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WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERINTAH CUKAI BARANG DAN PERKHIDMATAN
(PEMBEKALAN BERKADAR SIFAR) 2014

*GOODS AND SERVICES TAX (ZERO-RATED SUPPLY)
ORDER 2014*



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AKTA CUKAI BARANG DAN PERKHIDMATAN 2014

PERINTAH CUKAI BARANG DAN PERKHIDMATAN
(PEMBEKALAN BERKADAR SIFAR) 2014

PADA menjalankan kuasa yang diberikan oleh seksyen 17 Akta Cukai Barang dan Perkhidmatan 2014 [Akta 762], Menteri membuat perintah yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Perintah ini bolehlah dinamakan **Perintah Cukai Barang dan Perkhidmatan (Pembekalan Berkadar Sifar) 2014**.

(2) Perintah ini mula berkuat kuasa pada 13 Oktober 2014.

Tafsiran

2. (1) Dalam Perintah ini—

“kapal” termasuklah tiap-tiap perihalan vesel yang digunakan dalam navigasi yang tidak digerakkan oleh dayung sebagaimana yang diperuntukkan di bawah Ordinan Perkapalan Saudagar 1952 termasuk apa-apa vesel yang dimiliki atau dikendalikan oleh kerajaan suatu negara asing tetapi tidak termasuk apa-apa vesel yang direka bentuk atau disesuaikan bagi rekreasi, keseronokan atau selain pengangkutan tambang muatan atau pengangkutan penumpang.

“pembekal telekomunikasi” ertinya seseorang yang aktiviti utamanya adalah pembekalan perkhidmatan telekomunikasi.

“perkhidmatan telekomunikasi” ertinya pemancaran, pancaran atau penerimaan, dan pemindahan atau penyerahhakan hak untuk menggunakan kapasiti bagi pemancaran, pancaran atau penerimaan isyarat, tulisan, imej, bunyi atau apa-apa jenis maklumat dengan kabel wayar, radio, sistem optik atau elektromagnet lain, atau dengan suatu sistem teknikal yang serupa.

“pesawat udara” termasuklah apa-apa pesawat udara yang dimiliki atau dikendalikan oleh kerajaan suatu negara asing yang tidak digunakan atau tidak bertujuan untuk digunakan bagi rekreasi atau keseronokan.

(2) Bagi maksud Perintah ini, seseorang hendaklah dikira tempatnya di sesuatu negara jika—

(a) dia mempunyai tempat tinggal biasanya di negara itu jika pembekalan dibuat kepadanya sebagai seorang individu dan diterima olehnya selain bagi maksud apa-apa perniagaan yang dijalankan olehnya; dan

(b) dalam hal jika perenggan (a) tidak terpakai—

(i) dia mempunyai suatu establismen perniagaan atau establismen tetap di negara itu dan tiada establismen sedemikian di tempat lain;

(ii) dia tidak mempunyai establismen perniagaan atau establismen tetap di mana-mana negara tetapi tempat tinggal biasanya ialah di negara itu; atau

(iii) dia mempunyai establismen perniagaan atau establismen tetap di kedua-dua negara itu dan di tempat lain dan establismennya yang paling berkaitan secara langsung dengan pembekalan itu ialah di negara itu.

(3) Bagi maksud subperenggan (2), suatu establismen tetap dalam mana-mana negara termasuklah suatu cawangan atau agensi yang melaluinya seseorang menjalankan perniagaan dalam negara itu.

Pembekalan berkadar sifar

3. (1) Pembekalan barang yang dinyatakan dalam Jadual Pertama dan pembekalan perkhidmatan yang dinyatakan dalam Jadual Kedua ditentukan sebagai pembekalan berkadar sifar.

(2) Jika timbul apa-apa persoalan sama ada apa-apa pembekalan barang atau perkhidmatan tertentu termasuk atau tidak dalam Jadual Pertama atau Jadual Kedua, persoalan itu hendaklah diputuskan oleh Menteri yang keputusannya adalah muktamad.

Pengklasifikasian barang dalam Jadual Pertama

4. Pengklasifikasian barang yang dinyatakan dalam Jadual Pertama hendaklah mematuhi Rukun tafsiran Jadual Pertama kepada Perintah Duti Kastam 2012 [P.U. (A) 275/2012].

JADUAL PERTAMA

[Perenggan 3]

PEMBEKALAN BARANG YANG DITENTUKAN SEBAGAI
PEMBEKALAN BERKADAR SIFAR

1. Barang bagi apa-apa perihal sebagaimana dalam **Lampiran** kepada Perintah ini.
2. Ubat dan gas perubatan dalam Senarai Ubat Penting Kebangsaan yang dikeluarkan oleh Kementerian Kesihatan dan diluluskan oleh Menteri dan dalam sukatan dos atau dalam bentuk bungkusan untuk jualan runcit.
3. Barang yang dibekalkan ke kawasan ditetapkan dari Malaysia selain kawasan ditetapkan.
4. Barang yang digunakan sebagai bekalan dalam pelayaran atau penerbangan ke atau dari suatu tempat di luar Malaysia atau sebagai barang dagangan untuk dijual secara runcit kepada orang yang dibawa atas suatu pelayaran atau penerbangan ke atau dari suatu tempat di luar Malaysia dalam suatu kapal atau pesawat udara.
5. Barang untuk kegunaan sebagai barang ganti kapal dalam suatu pelayaran atau penerbangan ke atau dari suatu tempat di luar Malaysia.
6. (1) Pembekalan air yang dirawat oleh seseorang yang dilesenkan di bawah Akta Industri Perkhidmatan Air 2006 [*Akta 655*] kepada pengguna domestik tidak kira penggunaan minimum atau tiada penggunaan.

(2) Pembekalan air yang dirawat tidak termasuk air yang disuling, air tidak terion, air beroksigen dan air mineral.
7. Pembekalan 300 unit pertama elektrik kepada pengguna domestik tidak kira penggunaan minimum atau tiada penggunaan bagi suatu tempoh minimum dua puluh lapan hari untuk satu kitaran pembilan.
8. Pembekalan bahan mentah dan komponen yang dibuat kepada seseorang yang yang tempatnya di suatu negara selain Malaysia bagi perawatan dan pemprosesan barang oleh mana-mana orang kena cukai di bawah Skim Pengilang Tol Diluluskan.

JADUAL KEDUA

[Perenggan 3]

PEMBEKALAN PERKHIDMATAN YANG DITENTUKAN
SEBAGAI PEMBEKALAN BERKADAR SIFAR

1. Perkhidmatan yang berikut yang pembekalannya secara langsung memanfaatkan seseorang sepenuhnya dalam kapasiti perniagaannya (dan bukan dalam kapasiti peribadi atau persendirian):

- (a) perkhidmatan pengendalian kapal dan pesawat udara di suatu pelabuhan atau lapangan terbang;
- (b) perkhidmatan navigasi yang dibekalkan berhubung dengan suatu kapal atau pesawat udara di suatu pelabuhan atau lapangan terbang;
- (c) perkhidmatan salvaj yang dibekalkan berhubung dengan suatu kapal atau pesawat udara;
- (d) perkhidmatan pembaikan, penyenggaraan dan pemasangan yang dibekalkan berhubung dengan suatu kapal atau pesawat udara termasuk alat ganti yang digabungkan;
- (e) perkhidmatan ukur atau pengklasifikasian yang dibekalkan berhubung dengan suatu kapal atau pesawat udara; atau
- (f) perkhidmatan pembrokeran dan agensi yang dibekalkan berhubung dengan suatu kapal atau pesawat udara.

2. Walau apa pun butiran 12, perkhidmatan pengurusan yang dibekalkan berhubung dengan suatu kapal atau pesawat udara yang secara langsung memanfaatkan seseorang sepenuhnya dalam kapasiti perniagaannya (dan bukan dalam kapasiti peribadi atau persendirian).

3. (1) Pemuatan, pemunggaan muatan, perkhidmatan pengendalian atau penyimpanan barang oleh pengendali suatu pelabuhan atau lapangan terbang yang dijalankan atau akan dijalankan di dalam suatu kapal atau pesawat udara di suatu pelabuhan atau lapangan terbang.

(2) “Perkhidmatan pengendalian” termasuklah—

- (a) pemunggaan kargo dan perkhidmatan porter;
- (b) memuat, memungguh muatan, memuat semula, menyimpan, menjaga dan memindahkan kargo untuk penggunaan kren dan mesin penimbang berat;

- (c) menyusun, membuka untuk pemeriksaan, memperbaiki, menimbang dan menurap, melekatkan dan memateri, memadam dan menanda semula, melabel dan menomborkan semula, mencatat, memeriksa, membuat sampel, menyukat atau mengukur barang;
- (d) memeriksa kargo (termasuk kargo yang rosak);
- (e) perkhidmatan keselamatan kargo;
- (f) mengemukakan barang untuk perisytiharan kastam;
- (g) menyediakan atau meminda perisytiharan kastam;
- (h) menyediakan atau meminda bil muatan, bil jalan udara dan sijil penghantaran.

4. Perkhidmatan pengangkutan berhubung dengan penumpang atau barang—

- (a) dari suatu tempat di luar Malaysia ke suatu tempat lain di luar Malaysia;
- (b) dari pintu keluar terakhir di dalam Malaysia ke suatu tempat di luar Malaysia; atau
- (c) dari suatu tempat di luar Malaysia ke pintu masuk pertama di dalam Malaysia.

5. Pengangkutan, pemuatan, pemunggahan muatan dan perkhidmatan pengendalian sebagaimana yang disebut dalam subbutiran 3(2) berhubung dengan pengangkutan barang dari suatu tempat di dalam Malaysia ke tempat lain di dalam Malaysia setakat yang perkhidmatan itu dibekalkan oleh pembekal yang sama sebagai sebahagian daripada pembekalan perkhidmatan yang subbutiran 4(b) atau (c) terpakai.

6. Perkhidmatan pengangkutan berhubung dengan penumpang dari suatu tempat di dalam Malaysia ke suatu tempat lain di dalam Malaysia setakat yang perkhidmatan itu dibekalkan oleh pembekal yang sama sebagai sebahagian daripada pembekalan perkhidmatan yang subbutiran 4(b) atau (c) terpakai.

7. Perkhidmatan menginsuranskan pengangkutan penumpang atau barang yang baginya butiran 4, 5, dan 6 terpakai.

8. Perkhidmatan yang dibekalkan kepada orang yang dibawa atas suatu pelayaran atau penerbangan dalam suatu kapal atau pesawat udara dari suatu tempat di luar Malaysia ke pintu masuk pertama di dalam Malaysia atau dari pintu keluar terakhir di dalam Malaysia ke suatu tempat di luar Malaysia.

9. Penyewaan apa-apa barang untuk kegunaan di suatu tempat di luar Malaysia sepanjang tempoh penyewaan yang barang itu—

(a) dieksport oleh penyewa ke tempat itu; atau

(b) berada di tempat itu pada masa pembekalan dibuat.

10. Perkhidmatan yang dibekalkan secara langsung berkaitan dengan suatu tanah yang berada di luar Malaysia atau apa-apa penambahbaikan kepada tanah itu tetapi tidak termasuk apa-apa perkhidmatan yang mengandungi salah satu atau kedua-dua yang berikut:

(a) pembekalan suatu hak untuk menyebarkan suatu iklan dengan cara apa-apa perantara komunikasi; dan

(b) penyebaran suatu iklan dengan cara apa-apa perantara komunikasi.

11. Perkhidmatan yang dibekalkan secara langsung berkaitan dengan barang yang berada di luar Malaysia apabila perkhidmatan itu dilaksanakan tetapi tidak termasuk apa-apa perkhidmatan yang mengandungi salah satu atau kedua-dua yang berikut:

(a) pembekalan suatu hak untuk menyebarkan suatu iklan dengan cara apa-apa perantara komunikasi; dan

(b) penyebaran suatu iklan dengan cara apa-apa perantara komunikasi.

12. Perkhidmatan yang dibekalkan di bawah suatu kontrak dengan seseorang yang tempatnya di suatu negara selain Malaysia dan yang secara langsung memanfaatkan seseorang yang tempatnya di suatu negara selain Malaysia yang berada di luar Malaysia pada masa perkhidmatan itu dilaksanakan, tetapi tidak termasuk—

(a) apa-apa perkhidmatan yang mengandungi salah satu atau kedua-dua yang berikut:

(i) pembekalan suatu hak untuk menyebarkan suatu iklan dengan cara apa-apa perantara komunikasi; dan

(ii) penyebaran suatu iklan dengan cara apa-apa perantara komunikasi; atau

(b) perkhidmatan yang dibekalkan secara langsung berkaitan dengan—

(i) suatu tanah yang terletak di Malaysia atau apa-apa penambahbaikan kepada tanah itu;

(ii) barang yang berada di Malaysia pada masa perkhidmatan dilaksanakan; atau

- (iii) produk pasaran modal sebagaimana yang ditakrifkan dalam Akta Pasaran Modal dan Perkhidmatan 2007 [Akta 671] yang didagangkan di Malaysia atau kontrak insurans yang perlindungan itu berhubung dengan risiko di Malaysia dan termasuk apa-apa transaksi serupa yang dijalankan mengikut prinsip Syariah.

13. Walau apa pun butiran 12, perkhidmatan yang berikut yang dibekalkan di bawah suatu kontrak dengan dan yang secara langsung memanfaatkan seseorang sepenuhnya dalam kapasiti perniagaannya (dan bukan dalam kapasiti peribadi atau persendiriaannya) dan yang dalam kapasiti itu tempatnya di suatu negara selain Malaysia:

- (a) perkhidmatan jurutera, peguam, akauntan dan perkhidmatan perunding lain yang serupa, yang bukan merupakan perkhidmatan yang dibekalkan secara langsung berkaitan dengan—
 - (i) tanah yang terletak di Malaysia atau apa-apa penambahbaikan kepada tanah itu; atau
 - (ii) barang yang berada di Malaysia pada masa perkhidmatan itu dilaksanakan, selain barang untuk eksport ke luar Malaysia;
- (b) pemprosesan data dan pembekalan maklumat, yang bukan merupakan perkhidmatan yang dibekalkan secara langsung berkaitan dengan—
 - (i) tanah yang terletak di Malaysia atau apa-apa penambahbaikan kepada tanah itu; atau
 - (ii) barang yang berada di Malaysia pada masa perkhidmatan itu dilaksanakan, selain barang untuk eksport ke luar Malaysia;
- (c) pemeriksaan sampel barang yang diambil daripada atau yang menjadi sebahagian daripada—
 - (i) barang yang berada di luar Malaysia pada masa perkhidmatan itu dilaksanakan; atau
 - (ii) barang untuk eksport ke luar Malaysia,

tetapi tidak termasuk mana-mana bahagian suatu pembekalan yang mengandungi perkhidmatan yang berhubung dengan penginapan dan hiburan.

14. Perkhidmatan kewangan, termasuk apa-apa transaksi yang dijalankan mengikut prinsip Syariah, seperti yang berikut:

- (a) pembekalan insurans dan insurans semula yang menyediakan perlindungan terhadap apa-apa risiko yang ditanggung dalam membuat pendahuluan atau pemberian kredit secara langsung yang berhubungan dengan pengeksporan barang ke luar Malaysia;
- (b) nasihat, pengesahan, pemindahan, penerimaan, pungutan, rundingan atau tanggung rugi terhadap pembayaran apa-apa surat kredit secara langsung yang berhubungan dengan pengeksporan barang ke luar Malaysia; atau
- (c) pungutan, pengendorsan atau pendiskaunan apa-apa bil pertukaran atau pemfaktoran perdagangan yang akan diterima yang secara langsung berhubungan dengan pengeksporan barang ke luar Malaysia.

15. Pembekalan kontrak insurans nyawa atau takaful keluarga yang perlindungan sepenuhnya berkaitan dengan risiko di luar Malaysia.

16. Mana-mana perkhidmatan yang berikut yang dilaksanakan sepenuhnya di luar Malaysia:

- (a) perkhidmatan kebudayaan, kesenian, sukan, pelancongan, pendidikan, latihan atau hiburan;
- (b) perkhidmatan pameran atau konvensyen; atau
- (c) perkhidmatan yang bersampingan dengan perkhidmatan yang disebut dalam subbutiran (a) dan (b), termasuk menganjurkan pertunjukan di luar Malaysia.

17. Perkhidmatan telekomunikasi oleh suatu pembekal telekomunikasi yang tempatnya di Malaysia kepada suatu pembekal telekomunikasi yang tempatnya di suatu negara selain Malaysia.

18. Perkhidmatan telekomunikasi oleh suatu pembekal telekomunikasi yang tempatnya di Malaysia kepada pelanggannya berhubung dengan perayauan ke luar di luar Malaysia.

19. Perkhidmatan yang dibekalkan—

- (a) di bawah suatu kontrak dengan seseorang yang tempatnya di suatu negara selain Malaysia; dan
- (b) yang secara langsung memanfaatkan seseorang yang tempatnya di suatu negara selain Malaysia,

yang berhubungan dengan penyediaan persekitaran fizikal bagi operasi peralatan pelayan komputer di Malaysia yang peralatan pelayan komputer itu dimiliki oleh orang yang disebut dalam subbutiran (a) atau (b).

20. Perkhidmatan yang mengandungi salah satu atau kedua-dua yang berikut:
- (a) pembekalan suatu hak untuk menyebarkan iklan dengan cara apa-apa perantara komunikasi; dan
 - (b) penyebaran suatu iklan dengan cara apa-apa perantara komunikasi,

jika Ketua Pengarah berpuas hati bahawa iklan itu bertujuan untuk secara substantial disebarkan di luar Malaysia, tetapi tidak termasuk apa-apa perkhidmatan yang terdiri daripada hanya penyebaran suatu iklan dengan cara pemancaran, pancaran atau penerimaan tanda, isyarat, tulisan, imej, bunyi atau apa-apa jenis maklumat dengan sistem kabel wayar, radio, optik atau sistem elektromagnet lain sama ada atau tidak tanda, isyarat, tulisan, imej, bunyi atau maklumat itu, telah tertakluk kepada pengaturan semula, pengiraan atau proses lain dengan apa-apa cara dalam perjalanan pemancaran, pancaran, atau penerimaannya.

21. Perkhidmatan pos yang dilaksanakan berhubung dengan mel antarabangsa.
22. Perkhidmatan yang dibekalkan oleh ejen pembayaran balik yang diluluskan berhubung dengan pembayaran balik cukai di bawah Skim Bayar Balik Pelancong.
23. (1) Perkhidmatan yang mengandungi pengaturan suatu pelancongan dalam negeri atau pelancongan ke luar negeri oleh seseorang yang tempatnya di Malaysia kepada seseorang yang tempatnya di suatu negara selain Malaysia yang berada di luar Malaysia pada masa perkhidmatan itu dilaksanakan.

(2) “Pelancongan dalam negeri” dan “pelancongan ke luar negeri” mempunyai erti yang diberikan kepadanya di bawah seksyen 2 Akta Industri Pelancongan 1992 [Akta 482].

24. Pajakana kontena udara yang mematuhi piawaian yang ditentukan oleh *International Organization for Standardization, Institution of International Container Lessors* atau organisasi lain yang setara atau pajakana kontena laut yang mematuhi piawaian bagi *Aircraft Unit Load Devices* yang ditentukan oleh *International Air Transport Association* atau organisasi lain yang setara, yang digunakan atau akan digunakan untuk pengangkutan barang.

25. Transaksi pengiraman wang dalaman yang diterima oleh seorang pemegang lesen di bawah Akta Perniagaan Perkhidmatan Wang 2011 [Akta 731] iaitu penyedia perkhidmatan pengiraman wang, yang tempatnya di Malaysia daripada seorang pengirim asal melalui seorang ejen koresponden di luar Malaysia kepada seorang benefisiari di Malaysia.

26. Perkhidmatan hab global untuk pengiriman wang antarabangsa yang disediakan oleh seorang pemegang lesen di bawah Akta Perniagaan Perkhidmatan Wang 2011 iaitu penyedia perkhidmatan pengiriman wang, yang tempatnya di Malaysia untuk seorang ejen koresponden di luar Malaysia kepada ejen koresponden yang lain di luar Malaysia.

27. Pembekalan perkhidmatan dalam talian bagi surat khabar di bawah kod tarif 4902.10 000 dan 4902.90 000 sebagaimana yang disenaraikan dalam Lampiran kepada Perintah ini.

GOODS AND SERVICES TAX ACT 2014

GOODS AND SERVICES TAX (ZERO-RATED SUPPLY) ORDER 2014

IN exercise of the powers conferred by section 17 of the Goods and Services Tax Act 2014 [Act 762], the Minister makes the following order:

Citation and commencement

1. (1) This order may be cited as the **Goods and Services Tax (Zero-Rated Supply) Order 2014**.

(2) This Order comes into operation on 13 October 2014.

Interpretation

2. (1) In this Order—

“ship” includes every description of vessel used in navigation not propelled by oars as provided under the Merchant Shipping Ordinance 1952 including any vessel owned or operated by the government of a foreign state but does not include any vessel which is designed or adapted for recreation, pleasure or other than freight transportation or passenger transportation.

“telecommunication supplier” means a person whose principal activity is the supply of telecommunication services.

“telecommunication services” means the transmission, emission or reception, and the transfer or assignment of the right to use capacity for the transmission, emission or reception of signals, writing, images, sounds or information of any kind by wire cable, radio, optical or other electromagnetic system, or by a similar technical system.

“aircraft” includes any aircraft owned or operated by the government of a foreign state which is not used or intended to be used for recreation or pleasure.

(2) For the purposes of this Order, a person shall be treated as belonging in a country if—

(a) he has his usual place of residence in that country where the supply is made to him as an individual and received by him otherwise than for the purpose of any business carried out by him; and

(b) in the case where paragraph (a) does not apply—

(i) he has in that country a business establishment or fixed establishment and no such establishment elsewhere;

(ii) he has no business establishment or fixed establishment in any country but his usual place of residence is in that country; or

(iii) he has business establishments or fixed establishments both in that country and elsewhere and his establishment which is most directly concerned with the supply is in that country.

(3) For the purposes of subparagraph (2), a fixed establishment in any country includes a branch or an agency through which a person carries on a business in that country.

Zero-rated supply

3. (1) The supply of goods specified in the First Schedule and supply of services specified in the Second Schedule are determined as zero-rated supply.

(2) If any question arises as to whether any particular supply of goods or services is or not included in the First Schedule or Second Schedule, such question shall be decided by the Minister whose decision shall be final.

Classification of goods in the First Schedule

4. The classification of goods specified in the First Schedule shall comply with the Rules for the interpretation of the First Schedule to the Customs Duties Order 2012 [P.U. (A) 275/2012].

FIRST SCHEDULE

[Paragraph 3]

SUPPLY OF GOODS DETERMINED AS ZERO-RATED SUPPLY

1. Goods of any of the descriptions as in **Appendix** to this Order.
2. Medicaments and medical gases in the National Essential Medicines List issued by the Ministry of Health and approved by the Minister and put up in measured doses or in forms of packaging for retail sale.
3. Goods supplied to a designated area from Malaysia other than a designated area.
4. Goods for use as stores on a voyage or flight to or from a place outside Malaysia or as merchandise for sale by retail to persons carried on a voyage or flight to or from a place outside Malaysia in a ship or aircraft.
5. Goods for use as ship spares on a voyage or flight to or from a place outside Malaysia.
6. (1) The supply of treated water by a person who is licensed under the Water Services Industry Act 2006 [Act 655] to domestic consumers irrespective of minimum or non-usage.

(2) The supply of treated water excludes distilled water, de-ionised water, oxygenised water and mineral water.
7. The supply of the first 300 units of electricity to domestic consumers irrespective of minimum or non-usage for a minimum period of twenty-eight days per billing cycle.
8. The supply of raw materials and components made to a person who belongs in a country other than Malaysia for the treatment and processing of goods by any taxable person under the Approved Toll Manufacturer Scheme.

SECOND SCHEDULE

[Paragraph 3]

SUPPLY OF SERVICES DETERMINED AS ZERO-RATED SUPPLY

1. The following services which its supply directly benefit a person wholly in his business capacity (and not in his private or personal capacity):

- (a) ship and aircraft handling services in a port or airport;
- (b) navigation services supplied in relation to a ship or aircraft supplied in a port or airport;
- (c) salvage services supplied in relation to a ship or aircraft;
- (d) repair, maintenance and installation services supplied in relation to a ship or aircraft including parts incorporated;
- (e) surveying or classification services supplied in relation to a ship or aircraft; or
- (f) brokerage and agency services supplied in relation to a ship or aircraft.

2. Notwithstanding item 12, management services supplied in relation to a ship or aircraft which directly benefit a person wholly in his business capacity (and not in his private or personal capacity).

3. (1) Loading, unloading, handling services or storage of goods by a port or airport operator carried or to be carried in a ship or aircraft in a port or airport.

(2) "Handling services" includes—

- (a) stevedoring and portering;
- (b) loading, unloading, reloading, stowing, securing and shifting cargo for the use of cranes and weighing machines;
- (c) sorting, opening for inspection, repairing, weighing and tarring, taping and sealing, erasing and re-marking, labelling and renumbering, tallying, checking, sampling, measuring or gauging of goods;
- (d) survey of cargo (including damaged cargo);
- (e) cargo security services;

- (f)* presenting goods for customs declaration;
 - (g)* preparing or amending customs declaration;
 - (h)* preparing or amending bills of lading, airway bills, and certificates of shipment.
4. Transport services in relation to passengers or goods—
- (a)* from a place outside Malaysia to another place outside Malaysia;
 - (b)* from the last exit point in Malaysia to any place in other country; or
 - (c)* from a place outside Malaysia to the first entry point in Malaysia.
5. Transport, loading, unloading and handling services as referred to in subitem 3(2) in relation to the transport of goods from a place in Malaysia to another place in Malaysia to the extent that those services are supplied by the same supplier as part of the supply of services to which subitem 4(*b*) or (*c*) applies.
6. Transportation services in relation to passengers from a place in Malaysia to another place in Malaysia to the extent that those services are supplied by the same supplier as part of a supply of services to which subitem 4(*b*) or (*c*) applies.
7. Services of insuring the transport of passengers or goods to which items 4, 5 and 6 applies.
8. Services supplied to a person carried on a voyage or flight in a ship or aircraft from a place outside Malaysia to the first entry in Malaysia or from the last exit in Malaysia to a place outside Malaysia.
9. The hiring of any goods for use in a place outside Malaysia throughout the period of the hiring which the goods—
- (a)* are exported by the hirer to such a place; or
 - (b)* are in such a place at the time of the supply is made.
10. Services supplied directly in connection with a land situated outside Malaysia or any improvement to such land but shall not include any services comprising either one or both of the following:
- (a)* the supply of a right to promulgate an advertisement by means of any medium of communication; and
 - (b)* the promulgation of an advertisement by means of any medium of communication.

11. Services supplied directly in connection with goods which are outside Malaysia when the services are performed but shall not include any services comprising either one or both of the following:

- (a) the supply of a right to promulgate an advertisement by means of any medium of communication; and
- (b) the promulgation of an advertisement by means of any medium of communication.

12. Services supplied under a contract with a person who belongs in a country other than Malaysia and which directly benefit a person who belongs in a country other than Malaysia who is outside Malaysia at the time the services are performed, but shall not include—

- (a) any services comprising either one or both of the following:
 - (i) the supply of a right to promulgate an advertisement by means of any medium of communication; and
 - (ii) the promulgation of an advertisement by means of any medium of communication; or
- (b) services which are supplied directly in connection with—
 - (i) a land situated in Malaysia or any improvement to such land;
 - (ii) goods which are in Malaysia at the time the services are performed; or
 - (iii) capital market products as defined in the Capital Markets and Services Act 2007 [Act 671] traded in Malaysia or insurance contracts where the coverage relates to risk in Malaysia and includes any similar transaction conducted in accordance with the principles of Syariah.

13. Notwithstanding item 12, the following services which are supplied under a contract with and which directly benefit a person wholly in his business capacity (and not in his private or personal capacity) and who in that capacity belongs in a country other than Malaysia:

- (a) services of engineers, lawyers, accountants and other similar consultancy services, not being services which are supplied directly in connection with—
 - (i) land situated in Malaysia or any improvement to such land; or
 - (ii) goods which are in Malaysia at the time the services are performed, other than goods for export outside Malaysia;

- (b) data processing and provision of information, not being services which are supplied directly in connection with—
 - (i) land situated in Malaysia or any improvement to such land; or
 - (ii) goods which are in Malaysia at the time the services are performed, other than goods for export outside Malaysia;
- (c) the testing of a sample of goods taken from or forming part of—
 - (i) goods which are outside Malaysia at the time the services are performed; or
 - (ii) goods for export outside Malaysia,

but shall not include any part of a supply comprising services relating to accommodation and entertainment.

14. Financial services, including any transaction conducted in accordance with the principles of Syariah, as follows:

- (a) supply of insurance and reinsurance which provides coverage against any risk incurred in the making of advances or the granting of credit directly relating to the export of goods outside Malaysia;
- (b) the advising, confirmation, transfer, acceptance, collection, negotiation or indemnity against payment of any letter of credit directly relating to the export of goods outside Malaysia; or
- (c) the collection, endorsement or discounting of any bill of exchange or the factoring of trade receivables which directly relate to the export of goods outside Malaysia.

15. Supply of life insurance or family takaful contract where the coverage wholly relates to the risk outside Malaysia.

16. Any of the following services which are performed wholly outside Malaysia:

- (a) cultural, artistic, sporting, tourism, educational, training or entertainment services;
- (b) exhibition or convention services; or
- (c) services ancillary to the services referred to in subitems (a) and (b), including organising the performance outside Malaysia.

17. Telecommunication services by a telecommunication supplier who belongs in Malaysia to a telecommunication supplier who belongs in a country other than Malaysia.

18. Telecommunication services by a telecommunication supplier who belongs in Malaysia to its subscriber in relation to outbound roaming outside Malaysia.

19. Services supplied—

(a) under a contract with a person who belongs in a country other than Malaysia; and

(b) which directly benefit a person who belongs in a country other than Malaysia,

relating to the provision of a physical environment for the operation of the computer server equipment in Malaysia of a computer server equipment belonging to a person as referred to in subitems (a) and (b).

20. Services comprising either one or both of the following:

(a) the supply of a right to promulgate an advertisement by means of any medium of communication; and

(b) the promulgation of an advertisement by means of any medium of communication,

where the Director General is satisfied that the advertisement is intended to be substantially promulgated outside Malaysia, but shall not include any services comprising only the promulgation of an advertisement by means of the transmission, emission or reception of signs, signals, writing, images, sounds or information of any kind by wire cable, radio, optical or other electromagnetic systems whether or not such signs, signals, writing, images, sounds or information have been subjected to rearrangement, computation or other processes by any means in the course of their transmission, emission or reception.

21. Postal service performed in relation to international mail.

22. Services supplied by an approved refund agent in relation to the refund of tax under the Tourist Refund Scheme.

23. (1) Services comprising the arranging of an inbound tour or outbound tour by a person who belongs in Malaysia to a person who belongs in a country other than Malaysia and is outside Malaysia when the services are performed.

(2) “Inbound tour” and “outbound tour” has the meaning assigned to it under section 2 of the Tourism Industry Act 1992 [Act 482].

24. The lease of air container which conforms to the standards defined by the International Organization for Standardization, the Institution of International Container Lessors or any other equivalent organization or the lease of sea containers which conforms to the standards for Aircraft Unit Load Devices defined by the International Air Transport Association or any other equivalent organization, used or to be used for the transportation of goods.

25. Inward remittance transactions received by a licensee under the Money Services Business Act 2011 [Act 731], who is a remittance service provider who belongs in Malaysia from an originator via a correspondent agent outside Malaysia to a beneficiary in Malaysia.

26. Global hubbing services for international remittances provided by a licensee under the Money Services Business Act 2011 who is a remittance service provider who belongs in Malaysia for a correspondent agent outside Malaysia to another correspondent agent outside Malaysia.

27. Supply of online services for newspapers under the tariff codes 4902.10 000 and 4902.90 000 as listed in the Appendix to this Order.

LAMPIRAN/APPENDIX

TARIFF CODE		DESCRIPTION
01.02		Live bovine animals.
0102.21	000	- Cattle:
0102.29		- - Pure-bred breeding animals:
		- - Other:
		- - - For slaughter:
	110	- - - - Oxen (cow)
	190	- - - - Other
		- - - Other:
	910	- - - - Oxen (cow)
	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
01.05		Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls.
0105.11		- Weighing not more than 185g:
		- - Fowls of the species <i>Gallus domesticus</i> :
	100	- - - Breeding fowls (day old chicks only)
	900	- - - Other

TARIFF CODE		DESCRIPTION
0105.13		-- Ducks:
	100	--- Breeding ducklings (day old ducklings only)
	900	--- Other
0105.94		-- Fowls of the species <i>Gallus domesticus</i> :
		--- Weighing not more than 2kg:
	110	---- Breeding fowls
	190	---- Other
0105.99		-- Other:
	100	--- 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.
		- Fresh or chilled:
0203.11	000	-- Carcasses and half-carcasses
0203.12	000	-- Hams, shoulders and cuts thereof, with bone
0203.19	000	in
		-- Other
		- Frozen:
0203.21	000	-- Carcasses and half-carcasses
0203.22	000	-- Hams, shoulders and cuts thereof, with bone
		in
0203.29	000	-- Other
02.04		Meat of sheep or goats, fresh, chilled or frozen.
0204.10	000	- Carcasses and half-carcasses of lamb, fresh or chilled
		- Other meat of sheep, fresh or chilled:
0204.21	000	-- Carcasses and half-carcasses
0204.22	000	-- Other cuts with bone in
0204.23	000	-- Boneless
0204.30	000	- Carcasses and half-carcasses of lamb, frozen
		- Other meat of sheep, frozen:

TARIFF CODE		DESCRIPTION
0204.41	000	-- Carcasses and half-carcasses
0204.42	000	-- Other cuts with bone in
0204.43	000	-- Boneless
0204.50	000	- Meat of goats
02.06		Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, 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, fresh or chilled (sheep and goats only)
0206.90	000	- Other, frozen (sheep and goats only)
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	-- Cuts and offal, fresh or chilled
0207.14	000	-- Cuts 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.)

TARIFF CODE		DESCRIPTION
0301.93	000	-- Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>hypophthalmichtys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>)
0301.94	000	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)
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.
0302.11	000	- Salmonidae, excluding livers and roes: -- 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 gorbuscha</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>Salmo 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
0302.21	000	- 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: -- 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
0302.31	000	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes: -- 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>)

TARIFF CODE		DESCRIPTION
0302.39	000	-- Other - 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:
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>Eulichthyidae</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>)

TARIFF CODE		DESCRIPTION
0302.79	000	-- Other
		- Other fish, excluding livers and roes:
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
03.03		Fish, frozen, excluding fish fillets and other fish meat of heading 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 gorboscha</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>Mylopharyngodon 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>Solwidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:

TARIFF CODE		DESCRIPTION
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 stripe-bellied 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>Thunnus albacares</i>)
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>)

TARIFF CODE		DESCRIPTION
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>Dissostichus spp.</i>)
0303.84	000	-- Seabass (<i>Dicentrarchus spp.</i>)
0303.89	000	-- Other
0303.90	000	- Livers and roes
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

TARIFF CODE		DESCRIPTION
0304.51	000	- Other, fresh or chilled: -- 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> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>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.</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>):
0304.61	000	-- Tilapias (<i>Oreochromis spp.</i>)
0304.62	000	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>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</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> :
0304.71	000	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)
0304.72	000	-- Haddock (<i>Melanogrammus aeglefinus</i>)
0304.73	000	-- Coalfish (<i>Pollachius virens</i>)
0304.74	000	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)
0304.75	000	-- Alaska Pollack (<i>Theraga chalcogramma</i>)
0304.79	000	-- Other - Frozen fillets of other fish:
0304.81	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>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)
0304.82	000	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> ,

TARIFF CODE		DESCRIPTION
0304.83	000	-- <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>
		-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</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</i> , <i>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
		- Other, frozen:
0304.91	000	-- Swordfish (<i>Xiphias gladius</i>)
0304.92	000	-- Toothfish (<i>Dissostichus spp.</i>)
0304.93	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>)
0304.94	000	-- Alaska Pollack (<i>Theragra chalcogramma</i>)
0304.95	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> , other than Alaska Pollack (<i>Theragra chalcogramma</i>)
0304.99	000	-- Other
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		- Livers and roes, dried, smoked, salted or in brine:
	100	-- Of cod
		-- Of salmon:
	220	--- Dried, salted or in brine
		-- Of other marine fish:
	320	--- Dried, salted or in brine
		-- Of freshwater fish
	420	--- Dried, salted or in brine
		- Fish fillets, dried, salted or in brine, but not smoked:

TARIFF CODE		DESCRIPTION
0305.31	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>)
0305.32	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>
0305.39		-- Other:
	100	--- Of freshwater fish
	200	--- Of marine 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

TARIFF CODE		DESCRIPTION
0305.72	400	--- Freshwater
		- Fish fins, heads, tails, maws and other edible fish offal :
		-- Fish heads, tails and maws:
		--- Fish maws:
	110	---- Of cod
	190	---- Other
		--- Other:
		---- Marine:
	911	----- Of cod
	919	----- Other
0305.79	920	---- Freshwater
		-- Other:
		--- Marine:
	110	---- Of cod
	190	---- Other
	200	--- Freshwater
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.
0306.11	000	- Frozen:
		-- 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)
0306.21		- Not frozen:
		-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Janus spp.</i>):
0306.22		--- In airtight containers:
	190	---- Other (other than smoked)
	900	--- Other
		-- Lobster (<i>Homarus spp.</i>):
		--- In airtight containers:
	190	---- Other (other than smoked)

TARIFF CODE		DESCRIPTION	
0306.24	900	--- Other -- Crabs:	
		--- In airtight containers:	
0306.25	190	---- Other (other than smoked)	
	900	--- Other -- Norway lobsters (<i>Nephrops norvegicus</i>):	
		--- In airtight containers:	
0306.26	190	---- Other (other than smoked)	
	900	--- Other -- Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>):	
		--- Other:	
0306.27	910	---- Fresh or chilled	
	990	---- Other -- Other shrimps and prawns:	
		--- Other:	
	910	---- Fresh or chilled	
	990	---- 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	- Oysters -- Live, fresh or chilled -- Other:	
		100	--- Frozen
		200	--- Dried, salted or in brine - Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :
0307.21 0307.29	000	-- Live, fresh or chilled -- Other:	
		100	--- Frozen
		200	--- Dried, salted or in brine - Mussels (<i>Mytilus spp.</i> , <i>Perna spp.</i>)
0307.31 0307.39	000	-- Live, fresh or chilled: -- Other:	
		100	--- Frozen
		200	--- Dried, salted or in brine - Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepioloa spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Logilo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepiteuthis spp.</i>)
0307.41 0307.49	000	-- Live, fresh or chilled -- Other:	

TARIFF CODE		DESCRIPTION
0307.51 0307.59	100	--- Frozen
	200	--- Dried, salted or in brine
	000	- Octopus (<i>Octopus spp.</i>)
		-- Live, fresh or chilled
		-- Other:

0307.60	100	--- Frozen
	200	--- Dried, salted or in brine
		- Snails, other than sea snails:
	100	-- Live, fresh or chilled
	200	-- Frozen
	300	-- Dried, salted or in brine
0307.71 0307.79		- 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> , <i>Solecurtidae</i> , <i>Solenidae</i> , <i>Tridacnidae</i> and <i>Veneridae</i>):
	000	-- Live, fresh or chilled
		-- Other:
	100	--- Frozen
	200	--- Dried, salted or in brine
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 0308.19		- Sea cucumbers (<i>Stichopus japonicus</i> , <i>Holothurioidea</i>):
	000	-- Live, fresh or chilled
		-- Other:
	100	--- Frozen
	200	--- Dried, salted or in brine
0308.21 0308.29		- Sea urchins (<i>Strongylocentrotus spp.</i> , <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echichinus esculentus</i>):
	000	-- Live, fresh or chilled
		-- Other:
	100	--- Frozen
	200	--- Dried, salted or in brine
0308.30		- Jellyfish (<i>Rhopilema spp.</i>):
	100	-- Live, fresh or chilled
	200	-- Frozen
	300	-- Dried, salted or in brine

TARIFF CODE		DESCRIPTION
0308.90	100 200 300	- Other -- Live, fresh or chilled -- Frozen -- Dried, salted or in brine
04.07		Birds' eggs, in shell, fresh, preserved or cooked.
0407.11 0407.19	000 100	- Fertilised eggs for incubation: -- Of fowls of the species <i>Gallus domesticus</i> -- Other: --- Of ducks
0407.21	000	- Other fresh eggs: -- Of fowls of the species <i>Gallus domesticus</i> -- Other: --- Of ducks
0407.90	100 100 200	- Other: (salted only) -- Of fowls of the species <i>Gallus domesticus</i> -- 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 0703.20 0703.90	000 000 000	- Onions and shallots - Garlic - Leeks and other alliaceous vegetables
07.04		Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.
0704.10 0704.20 0704.90	000 000	- Cauliflowers and headed broccoli - Brussels sprouts - Other: -- Cabbages: --- Round (drumhead) --- Other
	110 190 200 900	--- Round (drumhead) --- Other -- Chinese mustard -- Other

TARIFF CODE		DESCRIPTION
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
0705.21	000	- Chicory:
		-- 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., 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

TARIFF CODE		DESCRIPTION
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:
0710.21	000	-- Peas (<i>Pisum sativum</i>)
0710.22	000	-- Beans (<i>Vigna spp., 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		- Olives:
	900	-- Other (in brine only)
0711.40		- Cucumbers and gherkins:
	900	-- Other (in brine only)
		- Mushrooms and truffles
0711.51		-- Mushrooms of the genus <i>Agaricus</i> :
	900	--- Other (in brine only)
0711.59		-- Other:
	900	--- 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

TARIFF CODE		DESCRIPTION
07.12		Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.
0712.90	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>)
0713.40	000	- Lentils (Dhall)
07.14		Manioc, arrowroot, salep, Jerusalem 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.
0714.10		- Manioc (cassava) :
	100	-- Dried chips
	200	-- In the form of pellets
	900	-- Other
0714.20	000	- Sweet potatoes
0714.30	000	- Yams (<i>Diocorea spp.</i>)
08.01		Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.
		- Coconuts:
0801.11	000	-- Desiccated
0801.12	000	-- In the inner shell (endocarp)
0801.19		-- Other:
0801.19	100	--- Young coconut
	900	--- Other
08.03		Bananas, including plantains, fresh or dried.
0803.10	000	- Plantains (fresh only)
0803.90		- Other:
	100	-- Pisang mas (fresh only)
	200	-- Pisang rastali (fresh only)
	300	-- Pisang berangan (fresh only)
	400	-- Pisang embun (fresh only)
	900	-- Other (fresh only)

TARIFF CODE		DESCRIPTION
08.04		Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.
0804.10	000	- Dates (fresh only)
0804.20	000	- Figs (fresh only)
0804.30	000	- Pineapple (fresh only)
0804.40	000	- Avocados (fresh only)
0804.50		- Guavas, mangoes and mangosteens:
	100	-- Guavas (fresh only)
	200	-- Mangos (fresh only)
	300	-- Mangosteens (fresh only)
08.05		Citrus fruit, fresh or dried.
0805.10		- Oranges:
	100	-- Fresh
0805.20		- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:
	110	-- Mandarins (including tangerines and satsumas): --- Fresh
	900	-- Other (fresh only)
0805.40	000	- Grapefruit including pamelos (fresh only)
0805.50		- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus arantifolia</i> , <i>Citrus latifolia</i>):
	100	-- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) (fresh only)
	200	-- Lime (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>) (fresh only)
0805.90	000	- Other (<i>Citrus microcarpa</i>) (fresh only)
08.06		Grapes, fresh or dried.
0806.10	000	- Fresh
08.07		Melons (including watermelons) and pawpaws (papayas), fresh.
		- Melons (including watermelons):
0807.11	000	-- Watermelons
0807.19	000	-- Other
0807.20		- Papaws (papayas):
	100	-- Mardi backcross solo (betik solo)
	900	-- Other
08.08		Apples, pears and quinces, fresh.
0808.10	000	- Apples

TARIFF CODE		DESCRIPTION
0808.30	000	- Pears
0808.40	000	- Quinces
08.09		Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.
0809.10	000	- Apricots - Cherries
0809.21	000	-- Sour cherries (<i>prunus cerasus</i>)
0809.29	000	-- Other
0809.30	000	- Peaches, including nectarines
0809.40		- Plums and sloes:
	100	-- Plums
	200	-- Sloes
08.10		Other fruit, fresh.
0810.10	000	- Strawberries
0810.20	000	- Raspberries, blackberries, mulberries and longanberries
0810.30	000	- Black, white or red currants and gooseberries
0810.40	000	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>
0810.50	000	- Kiwifruit
0810.60	000	- Durians
0810.70	000	- Persimmons
0810.90		- Other:
		-- Tropical fruit:
	110	--- Rambutan
	120	--- Langsat
	130	--- Jackfruit (<i>cempedak</i> and <i>nangka</i>)
	140	--- Mata kucing (including longan)
	150	--- Sapodilla (<i>ciku</i> fruit)
	160	--- Star fruits
	190	--- Other
	990	-- Other
08.13		Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of Chapter 8 of the Customs Duties Order 2012.
0813.40		- Other fruits
	100	-- Tamarinds
	900	-- Other (<i>Assam</i> (genus : <i>Garcinia atroviridis</i>) only)

TARIFF CODE		DESCRIPTION
09.01		Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.
0901.21	000	- Coffee, roasted:
0901.22	000	- - Not decaffeinated
		- - Decaffeinated
09.02		Tea, whether or not flavoured.
0902.10	000	- Green tea (not fermented) in immediate packings of a content not exceeding 3kg
0902.20	000	- Other green tea (not fermented)
0902.30	000	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3kg
0902.40	000	- Other black tea (fermented) and other partly fermented tea
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		- Pepper: (genus <i>Piper</i>)
		- - Crushed or ground:
	100	- - - White
	200	- - - Black
	900	- - - 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:
0906.19	000	- - Cinnamon (<i>Cinnamomum zeylanicum</i> Blume)
0906.20	000	- - Other
		- 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:
0908.12	000	- - Neither crushed nor ground
		- - Crushed nor ground

TARIFF CODE		DESCRIPTION
0908.21	000	- Mace:
0908.22	000	-- Neither crushed nor ground
		-- Crushed nor ground
0908.31	000	- Cardamoms:
0908.32	000	-- Neither crushed nor ground
		-- Crushed nor ground
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
0909.61	000	- Seeds of anise, badian, caraway or fennel;
0909.62	000	juniper berries:
		-- Neither crushed nor ground
		-- 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)
0910.91	000	- Other spices:
0910.99	000	-- Mixtures referred to in Note 1(b) of Chapter 9 of the Customs Duties Order 2012.
		-- 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:

TARIFF CODE		DESCRIPTION
	100 900	-- Of a kind used for animal feed -- Other
1101.00	000	Wheat or meslin flour (including attar flour).
11.02		Cereal flours other than of wheat or meslin.
1102.90	100	- Other: -- Rice flour
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 of the Customs Duties Order 2012.
1106.20	100 200	- Of sago or of roots or tubers of heading 07.14: -- Of sago -- Of manioc (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 Chapter 15 of the Customs Duties Order 2012, other than edible fats or oils or their fractions of heading 15.16.

TARIFF CODE		DESCRIPTION
1517.90		- Other:
		-- Other mixtures or preparations of vegetables fats or oils or of their fractions:
		--- Liquid mixtures of preparations:
	521	---- In which ground-nut oil predominates (for cooking oil only but excluding crude oil)
	522	---- In which palm oil predominates:
		----- Other: (for cooking oil only)
	526	----- In packing of a net weight of less than 20kg
	527	----- In packing of a net weight of 20kg or more
	561	---- In which coconut oil predominates (for cooking oil only but excluding crude oil)
16.05		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.
		- Shrimps and prawns:(cencaluk only)
1605.21	000	-- Not in airtight container
1605.29		-- Other:
	900	--- Other
17.01		Cane or beet sugar and chemically pure sucrose, in solid form.
		- Other: (cane sugar only)
1701.99	000	-- Other (coarse sugar and fine 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		- Preparations for infant use, put up for retail sale:
	100	-- Of goods of headings 04.01 to 04.04:
		--- Not containing cocoa
	211	---- Prepared milk in powder form

TARIFF CODE		DESCRIPTION
19.02		Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.
1902.19	200 400 900	- Uncooked pasta, not stuffed or otherwise prepared: - - Other: - - - Rice vermicelli (bee hoon) - - - Noodles (mee kuning) - - - Other (laksa and kue tiaw only)
1902.30	500 900	- Other pasta: - - Rice vermicelli (bee hoon) - - Other (laksa and kue tiaw only)
19.05		Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.
1905.90	900	- - Other (White bread and wholemeal bread not containing fruits, nuts and seeds only)
21.01		Extract, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.
2101.11 2101.20	000	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: - - Extracts, essence and concentrates
	900	- Extracts, essence and concentrates, of tea or maté, and preparations with a basis of these extracts, essence or concentrates or with a basis of tea or maté: - - Other (tea only)
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

TARIFF CODE		DESCRIPTION
	200	2103.10 000 and 2103.20 000 (budu only) - - 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)
48.20		Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.
4820.20	000	Exercise books
49.01		Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.
4901.91	000	- Other: - - Dictionaries and encyclopaedias, and serial installments thereof (Dictionaries only)
4901.99	000	- - Other (Student text books, reference books, work books and religious text only)
49.02		Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.
4902.10	000	- Appearing at least four times a week (newspapers only)
4902.90	000	- Other (newspapers only)
4903.00	000	Children's picture, drawing or colouring books.

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DATO' SERI AHMAD HUSNI BIN MOHAMAD HANADZLAH

Menteri Kewangan Kedua/

Second Minister of Finance

[Akan dibentangkan di Dewan Rakyat menurut subseksyen 17(5) Akta Cukai Barang dan Perkhidmatan 2014]

[To be laid before the Dewan Rakyat pursuant to subsection 17(5) of the Goods and Services Tax Act 2014]