

Meaning of “supply”

4. (1) subject to subsections (2) and (3), “supply” means all forms of supply, including supply of imported services, done for a consideration and anything which is not a supply of goods but is done for a consideration is a supply of services.

(2) Matters to be treated as a supply of goods or a supply of services shall be as specified in the First Schedule.

(3) Matters to be treated as neither a supply of goods nor a supply of services shall be as specified in the Second Schedule.

(4) The Minister may, by order published in the *Gazette*, amend the First Schedule and Second Schedule.

(5) Any order made under subsection (4) shall be laid before the Dewan Rakyat.