



**SERVICE TAX POLICY NO 9/2020 (Amendment No. 1)**

1. As announced by the Prime Minister under the Short-Term Economic Recovery Plan (PENJANA) on 5 June 2020, the service tax exemption for hotels will be extended until 30 June 2021.
2. Accordingly, the Service Tax Policy No. 9/2020 is amended as follows:
  - (a) In paragraph 2, by substituting for the following paragraph:  
**2. Service tax exemption is for the period from 1 March 2020 to 30 June 2021.**
  - (b) In paragraph 5.5, by substituting for the following paragraph:  
**5.5. Tourism Tax (TTx) is exempted from 1 July 2020 to 30 June 2021.**
  - (c) In paragraph 6.2, by substituting for the following paragraph:  
**6.2. For exempt services occurring on 30 June 2021 and ending 1 July 2021, such service is exempted from service tax.**

**INTERNAL TAX DIVISION  
ROYAL MALAYSIAN CUSTOMS DEPARTMENT HEADQUARTERS, PUTRAJAYA**