

# TOURISM TAX (EXEMPTION) ORDER 2017

PU (A) 240

21 August 2017

IN exercise of the powers conferred by section 9 of the Tourism Tax Act 2017 [Act 791], the Minister makes the following order:

## CITATION AND COMMENCEMENT

**1(1)** This order may be cited as the Tourism Tax (Exemption) Order 2017.

**1(2)** This Order comes into operation on 23 August 2017.

## EXEMPTION FROM PAYMENT OF TOURISM TAX

**2** The following tourists are exempted from the payment of the whole of tourism tax:

- (a) a tourist who is a Malaysian national; and
- (b) a tourist who is a permanent resident of Malaysia.

## EXEMPTION FROM COLLECTING TOURISM TAX AND REGISTRATION

**3** The following operators are exempted from collecting the whole of tourism tax and the requirement to register under Part IV of the Act:

- (a) an operator operating a homestay under the Pengalaman Homestay Malaysia Programme as determined by the minister charged with the responsibility for tourism, and is registered with the ministry charged with the responsibility for tourism;
- (b) an operator operating a *kampungstay* under the Visit My Kampung Programme: Kampungstay as determined by the minister charged with the responsibility for tourism, and is registered with the ministry charged with the responsibility for tourism;
- (c) the Federal Government, State Government, statutory body, local authority or private higher educational institutions registered under the Private Higher Educational Institutions Act 1996 [Act 555] operating accommodation premises as a facility to any person for educational, training or welfare purposes;
- (d) an employee operating accommodation premises as a facility to his employees;
- (e) a religious or welfare body as approved by the Minister, operating accommodation premises for the purpose of religious or welfare activities and not for commercial purpose and registered with the Registrar of Societies Malaysia or under any written law governing such body; and
- (f) an operator operating accommodation premises having four accommodation rooms or less.