

**LIST OF PROPOSED TAXABLE SERVICES**

NO	1975 - MARCH 2015		1 <sup>st</sup> SEPT 2018		
	ESTABLISHMENT	THRESHOLD	SERVICE PROVIDER	TAXABLE SERVICES	THRESHOLD
1.	Hotel	>25 rooms	Accommodation: hotel, inns, lodging house, service apartment, homestay and any other similar establishment.	All services including sale of food, drinks and tobacco products.	RM 500,000
2.	Restaurant in hotel	>25 rooms	1. Operator of restaurant, bar, snackbar, canteen, coffee house or any place which provides food and drinks <ul style="list-style-type: none"> <li>• eat-in or take-away</li> <li>• exclude canteen in an educational institution or operated by a religious institution or body.</li> </ul> 2. Caterer. 3. Food court operator.	All services including prepared or served food or drinks; and sale of tobacco products, alcoholic and non-alcoholic beverages.	RM 1,500,000
3.	Restaurant in hotel	<25 rooms and threshold exceed RM300,000			
4.	Restaurant outside hotel	RM3,000,000			
5.	Night club	No threshold	1. Night club, dance hall, cabaret 2. First, second or third class public house or first or second class beer house 3. Health or wellness centre 4. Massage parlour or similar places	All services including sale of food, drinks and tobacco products.	RM 500,000
6.	Private club	RM300,000	Private club	All services including sale of food, drinks and tobacco products.	RM 500,000
7.	Golf club and driving range	No threshold	Golf club and driving range	All services including sale of food, drinks and tobacco products.	RM 500,000
8.	Private hospital (on ward and food charges only)	RM300,000	<b>Not taxable service</b>		

NO	1975 - MARCH 2015		1 <sup>st</sup> SEPT 2018		
	ESTABLISHMENT	THRESHOLD	SERVICE PROVIDER	TAXABLE SERVICES	THRESHOLD
9.	Insurance (B2B only)	No threshold	Insurer or takaful operator	1. General insurance or takaful B2B and general insurance or takaful B2C excluding medical insurance or takaful 2. Excludes <ol style="list-style-type: none"> <li>Insuring or takaful coverage of risks relating to the transport of passengers or goods outside Malaysia</li> <li>Insuring or takaful coverage of risks incurred on granting credit relating to the export of goods, services or investments outside Malaysia</li> <li>Insurance contract or takaful certificate to cover risks outside Malaysia</li> </ol>	RM 500,000
10.	Telecommunication and Paid-TV		Telecommunication and paid television service provider	1. Telecommunication and related services excluding provisions of services to another telco provider. 2. Paid television broadcasting services	RM500,000
11.	Customs agent		Customs agent	Services of clearing goods from customs control	No threshold
12.	Advocates and solicitors		Advocates, solicitors and syarie lawyers	Legal services and other charges in connection to such services.	RM500,000
13.	Public accountant		Public accountant	Accounting, auditing, book keeping, consultancy or other professional services and other charges in connection to such services.	RM500,000
14.	Surveyors including registered valuers, appraisers or estate agents		Surveyors including registered valuers, appraisers or estate agents	Surveying services including valuation, appraisal, estate agency or professional consultancy services and other charges in connection to such services.	RM500,000
15.	Professional engineer		Professional engineer	Engineering consultancy or other professional services and other charges in connection to such services.	RM500,000

NO	1975 - MARCH 2015		1 <sup>st</sup> SEPT 2018		
	ESTABLISHMENT	THRESHOLD	SERVICE PROVIDER	TAXABLE SERVICES	THRESHOLD
16.	Architect	RM150,000	Architect	Architectural services including professional consultancy services and other charges in connection to such services.	RM500,000
17.	Management services		Management services excluding such services provided by: 1. the developer, joint management body or management corporation to the owners of a building held under a strata title; or 2. asset and fund managers	Management services and other charges in connection to the provision of management services including project management or project coordination	RM500,000
18.	Consultancy		Consultancy services excluding research and development companies	Professional consultancy services and other charges in connection to such services excluding: 1. Consultancy services relating to medical and surgical treatment provided by private clinics or specialist clinics; or 2. consultancy services in connection with goods or land outside Malaysia or where the subject matter relates to a country outside Malaysia	RM500,000
19.	Employment agency		Employment agency	Employment services excluding– 1. secondment of employees or supplying employees to work for another person for a period of time; or 2. employment outside Malaysia	RM500,000
20.	Private agency		Private agency	Provision of guards or the protection or security of person, property or business excluding such services to guard or protect the above which is situated outside Malaysia	RM500,000
21.	Parking operator	Parking operator	Provision of parking spaces for motor vehicles where parking charges are imposed	RM500,000	

NO	1975 - MARCH 2015		1 <sup>st</sup> SEPT 2018		
	ESTABLISHMENT	THRESHOLD	SERVICE PROVIDER	TAXABLE SERVICES	THRESHOLD
22.	Motor vehicles service or repair		Operator of motor vehicle service or repair centre or provider of motor vehicle service or repair	Provision of general servicing, engine repairs and tuning, changing, adjusting and fixing of parts, wheel balancing, wheel alignment or body repairs including knocking, welding or repainting of motor vehicles.	RM500,000
23.	Courier service operator	RM150,000	Courier service operator	Courier delivery services for documents or parcels not exceeding 30 kilograms each excluding such services for documents or parcels: <ul style="list-style-type: none"> <li>(i) from a place outside Malaysia to a place outside Malaysia;</li> <li>(ii) from a place within Malaysia to a place outside Malaysia; or</li> <li>(iii) from a place outside Malaysia to a place within Malaysia and includes the provision of courier delivery services within Malaysia that forms parts of the service referred to in subparagraphs (ii) and (iii) where the service is provided by the same person</li> </ul>	RM500,000
24.	Hire and drive car	RM300,000	Hire-and-drive passenger motor vehicle and hire-passenger motor vehicle licensed by Land Public Transport Commission, Commercial Vehicles Licensing Board Act 1987 and Tourism Vehicles Licensing Act 1999	Provision of hire-and-drive or hire-passenger motor vehicle services including hire of passenger motor vehicle with or without chauffeur	RM500,000
25.	Veterinary		<b>Not taxable service</b>		
26.	Advertising		Advertising	Provisions of all advertising services excluding provision of such services for promotion outside Malaysia	RM500,000

NO	1975 - MARCH 2015		1 <sup>st</sup> SEPT 2018		
	ESTABLISHMENT	THRESHOLD	SERVICE PROVIDER	TAXABLE SERVICES	THRESHOLD
27.	Credit card or charge card services	No threshold	Credit card or charge card services provider regulated by Bank Negara Malaysia	Provision of credit card or charge card services through the issuance of a principal credit card, principal charge card, supplementary credit card or supplementary charge card, whether or not annual subscription or fee is imposed excluding fuel card and charge card in a closed community e.g. education institution or a sports club by its students or members	No threshold
28.			Betting and gaming provider involving bettings, sweepstakes, lotteries, gaming machines or games of chance	<ol style="list-style-type: none"> <li>1. Betting and gaming services involving bettings, sweepstakes, lotteries, gaming machines or games of chance.</li> <li>2. Conducting tournaments involving bettings, sweepstakes, lotteries, gaming machines or games of chance.</li> <li>3. Conducting or allowing the conduct of a card game or any other game by the casino operator</li> </ol>	RM 500,000
29.			Transmission and distribution of electricity provider	Provision of electricity to any domestic consumer excluding for the first 600 kWh for a minimum period of twenty-eight days per billing cycle consumed by that consumer	RM 500,000
30.			Airline operator licensed under section 35 of Malaysian Aviation Commission Act 2015 [Act 771] or air service permit under section 36 of Malaysian Aviation Commission Act 2015	Domestic passenger air transport service and all services in connection with such services excluding the air transport route as specified under the Rural Air Services Agreement	RM 500,000
31.			Information technology (IT) services provider	<p>All types of IT services excluding:</p> <ol style="list-style-type: none"> <li>1. sale of goods in connection with the provision of IT services;</li> <li>2. IT services in connection with goods or land outside Malaysia or where the subject matter relates to a country outside Malaysia.</li> </ol>	RM 500,000

The services provided by the service provider from number 12-17 exclude the said services if provided in connection with:

- a) goods or land outside Malaysia or where the subject matter relates to a country outside Malaysia; or
- b) any statutory fees paid to the government or statutory body