to the Director General by such registered user.

Termination of the provision of electronic services to the registered user

- 14(1) The Director General may, at any time by notice to the registered user, terminate the provision of the electronic service to the registered user if the registered user—
- (a) fails to comply with any terms and conditions imposed by the Director General;
 - (b) contravenes any regulation in this Part; or
 - (c) notifies the Director General for the cancellation of authentication code and electronic service account assigned to him.

PART VI MISCELLANEOUS

Hours for submission of return and payment

- 15(1) For the purposes of receiving returns and payments of tourism tax or penalty payable through electronic banking, the ordinary hours shall be from 7.30 a.m. to 11.30 p.m. Malaysian standard time (UTC/GMT + 8 hours) on any day of the week.
- 15(2) Where any returns and payments of tourism tax or penalty payable was received beyond the ordinary hours, hours of receiving such returns and payments of tourism tax or penalty payable shall be deemed to be received on the next following day.

Forms

- 16(1) The Forms in Schedule are prescribed for use under the Act and these Regulations.
- 16(2) Any person making declaration in any forms under subregulation (1) shall give true and complete information.

BAHAGIAN C : AKUAN
PART C : DECLARATION

Saya, mengaku bahawa maklumat dinyatakan dalam borang ini dan dokumen sokongan disertakan (jika ada) adalah benar dan lengkap dan bersetuju apa-apa notis diserahkan kepada saya melalui perkhidmatan elektronik.
I, hereby declare that the information stated in this form and any supporting documents attached (if any) are true and complete and agree any notice to be served to me through electronic service.

11) Nama Pemohon * <i>Name of Applicant *</i>	<input type="text"/>		
12) No. Kad Pengenalan * / No. Pasport * <i>Identity Card No. * / Passport No. *</i>	<input type="text"/>	13) Warganegara* <i>Nationality*</i>	<input type="text"/>
14) Alamat Emel * <i>Email Address*</i>	<input type="text"/>		
15) No. Telefon * <i>Telephone No. *</i>	i) Pejabat <i>Office</i>	<input type="text"/>	16) Tarikh* <i>Date*</i>
	ii) No. Mobile <i>Mobile No.</i>	<input type="text"/>	<input type="text"/>
			HH (DD) - BB (MM) - TTTT (YYYY)
17) Tandatangan* <i>Signature *</i>	<input type="text"/>		

UNTUK KEGUNAAN PEJABAT
FOR OFFICE USE ONLY

18) Tarikh Diterima* <i>Date Received *</i>	<input type="text"/>	19) No. Akuan Terima* <i>Acknowledgement Receipt No.*</i>	<input type="text"/>
	HH (DD) - BB (MM) - TTTT (YYYY)		

FORM TTX-03A



JABATAN KASTAM DIRAJA MALAYSIA
 ROYAL MALAYSIAN CUSTOMS DEPARTMENT
 PENYATA PEMBERI PERKHIDMATAN PLATFORM DIGITAL
 DIGITAL PLATFORM SERVICE PROVIDER RETURN

TTX-03A

No.Ruj TTX-03A :
 TTX-03A Ref.No.:

Nota Penting. Important Notes.

- 1) Sila rujuk TTX-03A Panduan Mengisi Borang Penyata. *Please refer to TTX-03A Return Form Guidelines.*
- 2) Ruangan yang bertanda (*) adalah wajib diisi. *Column with (*) is a mandatory field.*
- 3) Sekiranya mengikrar nilai sifar, sila isi angka "0". *If declaring a zero amount, please fill in "0".*

Pindaan
 Amendment

BAHAGIAN A: BUTIRAN PEMBERI PERKHIDMATAN PLATFORM DIGITAL
PART A: DETAILS OF DIGITAL PLATFORM SERVICE PROVIDER

1) No. TTx.*
 TTx. No.*

2) Nama Perniagaan dan alamat*
 Name and address of Business*

BAHAGIAN B: BUTIRAN PENYATA
PART B: DETAILS OF RETURN

3) Tempoh Bercukai*
 Taxable Period* Tarikh Mula
 Start Date Tarikh Akhir
 End Date
 HH(DD) – BB(MM) – TTTT(YYYY) HH(DD) – BB(MM) – TTTT(YYYY)

4) Tarikh Akhir Serahan Penyata dan Bayaran*
 Return Submission and Payment Due Date*

5) (a) Cukai Pelancongan*
 Tourism Tax*

(i) Kadar* Rate *	(ii) Jumlah Bilik/Malam Dalam Tempoh Bercukai* Total No. of Room per Night In Taxable Period*	(iii) Cukai Kena Dibayar* Tax Payable* [(i) X (ii)] (RM/MYR)

(b) Nilai Cukai Ke Atas Pelarasan
 Tax Value On Adjustments

(i) Nota Debit/Pelarasan Debit Lain
 Debit Note/Other Debit Adjustments (+) RM/MYR

(ii) Nota Kredit/Pelarasan Kredit Lain
 Credit Note/Other Credit Adjustments (-) RM/MYR

6) Jumlah Cukai Kena Dibayar*
 Total Tax Payable* RM/MYR
 Item 5(a)(iii) + Item 5(b)(i) - Item 5(b)(ii)*

BAHAGIAN C: MAKLUMAT TAMBAHAN
PART C: ADDITIONAL INFORMATION

7) Cukai Yang Dikecualikan
Tax Exempted

RM

BAHAGIAN D: AKUAN
PART D: DECLARATION

Saya dengan ini mengaku bahawa maklumat dinyatakan dalam borang ini adalah benar, dan lengkap dan bersetuju apa-apa notis diserahkan kepada saya melalui perkhidmatan elektronik.

I, hereby declare that the information stated in the form are true and complete and agree any notice to be served to me through electronic service.

8) Nama Orang Yang Ikrar*
*Name of Declarant**

9) Nombor Kad Pengenalan/Pasport*
*Identity Card Number/Passport No.**

10) Warganegara*
*Nationality**

11) Tarikh*
*Date**

HH(DD) – BB(MM) – TTTT (YYYY)

12) Tandatangan*
*Signature**

13) No Telefon*
*Telephone No.**

UNTUK KEGUNAAN PEJABAT
FOR OFFICE USE ONLY

14) Tarikh Diterima*
*Date Received **

15) No. Akuan Terima*
*Acknowledgement Receipt No.**

FORM TTX-04A



JABATAN KASTAM DIRAJA MALAYSIA
ROYAL MALAYSIAN CUSTOMS DEPARTMENT
PEMBAYARAN BALIK CUKAI PELANCONGAN
TOURISM TAX REFUND

TTX-04A

No.Ruj. TTX-04A :
TTX-04A Ref. No.:

Nota Penting Important Notes

- 1) Ruangan yang bertanda (*) adalah wajib diisi. *Column with (*) is a mandatory field.*
- 2) Sila tandakan (X) dalam petak yang berkenaan. *Please tick (X) accordingly.*
- 3) Satu permohonan adalah layak untuk satu jenis tuntutan pembayaran balik sahaja. *An application is eligible for one type of refund only.*
- 4) Sila hubungi Pusat Panggilan Kastam ditalian 1-300-88-8500 / 03-78067200 atau emel ccc@customs.gov.my untuk pertanyaan lanjut. *Please contact Customs Call Center at 1-300-88-8500 / 03-78067200 or email ccc@customs.gov.my for further enquiry.*

**BAHAGIAN A: BUTIRAN PEMBERI PERKHIDMATAN PLATFORM DIGITAL
PART A: DETAILS OF DIGITAL PLATFORM SERVICE PROVIDER**

- 1) No. TTx* TTx No.*
- 2) Nama Perniagaan* Name of Business*

**BAHAGIAN B : BUTIRAN PEMBAYARAN BALIK
PART B: DETAILS OF REFUND**

3) Jenis Pembayaran Balik* Refund Type*

- Peremitan
Remission
 Terlebih bayar
Overpaid
 Tersilap bayar
Erroneously paid
 Lain-lain
Others

Sila Nyatakan :
Please specify

4) Maklumat Tuntutan* Claim Details*

No. Rujukan TTx-03A TTx-03A Reference No.	Sebab tuntutan Reason of Claim	Pengiraan tuntutan Calculation of Claim

5) Tempoh bercukai
Taxable Period* Tarikh Mula
Start Date Tarikh Akhir
End Date

 HH (DD) - BB (MM) - TTTT (YYYY) HH (DD) - BB (MM) - TTTT (YYYY)

6) Jumlah Cukai Telah Dibayar (RM)*
Total Tax Paid (MYR)*

7) Jumlah Amaan Cukai Yang Dituntut (RM)*
Total Tax Amount Claimable (MYR)*

8) Nombor Resit Pembayaran*
Payment Receipt No.*

