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**DECISION BY DIRECTOR GENERAL, ROYAL MALAYSIAN CUSTOMS****ITEM 7:****Transport Services**

*Who can be considered as making a supply of transportation services under item 4, Second Schedule of GST (Zero-Rated Supply) Order 2014?*

The transport service provider under item 4, Second Schedule of GST (Zero-Rated Supply) Order 2014 refers to a carrier such as airline or shipping line and includes –

- (a) in relation to passenger, a travel agent or ticketing agent who sell the international travelling ticket acting in his own name.
- (b) in relation to goods, the following –
  - (i) shipping agent acting in his own name.
  - (ii) freight forwarder who contracts with a carrier to move the goods.
  - (iii) Non-Vessel Operating Common Carrier (NVOCC).
  - (iv) courier service provider.