

A BILL

i n t i t u l e d

An Act to amend the Tourism Tax Act 2017.

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ENACTED by the Parliament of Malaysia as follows:

Short title and commencement

1. (1) This Act may be cited as the Tourism Tax (Amendment) Act 2022.

(2) This Act comes into operation on a date to be appointed by the Minister by notification in the *Gazette*.

Amendment of section 66

2. The Tourism Tax Act 2017 [*Act 791*], which is referred to as the “principal Act” in this Act, is amended in section 66 by deleting subsection (3).

New sections 69A and 69B

3. The principal Act is amended by inserting after section 69 the following sections:

“Power to extend period

69A. Where, by this Act, a period is specified within which an act or thing is to be done by a person, and the Minister is satisfied that the act or thing could not be completed in that period due to the occurrence of public emergency or public health crisis, the Minister may, upon such terms and conditions as the Minister thinks fit, extend the period for the completion of the act or thing before the expiration of the period.

Power to modify terms and conditions

69B. (1) Where terms and conditions are imposed pursuant to this Act, the Minister may, on the advice of the Director General, from time to time modify the terms and conditions for the purpose of carrying out the objects of this Act.

(2) Before modifying the terms and conditions, notice must be given to the person bound by the terms and conditions stating—

(a) the terms and conditions as modified; and

(b) the date the terms and conditions as modified take effect.

(3) The modified terms and conditions shall not take effect in less than fourteen days from the date the notice is issued under subsection (2).

(4) For the purposes of this section, “modify” means add to, delete or vary.”.

Amendment of section 70

4. Section 70 of the principal Act is amended by inserting after paragraph (2)(c) the following paragraph:

“(ca) to prescribe the particulars in an invoice or a receipt to be used under and for purposes connected with this Act;”.

EXPLANATORY STATEMENT

This Bill seeks to amend the Tourism Tax Act 2017 (“Act 791”).

2. *Clause 1* contains the short title and the power of the Minister to appoint the commencement date of the proposed Act.
3. *Clause 2* seeks to delete subsection 66(3) of Act 791.
4. *Clause 3* seeks to introduce new sections 69A and 69B into Act 791.

The proposed section 69A seeks to empower the Minister to extend the period to perform an act or a thing which is required to be completed within a certain period under Act 791 if he is satisfied that the act or thing could not be completed within the period due to the occurrence of any public emergency or public health crisis.

The proposed section 69B seeks to empower the Minister to add to, delete or vary any terms and conditions imposed pursuant to Act 791 for the purpose of carrying out the objects of Act 791, provided that reasonable notice is given to the person bound by the terms and conditions.

5. *Clause 4* seeks to empower the Minister to prescribe particulars in an invoice or a receipt for the purposes of this Act.

FINANCIAL IMPLICATIONS

This Bill will not involve the Government in any extra financial expenditure.

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