

List of taxable services:

Service Type Code	Group	Taxable Service	Value of Taxable Service (Threshold) RM	Examples
9901.01.0650	A	Accommodation	500,000.00	<p>Hotel includes:</p> <ul style="list-style-type: none"> <li>- lodging house</li> <li>- service apartment</li> <li>- homestay</li> <li>- Inn</li> <li>- Rest house</li> <li>- Boarding house</li> </ul> <p>Service tax charged on <b>actual value of taxable service period.</b></p>
9902.01.2651	B	Foods and Beverages	1,500,00.00	<p>Service of food and beverage preparation includes:</p> <ul style="list-style-type: none"> <li>- restaurant</li> <li>- cafe</li> <li>- catering</li> <li>- take-away</li> </ul>

# List Of Services On Which Service Tax Is Applicable

**R Pring**



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