

PEMBERITAHUAN PERTANYAAN

DEWAN RAKYAT, MALAYSIA

**DARIPADA : Y.B. TUAN HAJI KHALID BIN ABDUL SAMAD
(SHAH ALAM)**

PERTANYAAN : BERTULIS

Y.B. TUAN HAJI KHALID BIN ABDUL SAMAD [SHAH ALAM] minta
MENTERI KEWANGAN menyatakan :-

- (a) berapakah jumlah barangan dan perkhidmatan yang dulu tidak tertakluk kepada Cukai SST tetapi hari ini di kenakan kadar 6% GST; dan
- (b) nyatakan senarai barangan tersebut.

JAWAPAN

Untuk makluman Ahli Yang Berhormat,

- a. Berdasarkan senarai 944 barangan dan perkhidmatan yang diperolehi dari data *Consumer Price Index* (CPI), 739 daripadanya

merupakan barangan dan 205 merupakan perkhidmatan. Daripada 739 barangan, sebanyak 138 barangan (18.67%) yang dahulunya tidak dikenakan cukai jualan kini dikenakan GST 6% dan daripada 205 perkhidmatan, sebanyak 56 perkhidmatan (27.32%) yang dulunya tidak dikenakan cukai perkhidmatan kini dikenakan GST 6%.

- a. Antara barangan yang sebelum ini tiada cukai jualan tetapi dikenakan GST pada kadar 6% ialah makanan kucing, kalkulator dan majalah. Manakala antara perkhidmatan yang sebelum ini tiada cukai perkhidmatan tetapi dikenakan GST pada kadar 6% ialah perkhidmatan pos, dobi dan catering. Maklumat terperinci mengenai senarai barang dan perkhidmatan yang dulu tidak tertakluk kepada Cukai SST tetapi hari ini dikenakan kadar 6% GST adalah seperti di **Lampiran A**.

LAMPIRAN A

CONTOH BARANG TIADA CUKAI JUALAN TETAPI DIKENAKAN GST 6%

	ITEM CODE		SALES TAX	GST
1	093401	CAT FOOD * * * * * 500GM BOX	0%	Standard
2	093402	FISH FOOD * * * * * 300 GM PK	0%	Standard
3	011403	SPONGE CAKE * * * 1 KG	0%	Standard
4	011405	PAU * * * * * EH	0%	Standard
5	011409	KARIPAP * * * * * * * * * EH	0%	Standard
6	011415	MUFFIN * * * * * * * * * * EH	0%	Standard
7	011422	CHIFFON CAKE * * * * * 300GM	0%	Standard
8	011407	DOUGHNUT * * * * * * * * * EH	0%	Standard
9	014102	RECOMB. FULL CREAM MILK * *1L	0%	Standard
10	014103	FRESH DISTERIL MILK * 900ML BOT	0%	Standard
11	014104	CREAMER, NESTLE COFFEEMATE * 450GM PK	0%	Standard
12	014201	EVA. MILK IDEAL * * 400GM TN	0%	Standard
13	014203	CREAMER, F&N * * * * * 505GM	0%	Standard
14	014204	FILLED MILK F&N * * * 400GM TN	0%	Standard
15	014207	VIT.SWT CREAMER, F&N * 510GM	0%	Standard
16	014209	SWT CREAMER TEA POT * * 505 GM	0%	Standard
17	014302	POWD-MILK FERNLEAF * 600 GM PK	0%	Standard
18	014308	POWD-MILK EVERYDAY * 600GM PK	0%	Standard
19	014314	POWD-MILK NESPRAY * 600 GM PK	0%	Standard
20	093303	FERTILIZERS * * * * * 400 GM	0%	Standard
21	093302	FRESH FLOWERS (ROSE) * * * EH	0%	Standard
22	016309	FRESH COCONUT MILK * * * * KG	0%	Standard
23	011202	CORN FLOUR * * * * * 450 GM TN	0%	Standard
24	011423	SAUSAGE BUN * * * * * * EH	0%	Standard
25	012310	FRANKFURTERS (CHICKEN)* 10/PK	0%	Standard
26	071202	M/CYC HONDA WAVE * * * * * EH	0%	Standard

27	071203	USED M/CYC MODENAS KRISS * EH	0%	standard
28	071204	USED M/CYC HONDA EX-5 * * * EH	0%	standard
29	071205	M/CYC MODENAS * * * * * EH	0%	standard
30	071208	YAMAHA 110 LAGENDA * * * * EH	0%	standard
31	071209	USED M/CYCLE YAMAHA Y 100 * EH	0%	standard
32	071207	USED M/CYC YAMAHA SS 110* * EH	0%	standard
33	091302	PERSONAL COMPUTER * * * 1 SET	0%	standard
34	091303	COMPUTER PRINTER, CANON * * EH	0%	standard
35	091304	COMPUTER NOTEBOOK, ACER * * EH	0%	standard
36	091405	COMPACT DISC * * * * * * * EH	0%	standard
37	091401	SOUND REC TAPE 60D SONY * * EH	0%	standard
38	091301	CALCULATORS * * * * * * * * EH	0%	standard
39	015302	MARGARINE PLANTA * * 240GM PK	0%	standard
40	015303	MARGARINE DAISY * * * 500GM PK	0%	standard
41	061301	SPECTACLES MEN'S L-SIGHTED PR	0%	standard
42	091201	VIDEO CAMERAS SONY * * * * EH	0%	standard
43	091205	DIGITAL CAMERA CANON * * * EH	0%	standard
44	123308	SUNGLASSES * * * * * * * * PR	0%	standard
45	091209	FUJIFILM SUPERIA * * * ROLL	0%	standard
46	055205	GARDEN TOOL-CANGKUL * * * * EH	0%	standard
47	055204	GAR.TOOL CANGKUL 2.5,CHINA* EH	0%	standard
48	055206	HAND SAW * * * * * * * * * EH	0%	standard
49	010202	MALTED DRINK MILO * * 200GM PK	0%	standard
50	010204	OVALTINE * * * * * * * 150GM PK	0%	standard
51	010206	MALTD DRINK HORLICKS * 320GM BOT	0%	standard
52	011207	TWISTIES * * * * * * * 70GM PK	0%	standard
53	011208	PRAWN CRACKERS * * * * 70GM PK	0%	standard
54	011416	KUIH LAPIS * * * * * * * * EH	0%	standard
55	011417	SERI MUKA * * * * * * * * EH	0%	standard
56	011418	INSTANT ROTI CANAI * * 5PC PK	0%	standard

57	011420	KASUI / KUSUI * * * * * * * * EH	0%	standard
58	011421	APAM * * * * * * * * EH	0%	standard
59	011424	CUCUR BADAQ * * * * * * * EH	0%	standard
60	013302	KEROPOK IKAN * * * * * * 250GM	0%	standard
61	018304	KAYA YEO'S * * * * * * 480G TN	0%	standard
62	019113	PERENCAH TOM YAM ADABI * 40GM	0%	standard
63	019114	FRIED RICE PASTE, ADABI * 40GM	0%	standard
64	019202	SOYA SAUCE BLACK * * 350ML BOT	0%	standard
65	019211	SOYA SAUCE BLK HABHAL'S 345 ML	0%	standard
66	019216	KICAP CAIR, MAGGI * * * 280ML	0%	standard
67	018305	KAYA YEO'S * * * * 300 GM TN	0%	standard
68	019111	SOUP MIX ADABI * * * * * 8 GM	0%	standard
69	019203	VINEGAR WHITE * 600-650ML BOT	0%	standard
70	019212	SOYA SAUCE YEO'S * 330 ML BOT	0%	standard
71	093403	PET, IKAN EMAS, LOCAL * * * EH	0%	standard
72	093407	PET, HAMSTER * * * * * * * PR	0%	standard
73	093406	AQUARIUM * * * * * * * * EH	0%	standard
74	093201	FISHING ROD * * * * * * * * EH	0%	standard
75	093202	BADMINTON RACKET * * * * * EH	0%	standard
76	093603	PRAYING OIL * 1.5-2.0LT/KG BOT	0%	standard
77	095409	PRINTER TONNER, BLACK * * * EH	0%	standard
78	123101	RING GOLD 22K (916) 5G * * EH	0%	standard
79	052009	TAILRG CHG CURTAIN * * * * SET	0%	standard
80	045401	CHARCOAL * * * * * * * * 1KG	0%	standard
81	093601	JOSS STICK * * * * * * * * PK	0%	standard
82	095407	A4 P'STAT PAPER * 1 RIM 80 GSM	0%	standard
83	072205	PETROL UNLEADED 97 * * * 10L	0%	standard
84	045302	KEROSENE * * * * * * * * 1L	0%	standard
85	056120	MOSQUITO COIL FUMAKILLA * 10/P	0%	standard
86	056125	FUMAKILLA VAPE MAT * * * 30 PC	0%	standard

87	056130	SHIELDTOX ATTACK * * 360GM TN	0%	Standard
88	056133	MORTEIN KNOCKDOWN * * * 346 GM	0%	Standard
89	061102	APPETON VIT.C * * * * 60TAB PK	0%	Standard
90	061106	PHARMATON CAPSULES * * 30/BOT	0%	Standard
91	061115	YONG SAM, CANADA * * * * * 10G	0%	Standard
92	061116	YONG SAM ROOTS * * * * * 10G	0%	Standard
93	061118	MED.OIL KAPAK * * * 10ML BOT	0%	Standard
94	061128	TONGKAT ALI POWER ROOT * 250ML	0%	Standard
95	061119	OXY 5 * * * * * * * 10 GM TIUB	0%	Standard
96	061122	APPETON * * * * * 70 BIJI BOT	0%	Standard
97	061123	YONG SAM * * * * * * * 10GM	0%	Standard
98	043101	PVC PIPE * * * * * * * * 6 M	0%	Standard
99	043113	METAL ROOFING SPANDEX * * 1 FT	0%	Standard
100	016308	INSTANT COCONUT MILK * * * 200ML BOX	0%	Standard
101	017205	TEMPE * * * * * * * * 300GM PK	0%	Standard
102	017208	BN-CURD HARD * * * * * * 10PC	0%	Standard
103	017210	BN-CURD SOFT * * * * * * 10PC	0%	Standard
104	017212	DRIED RED BEAN * * * * * * KG	0%	Standard
105	017211	DRIED SUNFLOWER SEEDS * 200GM	0%	Standard
106	013305	FISH BALLS * * * * * * * 300GM	0%	Standard
107	013306	SARDINE * * * * * * * 425GM TN	0%	Standard
108	013307	SARDINE CAP AYAM * * 425GM TN	0%	Standard
109	013322	TUNA SPRAD AYAM BND * 185 GM TN	0%	Standard
110	013314	IKAN BILIS CAN YEO'S 160 GM TN	0%	Standard
111	013321	CANNED CUTTLE FISH * * * * TN	0%	Standard
112	095401	EXERCISE BOOK 120PAGE * * EH	0%	Standard
113	095301	M'ZINE WANITA * * * * * * CPY	0%	Standard
114	095302	M'ZINE UTUSAN RADIO & TV * CPY	0%	Standard
115	095303	MAGAZINE TIME * * * * * * CPY	0%	Standard
116	095304	MAGAZINE HER WORLD * * * CPY	0%	Standard

117	071301	BICYCLE MOUNTAIN BIKE * * * EH	0%	standard
118	071302	BICYCLE BMX 20" * * * * * EH	0%	standard
119	093602	INCENSE PAPER * * * * * PK	0%	standard
120	121305	LIPSTICK * * * * * 4.2 GM	0%	standard
121	121323	LIPSTICK, SILKY GIRL * 3.5 GM	0%	standard
122	121337	NAIL COLOUR * * * * * EH	0%	standard
123	121338	JOHNSON'S BABY LOTION * 200 ML	0%	standard
124	121346	JOHNSON'S FACE POWDER * 10 GMPK	0%	standard
125	121347	SILKY FOR MEN * * * 100 ML BOT	0%	standard
126	121348	EYE SHADOW, SILKY GIRL * * EH	0%	standard
127	121321	DEODORANT, REXONA * * * * 40 ML	0%	standard
128	010301	MINERAL WATER, SPRITZER*600ML BOT	0%	standard
129	010318	DRINKING WATER * 600ML	0%	standard
130	010316	DRINKING WATER * * * * * 500ML	0%	standard
131	082001	MOBILE PHONE, NOKIA * * * SET(Sale tax exempt)		standard
132	082004	MOBILE PHONE SONY-ERICSSON EH(Sale tax exempt)		standard
133	082005	MOBILE PHONE * * * * * EH(Sale tax exempt)		standard
134	123202	MENS WTCH CITIZEN QUARTZ * EH	0%	standard
135	123203	MENS WATCH, SEIKO * * * * EH	0%	standard
136	123204	WALL CLOCK, SEIKO * * * * EH	0%	standard
137	123205	LADIES WATCH, CASIO * * * * EH	0%	standard
138	123201	LADIES WATCH, SEIKO * * * * EH	0%	standard

CONTOH PERKHIDMATAN TIADA CUKAI PERKHIDMATAN TETAPI DIKENAKAN GST 6%

	ITEM CODE		SERVICE TAX	GST
1	073311	AIR FARE DOMESTIC, MAS * * PAX	0%	Standard
2	073505	HELICOPTER RENTAL * * * * * HR	0%	Standard
3	073303	AIRFARE WITHIN SABAH * * * EH	0%	Standard
4	073304	AIRFARE WITHIN SARAWAK * * EH	0%	Standard
5	094105	SWIMMING POOL ADM * * 1 ENTRY	0%	Standard
6	094109	BOWLING * * * * * * * * FRAME	0%	Standard
7	094201	CINEMA A.C. * * * * * * * * TKT	0%	Standard
8	094205	ZOO/REC PARK AD FEE * * * * * TKT	0%	Standard
9	094214	CYBER CAF FEE * * * * * * * EH	0%	Standard
10	094215	KARAOKE CENTRE FEE * * * * * EH	0%	Standard
11	094301	4-DIGIT LOTTERY * (QTLY INDEX)	0%	Standard
12	094107	SNOOKER * * * * * * * * PER GAME	0%	Standard
13	126105	CHG. TELEGRAF TRF. S'VICE *TRF	0%	Standard
14	126108	D.LICENCE RENEW SER CHG * SER	0%	Standard
15	094208	DIGITAL PHOTO PRINTING * 36 PC	0%	Standard
16	127003	PHOTOCOPY SIZE A4 * * * 10 PC	0%	Standard
17	127004	N'PAPER ADVERTISEMENT 20 WORDS	0%	Standard
18	081001	STAMP/POST SERV ORD LETTER *EH	0%	Standard
19	083023	TMNET LINE REGISTRATION * ONCE	0%	Standard
20	091501	TELEVISION SERVICES * * * * * EH	0%	Standard

21	083003	TEL.INSTALLATION CHARGES * SER	0%	standard
22	072402	DRIVING LESSON M/CAR * * ONCE	0%	standard
23	105001	TAEKWANDO CLASS FEE * * * * MH	0%	standard
24	105002	SEWING CLASS FEE * * * * * MH	0%	standard
25	105003	SWIMMING CLASS FEE * * * ONCE	0%	standard
26	105004	MUSIC CLASS FEE * * * * * * MH	0%	standard
27	125201	INS H-HOLD PROPERTY * * * * PA	0%	standard
28	125301	ACCIDENT INS. PERSONAL * * PA	0%	standard
29	125304	HOSPITAL INSURANCE PREMIUM PA	0%	standard
30	125305	GROUP INSURANCE * * * YR	0%	standard
31	125401	COMP INS PROTON WAJA* * * PA	0%	standard
32	125402	INSURANCE MOTOR CYCLE * * * PA	0%	standard
33	031401	TAILORING CHG MEN'S TROUSER PC	0%	standard
34	031403	TAILORING CHG KEBAYA * * * PR	0%	standard
35	031404	TAILORING CHG BAJU KURUNG * PR	0%	standard
36	031407	LAUNDRY * * * * * * * * * * KG	0%	standard
37	044301	SEWERAGE * * * * * * * * * * MH	0%	standard
38	072305	CAR WASH, PROTON WIRA * * SER	0%	standard
39	121101	MENS HAIR CUT * * * * * * * * EH	0%	standard
40	121102	WOMENS SHAMPOO & SET * * * EH	0%	standard
41	121103	FACIAL TREATMENT * * * * VST	0%	standard
42	031402	TAILORING CHG MEN'S * * * * PR	0%	standard
43	096005	P'KAGE TOUR LOCAL * * * * PAX	0%	standard
44	096002	P'KAGE TOUR RANAU-KK * * PAX	0%	standard
45	096003	P'KAGE TOUR KC-BATANG AI * PAX	0%	standard
46	056209	WEDDING FURNITURE RENTAL * SET	0%	standard
47	127001	CATERING SERVICES * PER HEAD	0%	standard
48	043201	PIPE INSTALL'N SERV CHG * * * EH	0%	standard
49	043202	PAINTING SERVICE CHG * * * EH	0%	standard
50	043203	ROOF REPLACEM'T SERV CHG * * EH	0%	standard

51	043205	WIRING SERVICE CHARGE * * * EH	0%	standard
52	043206	DOOR INSTALL'N SERV CHG * * * * * SER	0%	standard
53	053701	AIR COND SERVICES * * * * * EH	0%	standard
54	053702	REFRIGERATOR SERVICES * * * EH	0%	standard
55	094207	ASTRO INSTALLATION * * * * * EH	0%	standard
56	073502	TRANSPORTATION OF GOODS * TRIP	0%	standard