

LAMPIRAN A

Perakuan oleh Cawangan Dasar & Pelaksanaan Cukai Perkhidmatan, Ibu Pejabat Kastam Diraja Malaysia berhubung dengan:

No.	Perkara	Keterangan	Keputusan
1	Owner of excursion bus sells own tour package	In view that the tour package has transportation bundled inside it, is there any service tax chargeable on the whole tour package?	The sale of tour package is not subject to service tax.
2	Owner of excursion bus RENTS OUT bus (with driver) to other persons	Does the bus owner need to charge SST on the "rental with driver"?	Rental of bus with driver is considered as provision of excursion bus service and subject to service tax under item 7 of Group I in the First Schedule of the Service Tax Regulations 2018.
3	Owner of excursion bus RENTS OUT bus (no driver) to other persons	Does the bus owner need to charge SST on the "rental without driver"?	Rental of bus without driver is considered as provision of excursion bus service and subject to service tax under item 7 of Group I in the First Schedule of the Service Tax Regulations 2018.
4	Tour operator does NOT own any excursion bus	Is there any SST charged on the sale of tour package by Tour Operator 2?	The sale of tour package is not subject to service tax.
5	Tour operator is licensed under Land Public Transport Act 2010 but needs to rent additional buses from other bus owners	Is there any Service Tax charged on the sale of tour package by Tour Operator 3?	The sale of tour package is not subject to service tax.

Jabatan Kastam Diraja Malaysia mempunyai hak untuk meminda, mengubah atau menarik balik keputusan yang diberi pada bila-bila masa.

Keputusan ini terbatal dengan sendirinya sekiranya berlaku perubahan dasar IKDM atau pindaan perundangan Cukai Perkhidmatan berhubung dengan perkara di atas.

Disemak



Nama: NURULHUDA BINTI ZULKIFLI

Jawatan: PENGUASA KASTAM

Disahkan



Nama: FAIZULNUDIN BIN HASHIM

Jawatan: TIMBALAN PENGARAH KASTAM

No. Rujukan: KE.HF(146)769/13 Klt. 9 (44)

Tarikh: 15/11/2018