

CUKAI BARANG DAN PERKHIDMATAN (PEMBEKALAN BERKADAR SIFAR)

Barang Makanan

KOD TARIF		DESKRIPSI
01.02		Live bovine animals.
0102.21	000	- Cattle:
0102.29		- - Pure-bred breeding animals:
		- - Other:
		- - - For slaughter
	110	Oxen (lembu)
	190	Other
		- - - Other:
	910	Oxen (lembu)
	990	Other
0102.31	000	- Buffalo:
0102.39		- - Pure-bred breeding animals
		- - Other
	100	- - - For slaughter
	900	- - - Other
0102.90		- Other (including Selembu/Seladang):
	100	- - Pure-bred breeding animals
		- - Other
	910	- - - For slaughter
	990	- - - Other
01.03		Live swine.
0103.10	000	- Pure-bred breeding animals
		- Others:
0103.91	000	- - Weighing less than 50kg
0103.92	000	- - Weighing 50kg or more
01.04		Live sheep and goats.
0104.10	000	- Sheep
0104.20	000	- Goats

KOD TARIF		DESKRIPSI
01.05		Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkey and guinea fowls.
0105.11	100	- Weighing not more than 185g
	900	-- Fowls of the species <i>Gallus domesticus</i> Breeding fowls(day old chicks only) other
0105.13	100	-- Ducks
	900	Breeding ducklings (day old ducklings only) Other
0105.94	190	- Other :
	900	-- Fowls of the species <i>Gallus domesticus</i> : --- weighing not more than 2,000 g ---- Other
0105.99	100	--- Other -- Other: ducks
02.01		Meat of bovine animals, fresh or chilled
0201.10	000	- Carcasses and half-carcasses
0201.20	000	- Other cuts with bone in
0201.30	000	- Boneless
02.02		Meat of bovine animals, frozen
0202.10	000	- Carcasses and half-carcasses
0202.20	000	- Other cuts with bone in
0202.30	000	- Boneless
02.03		Meat of swine, fresh, chilled or frozen
0203.11	000	- Fresh or chilled:
0203.12	000	-- Carcasses and half carcasses
0203.19	000	-- Hams, shoulders and cuts thereof, with bone in -- Other
0203.21	000	- Frozen:
0203.22	000	-- Carcasses and half carcasses
0203.29	000	-- Hams, shoulders and cuts thereof, with bone in -- Other
02.04		Meat of sheep or goats, fresh, chilled or frozen
0204.10	000	- Carcasses and half-carcasses of lamb, fresh or chilled
0204.21	000	- Other meat of sheep, fresh or chilled
0204.22	000	-- Carcasses and half carcasses
0204.23	000	-- Other cuts with bone in
0204.30	000	-- Boneless - Carcasses and half carcasses of lamb, frozen

KOD TARIF		DESKRIPSI
0204.41	000	- Other meat of sheep, frozen
0204.42	000	-- Carcasses and half carcasses
0204.43	000	-- Other cuts with bone in
0204.50	000	-- Boneless
		- Meat of goats
02.06		Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnes, fresh, chilled or frozen
0206.10	000	- Of bovine animals, fresh or chilled
		- Of bovine animals, frozen
0206.21	000	-- Tongues
0206.22	000	-- Livers
0206.29	000	-- Other
0206.30	000	- Of swine, fresh or chilled
		- Of swine, frozen:
0206.41	000	-- Livers
0206.49	000	-- Other
0206.80	000	- Other (sheep and goats only), fresh or chilled
		- Other (sheep and goats only), frozen
02.07		Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen
		- Of fowls of the species <i>Gallus domesticus</i>
0207.11	000	-- Not cut in pieces, fresh or chilled
0207.12	000	-- Not cut in pieces, frozen
0207.13	000	-- Cut and offal, fresh or chilled
0207.14	000	-- Cut and offal, frozen
		- Of ducks
0207.41	000	-- Not cut in pieces, fresh or chilled
0207.42	000	-- Not cut in pieces, frozen
0207.43	000	-- Fatty livers, fresh or chilled
0207.44	000	-- Other, fresh or chilled
0207.45	000	-- Other, frozen
03.01		Live fish
		- Other live fish (not including fish for bait):
0301.91	000	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)
0301.92	000	-- Eels (<i>Anguilla</i> spp.)
0301.93	000	-- Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>hypophthalmichtys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>)
0301.94	000	-- Atlantic and Pacific Bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)

KOD TARIF		DESKRIPSI
0301.95	000	-- Southern Bluefin tunas (<i>thunnus maccoyii</i>)
0301.99	000	-- Other:
03.02		Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04
		- Salmonidae, excluding livers and roes:
0302.11	000	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)
0302.13	000	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> , and <i>Oncorhynchus rhodurus</i>), Atlantis salmon (<i>Salmon salar</i>) and Danube salmon (<i>Hucho hucho</i>)
0302.14	000	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)
0302.19	000	-- Other
		- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Solwidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:
0302.21	000	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)
0302.22	000	-- Plaice (<i>Pleuronectes platessa</i>)
0302.23	000	-- Sole (<i>Solea spp.</i>)
0302.24	000	-- Turbots (<i>Psetta maxima</i>)
0302.29	000	-- Other
		- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:
0302.31	000	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)
0302.32	000	-- Yellowfin tunas (<i>Thunnus albacares</i>)
0302.33	000	-- Skipjack or stripe-bellied bonito
0302.34	000	-- Bigeye tunas (<i>Thunnus obesus</i>)
0302.35	000	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)
0302.36	000	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)
0302.39	000	-- Other
0302.40	000	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) anchovies (<i>Engraulis spp.</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), jack and horse mackerel (<i>Trachurus spp.</i>) cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias gladius</i>), excluding livers and roes

KOD TARIF		DESKRIPSI
0302.41	000	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)
0302.42	000	-- Anchovies (<i>Engraulis spp.</i>)
0302.43	000	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)
0302.44	000	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)
0302.45	000	-- Jack and Horse Mackerel (<i>Trachurus spp.</i>)
0302.46	000	-- Cobia (<i>Rachycentron canadum</i>)
0302.47	000	-- Swordfish (<i>Xiphias gladius</i>)
		- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding livers and roes:
0302.51	000	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)
0302.52	000	-- Haddock (<i>Melanogrammus aeglefinus</i>)
0302.53	000	-- Coalfish (<i>Pollachius virens</i>)
0302.54	000	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)
0302.55	000	-- Alaska Pollack (<i>Theraga chalcogramma</i>)
0302.56	000	-- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)
0302.59	000	-- Other
		- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>), excluding livers and roes:
0302.71	000	-- Tilapias (<i>Oreochromis spp.</i>)
0302.72	000	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)
0302.73	000	-- Carp (<i>Cyprinus carpio</i> , <i>Carassius Carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylophar yngodon piceus</i>)
0302.74	000	-- Eels (<i>Anguilla spp.</i>)
0302.79	000	-- Other
0302.81	000	-- Dogfish and other sharks
0302.82	000	-- Rays and skates (<i>Rajidae</i>)
0302.83	000	-- Toothfish (<i>Dissosticus spp.</i>)
0302.84	000	-- Seabass (<i>Dicentrarchus spp.</i>)
0302.85	000	-- Seabream (<i>Sparidae</i>)
0302.89	000	-- Other
0302.90	000	- Livers and roes

KOD TARIF		DESKRIPSI
03.03		Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04
		- Salmonidae, excluding livers and roes:
0303.11	000	-- Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)
0303.12	000	- - - Other Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> , and <i>Oncorhynchus rhodurus</i>)
0303.13	000	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)
0303.14	000	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)
0303.19	000	-- Other
		- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>), excluding livers and roes:
0303.23	000	-- Tilapias (<i>Oreochromis spp.</i>)
0303.24	000	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)
0303.25	000	-- Carp (<i>Cyprinus carpio</i> , <i>Carassius Carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylophar yngodon piceus</i>)
0303.26	000	-- Eels (<i>Anguilla spp.</i>)
0303.29	000	-- Other
		- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Solwididae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:
0303.31	000	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)
0303.32	000	-- Plaice (<i>Pleuronectes platessa</i>)
0303.33	000	-- Sole (<i>Solea spp.</i>)
0303.34	000	-- Turbots(<i>Psetta maxima</i>)
0303.39	000	-- Other
		- Tunas (of the genus <i>Thunnus</i>), skipjack or stripebellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:
0303.41	000	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)
0303.42	000	-- Yellowfin tunas (<i>Thunnas albacares</i>)

KOD TARIF		DESKRIPSI
0303.43	000	-- Skipjack or stripe-bellied bonito
0303.44	000	-- Bigeye tunas (<i>Thunnus obesus</i>)
0303.45	000	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)
0303.46	000	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)
0303.49	000	-- Other
		- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), jack and horse mackerel (<i>Trachurus spp.</i>) cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias gladius</i>), excluding livers and roes:
0303.51	000	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)
0303.53	000	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)
0303.54	000	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)
0303.55	000	-- Jack and Horse Mackerel (<i>Trachurus spp.</i>)
0303.56	000	-- Cobia (<i>Rachycentron canadum</i>)
0303.57	000	-- Swordfish (<i>Xiphias gladius</i>)
		- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding livers and roes:
0303.63	000	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>),
0303.64	000	-- Haddock (<i>Melanogrammus aeglefinus</i>)
0303.65	000	-- Coalfish (<i>Pollachius virens</i>)
0303.66	000	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)
0303.67	000	-- Alaska Pollack (<i>Theraga chalcogramma</i>)
0303.68	000	-- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)
0303.69	000	-- Other
		- Other fish, excluding livers and roes:
0303.81	000	-- Dogfish and other sharks
0303.82	000	-- Rays and skates (<i>Rajidae</i>)
0303.83	000	-- Toothfish (<i>Dissosticus spp.</i>)
0303.84	000	-- Seabass (<i>Dicentrarchus spp.</i>)
0303.89	000	-- Other
0303.90	000	- Livers and roes

KOD TARIF		DESKRIPSI
03.04		Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.
		- Fresh or chilled fillets of tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>):
0304.31	000	-- Tilapias (<i>Oreochromis spp.</i>)
0304.32	000	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)
0304.33	000	-- Nile Perch (<i>Lates niloticus</i>)
0304.39	000	-- Other
		- Fresh or chilled fillets of other fish:
0304.41	000	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)
0304.42	000	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)
0304.43	000	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)
0304.44	000	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>
0304.45	000	-- Swordfish (<i>Xiphias gladius</i>)
0304.46	000	-- Toothfish (<i>Dissostichus spp.</i>)
0304.49	000	-- Other
		- Other, fresh or chilled:
0304.51	000	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)
0304.52	000	-- Salmonidae
0304.53	000	-- Fish of the families <i>Bregmacerotidae</i> ,

KOD TARIF		DESKRIPSI
		<i>Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae</i>
0304.54	000	-- Swordfish (<i>Xiphias gladius</i>)
0304.55	000	-- Toothfish (<i>Dissostichus spp.</i>)
0304.59	000	-- Other
		- Frozen fillets of tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.</i>), carp (<i>Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>):
0304.61	000	-- Tilapias (<i>Oreochromis spp.</i>)
0304.62	000	-- Catfish (<i>Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.</i>)
0304.63	000	-- Nile Perch (<i>Lates niloticus</i>)
0304.69	000	-- Other
		- Frozen fillets of fish of the families <i>Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae</i> and <i>Muraenolepididae</i> :
0304.71	000	-- Cod (<i>Gadus morhua, Gadus ogac, Gadus macrocephalus</i>)
0304.72	000	-- Haddock (<i>Melanogrammus aeglefinus</i>)
0304.73	000	-- Coalfish (<i>Pollachius virens</i>)
0304.74	000	-- Coalfish (<i>Pollachius virens</i>)
0304.75	000	-- Hake (<i>Merluccius spp., Urophycis spp.</i>)
0304.76	000	-- Alaska Pollack (<i>Theraga chalcogramma</i>)
0304.79	000	-- Other
		- Frozen fillets of other fish:
0304.81	000	-- Pacific salmon (<i>Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)
0304.82	000	-- Trout (<i>Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)
0304.83	000	-- Flat fish (<i>Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scopthalmidae</i> and <i>Citharidae</i>)
0304.84	000	-- Swordfish (<i>Xiphias gladius</i>)
0304.85	000	-- Toothfish (<i>Dissostichus spp.</i>)
0304.86	000	-- Herrings (<i>Clupea harengus, Clupea pallasii</i>)
0304.87	000	-- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>)
0304.89	000	-- Other

KOD TARIF		DESKRIPSI
0304.91	000	<ul style="list-style-type: none"> - Other , frozen: -- Swordfish (<i>Xiphias gladius</i>) -- Toothfish (<i>Dissostichus spp.</i>) -- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i>, <i>Silurus spp.</i>, <i>Clarias spp.</i>, <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i>, <i>Carassius carassius</i>, <i>Ctenopharyngodon idellus</i>, <i>Hypophthalmichthys spp.</i>, <i>Cirrhinus spp.</i>, <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>) -- Alaska Pollack (<i>Theragra chalcogramma</i>) -- Fish of the families <i>Bregmacerotidae</i>, <i>Euclichthyidae</i>, <i>Gadidae</i>, <i>Macrouridae</i>, <i>Melanonidae</i>, <i>Merlucciidae</i>, <i>Moridae</i> and <i>Muraenolepididae</i>, other than Alaska Pollack (<i>Theraga chalcogramma</i>) -- Other
0304.92	000	
0304.93	000	
0304.94	000	
0304.95	000	
0304.99	000	
03.05		Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.
0305.20	100	<ul style="list-style-type: none"> - Livers and roes, dried, smoked, salted or in brine: <ul style="list-style-type: none"> Of cod Of salmon dried, salted or in brine Of other marine fish dried, salted or in brine Of freshwater fish dried, salted or in brine - Fish fillets, dried, salted or in brine, but not smoked -- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i>, <i>Silurus spp.</i>, <i>Clarias spp.</i>, <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i>, <i>Carassius carassius</i>, <i>Ctenopharyngodon idellus</i>, <i>Hypophthalmichthys spp.</i>, <i>Cirrhinus spp.</i>, <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>) -- Fish of the families <i>Bregmacerotidae</i>, <i>Euclichthyidae</i>, <i>Gadidae</i>, <i>Macrouridae</i>, <i>Melanonidae</i>, <i>Merlucciidae</i>, <i>Moridae</i> and <i>Muraenolepididae</i> -- Other: <ul style="list-style-type: none"> Of freshwater fish Of marine fish - Other:
	220	
	320	
	420	
0305.31	000	
0305.32	000	
0305.39	100	
	200	

KOD TARIF		DESKRIPSI
	100	Of marine fish
	200	Of freshwater fish
		- Dried fish, other than edible fish offal, whether or not salted but not smoked
0305.51	000	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)
0305.59		-- Other
		--- Marine:
	110	Anchovies (<i>Stolephorus spp.</i>) (Ikan bilis)
	190	Other:
	400	--- freshwater
		- Fish, salted but not dried and fish in brine: other than edible fish offal,
0305.61	000	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)
0305.62	000	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)
0305.63	000	-- Anchovies (<i>Engraulis spp.</i>)
0305.64	000	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)
0305.69		-- Other
	300	--- Marine:
	400	--- Freshwater
		- Fish fins, heads, tails, maws and other edible fish offal :
0305.72		-- Fish heads, tails and maws:
		--- Fish maws:
	110	Of cod
	190	Other
		--- Other
		Marine:
	911	Of cod
	919	Other
	920	Freshwater
0305.79		-- Other:
		--- Marine:
	110	Of cod
	190	Other
	200	--- Freshwater

KOD TARIF		DESKRIPSI
03.06		Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine, flours, meals and pellets of crustaceans, fit for human consumption
		- Frozen
0306.11	000	-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Janus spp.</i>)
0306.12	000	-- Lobster (<i>Homarus spp.</i>)
0306.14	000	-- Crabs
0306.15	000	-- Norway lobsters (<i>Nephrops norvegicus</i>)
0306.16	000	-- Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>)
0306.17	000	-- Other shrimps and prawns
0306.19	000	-- Other, (excluding flours, meals and pellets of crustaceans, fit for human consumption)
		- Not frozen
0306.21		-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Janus spp.</i>)
		--- In airtight containers
	190	Other
	900	---
		Other
0306.22		-- Lobster (<i>Homarus spp.</i>)
		--- In airtight containers
	190	Other
	900	---
		Other
0306.24		-- Crabs
		--- In airtight containers
	190	Other
	900	---
		Other
0306.25		-- Norway lobsters (<i>Nephrops norvegicus</i>):
		--- In airtight containers
	190	Other
	900	---
		Other
0306.26		-- Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>):
		--- Other:
	910	Fresh or chilled
	990	Other
0306.27		-- Other shrimps and prawns:
		--- Other:
	910	Fresh or chilled
	990	Other

KOD TARIF		DESKRIPSI
0306.29	190 900	-- Other, (excluding flours, meals and pellets of crustaceans, fit for human consumption) --- In airtight containers Other --- Other
03.07		Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption.
0307.11 0307.19	000 100 200	- Oysters -- Live, fresh or chilled -- Other: Frozen Dried, salted or in brine
0307.21 0307.29	000 100 200	- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> : -- Live, fresh or chilled -- Other: Frozen Dried, salted or in brine
0307.31 0307.39	000 100 200	- Mussels (<i>Mytilus spp.</i> , <i>Perna spp.</i>) -- Live, fresh or chilled: -- Other Frozen Dried, salted or in brine
0307.41 0307.49	000 100 200	- Cuttlefish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Logilo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepiteuthis spp.</i>) -- Live, fresh or chilled -- Other: Frozen Dried, salted or in brine
0307.51 0307.59	000 100 200	- Octopus (<i>Octopus spp.</i>) -- Live, fresh or chilled -- Other: Frozen Dried, salted or in brine
0307.60	100 200 300	- Snails, other than sea snails -- Live, fresh or chilled -- Frozen -- Dried, salted or in brine - Clams, cockles and ark shells (families <i>Arcidae</i> , <i>Arcticidae</i> , <i>Cardiidae</i> , <i>Donacidae</i> , <i>Hiatellidae</i> , <i>Mactridae</i> , <i>Mesodesmatidae</i> , <i>Myidae</i> , <i>Semelidae</i> ,

KOD TARIF		DESKRIPSI
0307.71	000	<i>Solecurtidae, Solenidae, Tridacnidae and Veneridae</i>): -- Live, fresh or chilled -- Other: Frozen Dried, salted or in brine - Other, (excluding flours, meals and pellets, fit for human consumption)
0307.79	100	
	200	
0307.91	000	
	100	
	200	
03.08		Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption.
0308.11	000	- Sea cucumbers (<i>Stichopus japonicus, Holothurioidea</i>): -- Live, fresh or chilled -- Other: Frozen Dried, salted or in brine
0308.19	100	
	200	- Sea urchins (<i>Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus</i>): -- Live, fresh or chilled -- Other: Frozen Dried, salted or in brine
0308.21	000	
0308.29	100	- Jellyfish (<i>Rhopilema spp.</i>): -- Live, fresh or chilled -- Frozen -- Dried, salted or in brine
	200	
0308.30	100	- Other -- Live, fresh or chilled -- Frozen -- Dried, salted or in brine
	200	
0308.90	300	- Other -- Live, fresh or chilled -- Frozen -- Dried, salted or in brine
	100	
	200	
	300	

KOD TARIF		DESKRIPSI
04.07		Birds eggs, in shell, fresh, preserved or cooked.
0407.11	000	- Fertilised eggs for incubation:
0407.19		-- Of fowls of the species <i>Gallus domesticus</i>
	100	-- Other:
		--- Of ducks
0407.21	000	- Other fresh eggs:
		-- Of fowls of the species <i>Gallus domesticus</i>
	100	-- Other:
		--- Of ducks
0407.90		- Other: (salted only)
	100	-- Of fowls of the species <i>Gallus domesticus</i>
	200	-- Of ducks
07.01		Potatoes, fresh or chilled
0701.90	000	- Other
0702.00	000	Tomatoes, fresh or chilled
07.03		Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled
0703.10	000	- Onions and shallots
0703.20	000	- Garlic
0703.90	000	- Leeks and other alliaceous vegetables
07.04		Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled
0704.10	000	- Cauliflowers and headed broccoli
0704.20	000	- Brussels sprouts
0704.90		- Other:
	110	-- Cabbages:
		--- Rounds (drumhead)
	190	--- Other
	200	-- Chinese mustard
	900	-- Other
07.05		Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.
0705.11	000	- Lettuce:
0705.19	000	-- Cabbage lettuce (<i>head lettuce</i>)
		-- Other
		- Chicory:

KOD TARIF		DESKRIPSI
0705.21	000	- - Witloof chicory (<i>Cichorium intybus var.foliosum</i>)
0705.29	000	- - Other
07.06		Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled
0706.10	000	- Carrots and turnips
0706.90	000	- Other
0707.00	000	Cucumbers and gherkins, fresh or chilled
07.08		Leguminous vegetables, shelled or unshelled, fresh or chilled
0708.10	000	- Peas (<i>Pisum sativum</i>)
0708.20		- Beans (<i>Vigna spp.</i> , <i>Phaeolus spp.</i>):
	100	- - French beans
	200	- - Long beans
	900	- - Other
0708.90	000	- Other leguminous vegetables
07.09		Other vegetables, fresh or chilled
0709.20	000	- Asparagus
0709.30	000	- Aubergines (egg-plants)
0709.40	000	- Celery other than celeriac
		- Mushrooms and truffles:
0709.51	000	- - Mushrooms of the genus <i>Agaricus</i>
0709.59	000	- - Other
0709.60		- Fruits of the genus <i>Capsicum</i> or the genus <i>Pimenta</i> :
	200	- - Chillies (fruits of genus <i>Capsicum</i>)
	900	- - Other
0709.70	000	- Spinach, New Zealand spinach and orache spinach (garden spinach)
		- Other:
0709.91	000	- - Globe artichokes
0709.92	000	- - Olives
0709.93	000	- - Pumpkins, squash and gourds (<i>Cucurbita spp.</i>)
0709.99		- - Other
	100	- - - Sweet corns
	200	- - - Lady's fingers
	900	- - - Other
07.10		Vegetables (uncooked or cooked by steaming or boiling in water), frozen
0710.10	000	- Potatoes
		- Leguminous vegetables, shelled or unshelled:

KOD TARIF		DESKRIPSI
0710.21	000	-- Peas (<i>Pisum sativum</i>)
0710.22	000	-- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp</i>)
0710.29	000	-- Other
0710.30	000	- Spinach, New Zealand spinach and orache spinach (garden spinach)
0710.40	000	- Sweet corn
0710.80	000	- Other vegetables
0710.90	000	- Mixtures of vegetables
07.11		Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption
0711.20	900	- Olives:
		-- Other (in brine only)
0711.40	900	- Cucumbers and gherkins:
		-- Other (in brine only)
		- Mushrooms and truffles
0711.51	900	-- Mushrooms of the genus <i>Agaricus</i> :
		--- Other (in brine only)
0711.59	900	-- Other
		--- Other (in brine only)
0711.90		- Other vegetables; mixtures of vegetables;(in brine only)
	100	-- Sweet corn
		-- Fruits of the genus <i>capsicum</i> or the genus <i>Pimenta</i>
	210	--- Chillies (fruits of genus <i>Capsicum</i>)
	290	--- Other
		-- Other:
	990	--- Other
07.12		Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.
	900	-- Other: (dried or powdered of Chillies (fruits of genus <i>Capsicum</i>) only)
07.13		Dried leguminous vegetables, shelled, whether or not skinned or split
0713.10	000	- Peas (<i>Pisum sativum</i>)
07.14		Manioc, arrowroot, salep, Jerussalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith

KOD TARIF		DESKRIPSI
0714.10	100 200 900	- Manioc (cassava) -- Dried chips -- In the form of pellets -- Other
0714.20	000	- Sweet potatoes
0714.30	000	- Yams (<i>Diocorea spp.</i>)
08.13		Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter
0813.40	100 900	- Other fruits -- Tamarinds -- Other (Assam (genus : <i>Garcinia atroviridis</i>) only)
09.04		Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or on the genus <i>Pimenta</i>
0904.12	100 200 900	- Pepper: (genus <i>Piper</i>) -- Crushed or ground: --- White --- Black --- Other
0904.22	000	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> -- Crushed or ground
09.06		Cinnamon and cinnamon-tree flowers
0906.11	000	- Neither crushed nor ground: -- Cinnamon (<i>Cinnamomum zeylanicum Blume</i>)
0906.19	000	-- Other
0906.20	000	- Crushed or ground
09.07		Cloves (whole fruit, cloves and stems).
0907.10	000	- Neither crushed nor ground
0907.20	000	- Crushed nor ground
09.08		Nutmeg, mace and cardamoms.
0908.11	000	- Nutmeg -- Neither crushed nor ground:
0908.12	000	-- Crushed nor ground:
0908.21	000	- Mace -- Neither crushed nor ground:
0908.22	000	-- Crushed nor ground:
0908.31	000	- Cardamoms -- Neither crushed nor ground:
0908.32	000	-- Crushed nor ground:

KOD TARIF		DESKRIPSI
09.09		Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.
0909.21	000	- Seeds of coriander:
0909.22	000	-- Neither crushed nor ground:
		-- Crushed nor ground:
0909.31	000	- Seeds of cumin:
0909.32	000	-- Neither crushed nor ground:
		-- Crushed nor ground:
		- Seeds of anise, badian, caraway or fennel; juniper berries:
0909.61	000	-- Neither crushed nor ground:
0909.62	000	-- Crushed nor ground:
09.10		Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.
0910.11	000	- Ginger:
0910.12	000	-- Neither crushed nor ground:
0910.20	000	-- Crushed nor ground:
0910.30	000	- Saffron
		- Turmeric (curcuma)
		- Other spices:
0910.91	000	-- Mixtures referred to in Note 1(b) to this Chapter
0910.99	000	-- Other
10.06		Rice
1006.10		- Rice in the husk (paddy or rough)
	100	-- Glutinous rice
	900	-- Other
1006.20		- Husked (brown) rice:
	100	-- Glutinous rice
	900	-- Other
1006.30		- Semi-milled or wholly milled rice, whether or not polished or glazed:
	100	-- Glutinous rice
	900	-- Other
1006.40		- Broken rice:
	100	-- Of a kind used for animal feed
	900	-- Other
1101.00	000	Wheat or meslin flour (including attar flour)
11.02		Cereal flours other than of wheat or meslin
1102.90	100	-- Rice flour

KOD TARIF		DESKRIPSI
11.06		Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.
1106.20	100 200	- Of sago or of roots or tubers of heading 07.14: -- Of sago -- Of mainoc (cassava)
15.08		Ground-nut oil and its fractions, whether or not refined, but not chemically modified.
1508.90	900	- Other: -- Other
15.11		Palm oil and its fractions, whether or not refined, but not chemically modified
1511.90	910 990	- Other: -- Other (for cooking oil only) --- In packings of a weight not exceeding 20kg --- Other
15.13		Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified
1513.19	000	- Coconut (copra) oil and its fractions: -- Other (for cooking oil only but excluding its solid fraction)
15.17		Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16
1517.90	521 522 526 527 561	- Other: -- Other mixtures or preparations of vegetables fats or oils or of their fractions: --- Liquid mixtures of preparations: ---- In which ground-nut oil predominates (for cooking oil only but excluding crude oil ---- In which palm oil predominates ----- Other (for cooking oil only) ----- In packing of a net weight of less than 20kg ----- In packing of a net weight of 20kg or more ---- In which coconut oil predominates (for cooking oil only but excluding crude oil)

KOD TARIF		DESKRIPSI
16.05		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved
1605.21	000	- Shrimps and prawns: (cencaluk only) -- Not airtight container -- Other
17.01		Cane or beet sugar and chemically pure sucrose, in solid form
1701.13	000	- Raw sugar not containing added flavouring or colouring matter: -- Cane sugar specified in Subheading Note 2 to this Chapter
1701.14	000	-- Other cane sugar
19.01		Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.
1901.10	100	- Preparations for infant use, put up for retail sale: -- Of goods of headings 04.01 to 04.04: --- Not containing cocoa ---- Prepared milk in powder form
21.03		Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard
2103.90	100	- Other: -- Sauces other than those of subheadings 2103.10 000 and 2103.20 000 (budu only)
	200	-- Belachan (blachan)
2501.00	000	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution; or containing added anti-caking or free-flowing agents; sea water (Table salt including rock salt in any form only)

Lain-lain Barang

1. Barang yang dibekalkan ke kawasan ditetapkan (Labuan, Langkawi dan Tioman) daripada Malaysia selain daripada kawasan ditetapkan.
2. Barang yang digunakan sebagai bekalan dalam pelayaran atau penerbangan daripada suatu tempat di luar Malaysia atau sebagai barang dagangan untuk dijual secara runcit kepada orang yang di bawa di dalam pelayaran atau penerbangan sedemikian.
3. Barang yang digunakan sebagai bekalan kapal yang dibenarkan ke atas suatu pelayaran atau penerbangan ke atau daripada suatu tempat di luar Malaysia.
4. Pembekalan air yang dirawat (tidak termasuk air yang disuling, air *de-ionised*, air beroksigen dan air mineral) kepada pengguna domestik.
5. Pembekalan 200 unit pertama elektrik kepada pengguna domestik bagi suatu tempoh minimum dua puluh lapan hari.
6. Suatu pembekalan bahan mentah dan komponen kepada seseorang yang berada di suatu negara selain daripada Malaysia bagi rawatan dan pemprosesan barang oleh seseorang orang kena cukai di bawah Skim Pengilang Tol yang Diluluskan.

Perkhidmatan

1. Perkhidmatan yang dibekalkan yang secara terus memanfaatkan dalam kapasiti perniagaan sepenuhnya (dan bukan dalam kapasiti peribadi atau persendirian) mengikut perihalan berikut:
 - (a) Perkhidmatan pengendalian kapal dan kapal terbang di pelabuhan atau di lapangan terbang;
 - (b) Perkhidmatan pelayaran yang dibekalkan berhubung dengan kapal dan kapal terbang di pelabuhan atau lapangan terbang ditetapkan;
 - (c) Perkhidmatan penyelamatan harta yang dibekalkan berhubung dengan kapal;
 - (d) Perkhidmatan pembaikan, penyenggaraan dan pemasangan yang dibekalkan berhubung dengan kapal atau kapal terbang termasuk alat ganti yang digabungkan;
 - (e) Perkhidmatan ukur atau pengklasifikasian yang dibekalkan berhubung dengan kapal atau kapal terbang; atau

- (f) Perkhidmatan pembrokeran dan ejensi yang dibekalkan berhubung dengan kapal atau kapal terbang.
2. Walau apa pun Perenggan 13, perkhidmatan pengurusan yang dibekalkan berhubung dengan kapal atau kapal terbang yang secara terus memanfaatkan seseorang dalam kapasiti perniagaan sepenuhnya (dan bukan dalam kapasiti peribadi atau persendirian).
 3. Perkhidmatan yang dibekalkan dalam Depot Pelepasan Pedalaman atau dalam pelabuhan atau lapangan terbang bagi tujuan menaik muatan, menurun muatan, pengendalian dan penyimpanan oleh pengendali pelabuhan atau lapangan terbang yang dibuat dan akan dibuat di dalam kapal atau kapal terbang.
 4. Perkhidmatan (yang bukan aktiviti sampingan pengangkutan seperti menaik muatan, menurun muatan dan pengendalian) mengandungi pengangkutan penumpang atau barang:
 - (a) daripada suatu tempat di luar Malaysia kepada suatu tempat lain di luar Malaysia;
 - (b) daripada suatu tempat dalam Malaysia ke suatu tempat di luar Malaysia; atau
 - (c) daripada suatu tempat di luar Malaysia ke suatu tempat di Malaysia.
 5. Perkhidmatan (termasuk apa-apa aktiviti pengangkutan sampingan seperti menaik muatan, menurun muatan dan pengendalian) mengandungi pengangkutan barang daripada suatu tempat di Malaysia ke tempat lain dalam Malaysia setakat yang perkhidmatan dibekalkan oleh pembekal yang sama sebagai sebahagian daripada pembekalan perkhidmatan yang Perenggan 4(b) atau (c) terpakai.
 6. Perkhidmatan (tidak termasuk apa-apa aktiviti pengangkutan sampingan seperti menaik muatan, menurun muatan dan pengendalian) mengandungi pengangkutan penumpang daripada suatu tempat di Malaysia ke suatu tempat lain di Malaysia setakat yang perkhidmatan itu di bekalkan oleh pembekal yang sama sebagai sebahagian suatu perkhidmatan pembekalan yang Perenggan 4(b) atau (c) terpakai.
 7. Perkhidmatan (selain apa-apa penyewaan atau pengupahan apa-apa bentuk pengangkutan) mengandungi pengaturan pengangkutan penumpang atau barang atau penginsuranaan atau pengaturan insurans yang padanya Perenggan 4, 5 dan 6 terpakai.
 8. Penyewaan atau pengupahan apa-apa barang untuk digunakan di suatu tempat di luar Malaysia sepanjang tempoh pengupahan yang:
 - (a) dieksport oleh penyewa ke suatu tempat sedemikian; atau
 - (b) berada di suatu tempat sedemikian pada masa pembekalan itu.

9. Tertakluk kepada Nota (ii), perkhidmatan yang dibekalkan secara terus berkaitan dengan tanah atau apa-apa pembaikan itu berada di luar Malaysia.
10. Tertakluk kepada Nota (ii), perkhidmatan yang dibekalkan secara terus berkaitan dengan barang yang berada di luar Malaysia apabila perkhidmatan itu dilaksanakan.
11. Tertakluk kepada Nota (ii) dan (iii), perkhidmatan yang dibekalkan:
 - (a) di bawah suatu kontrak dengan seseorang yang berada di suatu negara selain Malaysia, dan
 - (b) yang secara terus memanfaatkan seseorang yang berada di suatu negara selain Malaysia dan dia berada di luar Malaysia pada masa perkhidmatan dilaksanakan.
12. Walau apa pun Perenggan 11 dan tertakluk kepada Nota (iv), apa-apa perihalan perkhidmatan dibekalkan seperti berikut:
 - (a) di bawah suatu kontrak dengan seseorang dalam kapasiti perniagaan sepenuhnya (dan bukan dalam kapasiti peribadi atau persendirian) dan dia dalam kapasiti itu berada di suatu negara selain Malaysia; dan
 - (b) yang secara terus memanfaatkan seseorang dalam kapasiti perniagaan sepenuhnya (dan bukan dalam kapasiti peribadi atau persendirian) dan dia dalam kapasiti itu berada di suatu negara selain Malaysia;
 - (I) perkhidmatan kejuruteraan, peguam, akauntan dan lain-lain perkhidmatan perunding, yang bukan perkhidmatan yang dibekal secara terus berkaitan dengan:
 - (A) tanah atau apa-apa pembaikan itu berada di Malaysia; atau
 - (B) barang yang berada di Malaysia pada masa perkhidmatan dilaksanakan, selain barang untuk eksport ke luar Malaysia.
 - (II) pemprosesan data dan peruntukan maklumat, yang bukan perkhidmatan yang dibekalkan secara terus berkaitan dengan:
 - (A) tanah atau apa-apa pembaikan itu berada di Malaysia; atau
 - (B) barang yang berada di Malaysia pada masa perkhidmatan dilaksanakan, selain barang untuk eksport ke luar Malaysia.

- (III) pemeriksaan contoh barang diambil daripada atau yang membentuk sebahagian daripada :
 - (A) barang yang berada di luar Malaysia pada masa perkhidmatan dilaksanakan; atau
 - (B) barang untuk eksport ke luar Malaysia.
- 13. Perkhidmatan kewangan dengan perihalan seperti berikut:
 - (a) peruntukan insurans dan penginsuranaan semula yang memperuntukan perlindungan daripada terhadap apa-apa risiko yang ditanggung dalam membuat pendahuluan atau pemberian kredit secara terus berhubung dengan barang dieksport ke luar Malaysia;
 - (b) nasihat, pengesahan, pemindahan, penerimaan, pungutan, rundingan atau pampasan terhadap pembayaran apa-apa *letter of credit* secara terus berhubung dengan pengeksportan barang ke luar Malaysia; atau
 - (c) pungutan, sokongan atau pengurangan apa-apa bil pertukaran atau pemfaktoran perolehan secara terus berhubung dengan barang dieksport ke luar Malaysia.
- 14. Peruntukan insurans hayat dan kontrak insurans semula hayat jika perlindungan berhubung dengan risiko di luar Malaysia sepenuhnya.
- 15. Perkhidmatan apa-apa perihalan berikut yang dilaksanakan di luar Malaysia sepenuhnya:
 - (a) perkhidmatan kebudayaan, kesenian, kesukanan, pelancongan, pendidikan atau hiburan;
 - (b) perkhidmatan pameran atau konvensyen; atau
 - (c) perkhidmatan sampingan kepada, termasuk menganjurkan pertunjukan di luar Malaysia perkhidmatan yang disebut dalam subperenggan (a) dan (b).
- 16. Perkhidmatan telekomunikasi oleh suatu pembekal telekomunikasi di Malaysia kepada suatu pembekal telekomunikasi di suatu negara di luar Malaysia.
- 17. Perkhidmatan telekomunikasi oleh suatu pembekal telekomunikasi di Malaysia kepada pelanggannya berhubung dengan *outbound roaming* di luar Malaysia, apabila pelanggan membuat suatu panggilan ke luar atau menerima suatu panggilan masuk.

18. Perkhidmatan yang dibekalkan:
- (a) di bawah suatu kontrak oleh seseorang yang berada di negara selain Malaysia; dan
 - (b) yang secara terus memanfaatkan seseorang yang berada di suatu negara selain Malaysia,
- berhubung dengan ko-lokasi di Malaysia berkenaan peralatan *server* komputer dimiliki orang yang disebut dalam subperenggan (a) atau (b).
19. Tertakluk kepada Nota (viii), perkhidmatan mengandungi salah satu atau keduanya:
- (a) pembekalan hak bagi menyebarkan suatu iklan melalui saluran apa-apa media komunikasi; dan
 - (b) penyebaran suatu iklan melalui saluran apa-apa media komunikasi,
- jika Ketua Pengarah Kastam berpuashati iklan itu bertujuan sebahagian besarnya disebar di luar Malaysia.
20. Perkhidmatan pos dilaksanakan berhubung dengan mel antarabangsa.
21. Perkhidmatan dibekalkan oleh ejen bayaran balik yang diluluskan berhubung dengan pembayaran balik cukai di bawah Skim Bayar Balik Pelancong.
22. Perkhidmatan mengandungi aturan suatu pelancongan ke dalam atau ke luar oleh seseorang yang berada di Malaysia kepada seseorang yang berada di luar negara selain Malaysia.
23. Pajakan kontena udara atau laut.

Nota:

- i. Kawasan ditetapkan ertinya Labuan, Langkawi dan Tioman
- ii. Perkhidmatan dalam Perenggan 9, 10 dan 11 senarai ini tidak termasuk apa-apa perkhidmatan mengandungi salah satu atau keduanya:
 - (a) pembekalan hak bagi menyebarkan suatu iklan melalui saluran apa-apa media komunikasi; dan
 - (b) penyebaran suatu iklan melalui saluran apa-apa media komunikasi,

- iii. Perkhidmatan dalam Perenggan 11 senarai ini tidak termasuk apa-apa perkhidmatan yang dibekalkan secara terus berkaitan dengan:
 - (a) tanah atau apa-apa pembaikan itu berada di Malaysia; atau
 - (b) barang yang berada di Malaysia pada masa perkhidmatan dilaksanakan, selain barang untuk eksport ke luar Malaysia; atau
 - (c) sekuriti atau unit amanah di Malaysia atau kontrak insurans jika perlindungan berhubung dengan risiko di Malaysia
- iv. Perkhidmatan dalam Perenggan 12 senarai ini tidak termasuk apa-apa bahagian suatu pembekalan mengandungi perkhidmatan berhubung dengan penginapan dan hiburan.
- v. Dalam Perenggan 16 atau 17 senarai ini, “perkhidmatan telekomunikasi” ertinya siaran, pancaran atau penerimaan, dan pemindahan atau penyerahan hak untuk menggunakan kapasiti isyarat, tulisan, imej, bunyi atau maklumat siaran, pancaran atau penerimaan dalam apa-apa bentuk melalui sistem wayar kabel, radio, *optical* atau *electromagnet*.
- vi. Dalam Perenggan 16 atau 17 senarai ini, “pembekal telekomunikasi” ertinya seseorang yang aktiviti prinsipalnya adalah membekal perkhidmatan tekomunikasi.
- vii. Dalam Perenggan 18 senarai ini, ko-lokasi, berhubung dengan peralatan *server* komputer, ertinya perbekalan persekitaran fizikal bagi operasi peralatan *server* komputer.
- viii. Perkhidmatan yang disebut dalam Perenggan 19 senarai ini tidak termasuk apa-apa perkhidmatan mengandungi hanya penyebaran suatu iklan melalui saluran siaran, pancaran atau penerimaan tanda isyarat, isyarat, tulisan, imej, bunyi atau maklumat risikan telah tertakluk kepada aturan semula, pengiraan atau proses lain oleh apa-apa saluran dalam perjalanan siaran, pancaran, atau penerimaan mereka.
- ix. Dalam Perenggan 22 senarai ini, “pelancongan ke dalam” dan “pelancongan ke luar” mempunyai erti yang ditetapkan kepadanya di bawah Seksyen 2 Akta Industri Pelancongan 1992.
- x. Kontena udara atau laut di Perenggan 23:
 - (a) digunakan atau akan digunakan untuk pengangkutan barang; dan

- (b) ia terikat kepada takrifan yang ditetapkan seperti berikut:
- I. kontena laut hendaklah menurut piawaan yang ditakrif oleh *International Organisation for Standardization, the Institution of International Container Lessors* atau lain-lain pertubuhan yang setara; dan
 - II. kontena udara hendaklah menurut piawaan bagi *Aircraft Unit Load Devices* ditakrifkan oleh *International Air Transport Association*.

DRAFT