

Tourist refund scheme

61. (1) There shall be a scheme to be known as “Tourist Refund Scheme” which allows any tourist who qualifies to claim a refund on the tax paid on certain goods purchased in Malaysia from an approved outlet.

(2) The Minister may appoint any person to be an approved refund agent subject to the prescribed conditions as he deems fit to impose.

(3) The operation of the Tourist Refund Scheme shall be as prescribed by the Minister.