

TARIFF CODE FOR SERVICE TAXABLE (2019)

Service Type Code	Group	Taxable Service	Examples	Value of Taxable Service (Threshold) RM
9901.01.0650	A	Accommodation	Hotel includes: - lodging house - service apartment - homestay - Inn - Rest house - Boarding house	500,000.00
9902.01.2651	B	Foods and Beverages	Service of food and beverage preparation includes: - restaurant - cafe - catering - take-away - food truck - retail outlet - hawkers	1,500,00.00
9903.01.0652	C	Night clubs	Provision of all services and provision or sale of food, drinks, tobacco products, massage, premises for meeting, parking spaces, etc.	500,000.00
9903.02.0653		Dance Halls		
9903.03.0654		Health Centres		
9903.04.0655		Massage Parlours		
9903.05.0656		Public Houses		
9903.06.0657		Beer House		
9904.01.1658	D	Private Clubs	Provision of all services and provision or sale of food, drinks, tobacco products.	500,000.00
9905.01.1659	E	Golf Club and Golf Driving Range	Provision of all services and provision or sale of food, drinks, tobacco products.	500,000.00
9906.01.1660	F	Betting and Gaming	Gaming includes: - Casino - Game of chance - Sweepstakes - Gaming machines - Lottery - Betting	500,000.00
9907.01.0670	G Professional	Advocate and solicitors, Syarie Lawyer	Legal services and other charges in connection to such services	500,000.00
9907.02.0669		Public Accountant	Accounting, auditing, book keeping, consultancy or other professional services and other charges in connection to such services	
9907.03.0673		Licensed / registered surveyor, appraisers, estate agents	Surveying services including valuation, appraisal, estate agency or professional consultancy services and other charges in connection to such services	
9907.04.0671		Professional Engineer	Engineering consultancy or other professional services and other charges in connection to such services	
9907.05.0672		Architect	Architectural services including professional consultancy services and other charges in connection to such services	
9907.06.1674		Consultant	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.	
9907.07.1675		Management	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	

9907.08.1668		Employment	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	
9907.09.1667		Private Agency (Guards)	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	
9907.10.1676		IT Providers	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.	
9908.01.0678	H	Credit Card/Charge Card	Credit card or charge card services provider regulated by Bank Negara Malaysia. Service tax charged at RM25 per cards provided.	No Threshold
9909.01.0661	I Other Service Providers	Insurance and Takaful	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	500,000.00
9909.02.0662		Telecommunication	Telecommunication service provider	
9909.08.1679		Paid TV Broad Casting	Paid television service provider	
9909.03.0663		Customs/ Forwarding Agents	Provision of services for clearing of goods from customs control.	No Threshold
9909.04.1664		Parking Spaces Operator	Provision of parking spaces for motor vehicles where parking charges are imposed	500,000.00
9909.05.1666		Automotive Repair Centre	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.	
9909.06.1665		Courier	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	
9909.07.1676		Hire and Drive	Provision of hire-and-drive or hire-passenger motor vehicle services including hire of passenger motor vehicle with or without chauffeur	
9909.08.1677		Advertising	Provisions of all advertising services excluding provision of such services for promotion outside Malaysia	
9909.09.1680		Electricity	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.	
9909.10.1681		Air Transport	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	
9909.12.1683		Brokerage and Underwriting (2019)	Provision of service relating to financial services for the use or provision of brokering and underwriting on any fees or commissions charged.	
9909.13.1684		Amusement Park Operator (2019)	Provision of all service including: - entrance fee - Sale of food and beverage	
9909.14.1686		Cleaning Services (2019)	Provision of any cleaning services in relation to goods, land or commercial or industrial building.	