

Conditions for tax refund

80. A tourist shall be entitled to the refund of the tax under the TRS if he satisfies the following conditions:

- (a) he is neither a citizen nor a permanent resident of Malaysia **not less than eighteen years of age** and is holding a valid international passport;
(Insert w.e.f. 30/3/2015 [P.U. (A) 56/2015])
- (b) he is a foreign diplomat leaving the country after completion of service in Malaysia and is in possession of a document from the relevant diplomatic or consular mission stating that he is departing from Malaysia;
- (c) he is not a member of the cabin crew of the aircraft on which he is departing out of Malaysia;
- (d) he departs from Malaysia by means of air transportation;
- (e) he purchased the goods within three months before the date of departure;
- (f) he has not, in the three months immediately preceding the date of purchase of the goods, been at any time employed in Malaysia;
- (g) he spends three hundred ringgit or more at the same approved outlet; and
- (h) the goods shall be brought out of Malaysia to another country as accompanied luggage or unaccompanied luggage.