

Manner of claiming tax refund

81. A tourist claiming for refund of tax under section 61 of the Act shall satisfy the following requirements:

- (a)* the claim is made in a refund application form as the Director General may determine;
- (b)* the goods are presented to the officer of customs for verification at the Malaysian airports as in the Second Schedule together with the refund application form, tax invoice, passport and air ticket or boarding pass before departing Malaysia;
- (c)* after the application form has been endorsed by the officer of customs, the tourist shall not part with the possession of the goods or give it to another person except to the counter staff for checking in;
- (d)* the goods shall not be brought out of the premises of the Malaysian airports as in the Second Schedule after the refund application form has been endorsed by the officer of customs unless otherwise approved by the senior officer of customs as defined under the Customs Act 1967;
- (e)* the application that has been endorsed by the officer of customs shall be submitted to the approved refund agent either personally at the departure hall of the Malaysian airports as in the Second Schedule or by post within two months from the date of endorsement; and
- (f)* the refund may be made—
 - (i)* by cash if the amount of refund does not exceed three hundred ringgit;
 - (ii)* by cheque; or
 - (iii)* through bank or credit card account.