

Service Type Code	Description	Person	Taxable Service	Threshold
GROUP A: ACCOMMODATION				
9901010650	Accommodation	Any person operating accommodation including hotel, inns, lodging house, service apartment, homestay and any other similar establishment.	Provision of all services and provision or sale of food, drinks and tobacco products.	RM 500,000
GROUP B: FOOD AND BEVERAGE				
9902012651	Food and Beverage	1. Any person operating restaurant, bar, snack-bar, canteen, coffee house or any place which provides food and drinks, whether wholly or partly eat-in or take-away excluding— (a) a canteen located in an educational institution. (b) a canteen operated by a religious institution or body. 2. Any person providing catering services. 3. Any person operating food court.	Provision by the person in column (1) of— (a) all services including preparing or serving food or drinks; and (b) sale of tobacco products, alcoholic and non-alcoholic beverages.	RM 1,500,000
GROUP C: NIGHT-CLUBS, DANCE HALLS, HEALTH CENTRES, MASSAGE PARLOURS, PUBLIC HOUSES AND BEER HOUSES				
9903010652	Night Clubs	1. Any person operating any— i. night-club, ii. dance hall, iii. cabaret, or iv. place licensed under paragraph (a) or (b) of subsection (1) of section 35 of the Excise Act 1976 and which is stated in the licence in paragraph (1) of regulation 9 of the Excise (Sales of Intoxicating Liquors) Regulations 1977 as First, Second or Third Class Public House or First or Second Class Beer House.	Provision of all services and provision or sale of food, drinks and tobacco products.	RM 500,000
9903020653	Dance Halls			
9903050656	Public Houses			
9903060657	Beer Houses			
9903030654	Health Centres	2. Any person operating any health or wellness centre, massage parlour or similar places which is approved by the appropriate local authorities or which is lawfully registered, and where applicable, which is approved by the appropriate local authorities and lawfully registered excluding any facilities providing similar activities registered under Private Healthcare Facilities and Services Act 1998, government healthcare facilities, teaching hospital established under the Universities and University Colleges Act 1971 or the University Technologies MARA Act 1976.		
9903040655	Massage Parlours			
GROUP D: PRIVATE CLUB				
9904011658	Private Club	Any person operating private club.	Provision of all services and provision or sale of food, drinks and tobacco products.	RM 500,000
GROUP E: GOLF CLUB AND GOLF DRIVING RANGE				
9905011659	Golf Club and Golf Driving Range	Any person operating any golf course or golf driving range.	Provision of all services and provision or sale of food, drinks and tobacco products.	RM 500,000
GROUP F: BETTING AND GAMING				
9906011660	Betting and Gaming	Any person licensed under any written law involving betting, sweepstakes, lotteries, gaming machines or games of chance.	a. Betting and gaming services involving betting, sweepstakes, lotteries, gaming machines or games of chance. b. Conducting tournaments involving betting, sweepstakes, lotteries, gaming machines or games of chance. c. Conducting or allowing the conduct of a card game or any other game by the casino operator.	RM 500,000

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GROUP G: PROFESSIONALS				
9907010670	Advocate and Solicitors, Syarie Lawyer	1.Any person who is an advocate and solicitor registered under the written laws for the time being in force. 2.Any person who is a syarie lawyer registered under the relevant State Enactment laws.	Legal services and other charges in connection to such services	RM 500,000
9907020669	Public Accountant	3.Any person who is a public accountant registered under the written laws for the time being in force.	Accounting, auditing, book keeping, consultancy or other professional services and other charges in connection to such services	RM 500,000
9907030673	Licensed / Registered Surveyor, Appraisers, Estate Agents	4.Any person who is, a licensed or registered surveyors including registered valuers, appraisers or estate agents licensed or registered under the written laws for the time being in force.	Surveying services including valuation, appraisal, estate agency or professional consultancy services and other charges in connection to such services	RM 500,000
9907040671	Professional Engineer	5.Any person who is a professional engineer registered under the written laws for the time being in force.	Engineering consultancy or other professional services and other charges in connection to such services	RM 500,000
9907050672	Architect	6.Any person who is an architect registered under the written laws for the time being in force.	Architectural services including professional consultancy services and other charges in connection to such services	RM 500,000
9907061674	Consultant	7.Any person who provides consultancy services excluding approved companies with status or definitions as research and development companies and contract research and development companies under section 2 of the Promotion of Investments Act 1986 [Act 327] and approved research institute under section 34B of the Income Tax Act 1967 [Act 53].	Provision of consultancy services including professional consultancy services and other charges in connection to the provision of consultancy services other than specifically mentioned in this Schedule excluding: (i)provision of consultancy services relating to medical and surgical treatment provided by private clinics or specialist clinics; or (ii)provision of consultancy services supplied in connection with – (a)goods or land situated outside Malaysia; or (b)other than matters relating to outside Malaysia.	RM 500,000
9907071675	Management	8.Any person who provides management services excluding the management services provided by; (i) the developer, joint management body or management corporation to the owners of a building held under a strata title; or (ii) asset and fund managers	Management services and other charges in connection to the provision of management services including project management or project coordination	RM 500,000
9907081668	Employment	9.Any person who provides employment services.	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	RM 500,000
9907091667	Private Agency (Guards / Protection)	10.Any person who is a private agency licensed under the Private Agencies Act 1971 [Act 333].	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	RM 500,000
9907101676	IT Providers	Information technology (IT) services provider	All types of IT services excluding: a. Sale of goods in connection with the provision of IT services; b. IT services in connection with goods or land outside Malaysia or where the subject matter relates to a country outside Malaysia.	RM 500,000

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GROUP H: CREDIT CARD AND CHARGE CARD				
9908010678	Credit Card and Charge Card	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
GROUP I: OTHER SERVICE PROVIDERS				
9909091680	Electricity	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
9909010661	Insurance and Takaful	Insurer or takaful operator	General insurance or takaful B2B and general insurance or takaful B2C excluding medical, Excludes: a. Insuring or takaful coverage of risks relating to the transport of passengers or goods outside Malaysia b. Insuring or takaful coverage of risks incurred on granting credit relating to the export of goods, services or investments outside Malaysia c. Insurance contract or takaful certificate to cover risks outside Malaysia	RM 500,000
9909020662	Telecommunication	Telecommunication and paid television service provider	1. Telecommunication and related services excluding provisions of services to another Telco provider 2. Paid television broadcasting services	RM 500,000
9909081679	Paid TV Broad Casting			
9909030663	Forwarding Agents	Any person who is given permission to act as an agent under section 90 of the Customs Act 1967.	Provision of services for clearing of goods from customs control.	No Threshold
9909041664	Parking Space Operator	Any person who operates or provides parking spaces.	Provision of parking spaces for motor vehicles where parking charges are imposed	RM 500,000
9909051666	Automotive Repair Centre	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.	RM 500,000
9909061665	Courier	Any person who provides courier services licensed under Section 10 of Postal Services Act 2012.	Courier delivery services for documents or parcels not exceeding 30 kilograms each excluding such services for documents or parcels: 1. from a place outside Malaysia to a place outside Malaysia; 2. from a place within Malaysia to a place outside Malaysia; or 3. 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	RM 500,000

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GROUP I: OTHER SERVICE PROVIDERS (Cont...)				
9909071676	Hire And Drive	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	RM 500,000
9909081677	Advertising	Advertising	Provisions of all advertising services excluding provision of such services for promotion outside Malaysia	RM 500,000
9909101681	Air Transport	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