

**DECISION BY DIRECTOR GENERAL, ROYAL MALAYSIAN CUSTOMS**

**ITEM 2:**

**Repair, maintenance and installation services supplied in relation to an aircraft**

- (1) Repair, maintenance and installation services supplied in relation to an aircraft including parts incorporated which directly benefit a person wholly in his business capacity (and not in his private or personal capacity) are zero rated supply as stipulated in subparagraph 1(d) Second Schedule of GST (Zero Rate Supply) Order 2014.
- (2) These services apply only for supply made by a person who has a valid certificate of approval from the Department of Civil Aviation to do repair, maintenance and installation of an aircraft and include repair and maintenance services of aircraft components, regardless whether with or without the aircraft.