

Information about Tourism Tax

What is Tourism Tax (TTx)

- A tax charged at a specific rate on a tourist staying at any accommodation premises provided by an operator of the said accommodation premises.

TTx implementation date

- The implementation date for the imposition of tourism tax is on **1st SEPTEMBER 2017**.
- However, registration of operators will commence on **1st AUGUST 2017**.

TTx Rate

- The tourism tax rate is **RM10 per room per night**.

TTx calculation

- Tourism tax is calculated on room nights based on the rating of the accommodation premises.
- Examples:
Occupancy of 1 room night and the room charge is RM260 per room/night in a 3 star hotel.
TTx rate per room per night is RM10.

Room charge/room/night	RM260 X 1 room/night	RM260.00
Service charge (10%)	RM260 X 10%	RM26.00
GST (6%)	RM286 X 6%	RM17.16
TTx	RM10 X 1 room/night	RM10.00
TOTAL		RM313.16

Who is exempted from registration of TTx

- Any person who provides the following accommodation premises is exempted from the registration and shall not impose tourism tax to tourists staying at such premises:
 - Accommodation premises registered under the Homestay Program with Ministry of Tourism and Culture (MOTAC);
 - Accommodation premises registered under the “Kampungstay Program” with MOTAC;
 - Accommodation premises established and maintained by religious or welfare body for the purpose of religious or welfare activities not for commercial use registered under the written law and approved by the Minister responsible for religious and welfare matters;
 - Accommodation premises having 4 or less than 4 rooms
 - Accommodation premises operated by the Federal Government, State Government, statutory body, local authority or private higher educational institutions for educational, training or welfare purposes to any persons;

- Accommodation premises operated by the Federal Government, State Government, statutory body or any operator for accommodation purpose as facility to their employees only.

Who needs to pay TTx

- The **Tourist** needs to pay tourism tax.
- **Tourist** means any person, whether he is a Malaysian national or otherwise, visiting any place in Malaysia for any of the following purposes, namely
 - Pleasure, recreation or holiday;
 - Culture;
 - Religion;
 - Visiting friends or relatives;
 - Sports;
 - Business;
 - Meetings, conferences, seminars or conventions;
 - Studies or research;
 - Any other purpose which is not related to an occupation that is remunerated from the place visited.

Who is exempted for paying TTx

- Malaysian nationals; or
- Permanent residents holding MyPR card

For further information, please contact

Royal Malaysia Custom Department (RMCD)

Address: Level 4 Block A Menara Tulus No. 22, Persiaran Perdana, Presint 3
62100 Putrajaya Federal Territory MALAYSIA

Website: <https://www.myttx.customs.gov.my>

email: enquiry.tourismtax@customs.gov.my

Tel. No: 1-300-888-500

Important Note:

The Ministry of Tourism and Culture (MOTAC) Malaysia will consider exemptions for earlier signed contracted tour packages up until 31 March 2018. The application for such exemption must be made by the respective ground handler in Malaysia through the Licensing Division, MOTAC for the submission of Ministry of Finance approval.

