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.