



MEMBANGUN DAN MAJU BERSAMA

SENARAI BARANG BERCUKAI DAN BARANG TIDAK BERCUKAI
LIST OF TAXABLE GOODS AND NON TAXABLE GOODS



BARANG SERBANEKA

SUNDRY GOODS



Jabatan Kastam, Diraja Malaysia



PENAFIAN:
*Senarai barang dan kadar cukai yang disediakan adalah
sebagai panduan sahaja serta tertakluk kepada
pindaan dari semasa ke semasa*

*Tarikh diterbitkan
2 Januari 2015*



SEKALUNG PENGHARGAAN

TIMBALAN MENTERI KEWANGAN II

Selamat sejahtera dan Salam 1 Malaysia: Rakyat Didahulukan, Pencapaian Diutamakan.

Pelaksanaan GST di Malaysia mulai 1 April 2015 bukanlah dalam bentuk "full blown". Senarai barang yang diberikan status berkadar sifar seperti yang diperuntukkan dalam Perintah Cukai Barang dan Perkhidmatan (Kadar Sifar) 2014 adalah begitu banyak. Ini adalah bertujuan untuk mengurangkan bebanan kepada pihak pengguna.

Perintah Cukai Barang dan Perkhidmatan yang diwujudkan adalah berbentuk teknikal dan berasaskan kepada takrifan undang-undang rukun penjenisan Kasam. Justeru, penerbitan buku panduan dalam bahasa yang mudah ini untuk barang-barang yang dijual oleh peniaga dan peruncit adalah amat dialu-alukan bagi membantu urusan perniagaan mereka.

Saya amat berharap agar para peniaga tidak mengambil kesempatan menaikkan harga sewenang-wenangnya dengan termeterainya pelaksanaan GST.

Syabas dan tahniah diucapkan kepada Jabatan Kastam Diraja Malaysia atas penerbitan buku panduan ini.

Sekian, terima kasih.

YB. Datuk Chua Tee Yong

Timbalan Menteri Kewangan II

2 Januari 2015



SEKILAS KATA

KETUA PENGARAH KASTAM MALAYSIA

Assalamualaikum warahmatullahi taala wabarakatuh dan selamat sejahtera.

Salam 1 Malaysia: Rakyat Didahulukan, Pencapaian Diutamakan dan salam 1 Kastam.

Semua sedia maklum bahawa Malaysia menguatkuasakan pelaksanaan GST sepenuhnya bermula pada 1 April 2015. Pelaksanaan GST ini amat penting dan dapat merangsang ekonomi negara yang mapan supaya lebih berdaya saing di peringkat lokal dan global melalui mekanisme pungutan cukai yang lebih sistematik dan standard. Pelaksanaan GST adalah satu transformasi sistem percukaian dan menjadi titik tolak untuk negara kita mencapai status negara maju serta mendokong Wawasan 2020.

Bersama-samalah membantu Jabatan Kastam Diraja Malaysia untuk bertanggungjawab membangunkan dan memakmurkan negara dengan menyokong sepenuhnya pelaksanaan GST. Semoga buku panduan ini dapat memberi manfaat dan membantu sesiapa sahaja untuk mengenal pasti barang yang bercukai dan barang tidak bercukai.

Sekian, terima kasih.

Dato' Sri Khazali bin Haji Ahmad

KETUA PENGARAH KASTAM MALAYSIA

2 Januari 2015



SETITIP KATA

TIMBALAN KETUA PENGARAH KASTAM (PERKASTAMAN & GST)

Assalamualaikum warahmatullahi taala wabarakatuh dan selamat sejahtera.

Salam 1 Malaysia dan salam 1 Kastam.

Jabatan Kastam Diraja Malaysia kini semakin giat bersiap siaga menghadapi era percukaian yang baharu iaitu GST. Persiapan yang holistik dan rapi ini sangat penting untuk memastikan GST dapat dilaksanakan dengan lancar dan berjaya. GST menetapkan dua kadar cukai iaitu kadar standard (6%) dan kadar sifar (0%).

Dari kaca mata peniaga, pelanggan dan pengguna, bagi maksud pelaksanaan GST, mungkin agak sukar untuk mengenal pasti sama ada sesuatu barang tersebut bercukai atau tidak bercukai. Justeru, Jabatan Kastam Diraja Malaysia berinisiatif menerbitkan buku panduan ini untuk membantu menyemak dan mengenal pasti sama ada sesuatu barang adalah bercukai GST atau tidak bercukai GST. Walau bagaimanapun penetapan kadar-kadar ini adalah tertakluk kepada sebarang pindaan, dari semasa ke semasa.

Jadikan buku panduan ini sebagai rujukan urus niaga harian mahupun sewaktu membeli belah.

Sekian, terima kasih.

Dato' Hj. Zainul Abidin bin Taib

Timbalan Ketua Pengarah Kastam (Perkastaman & GST)

2 Januari 2015



SECARIK HARAPAN

PENGARAH BAHAGIAN GST

Selamat sejahtera dan salam 1 Kastam...

Pelaksanaan GST di seluruh Malaysia mulai 1 April 2015 menuntut semua untuk sama-sama berganding bahu menyokong dan mematuhi perundangan, peraturan dan prosedur yang dikuatkuasakan. GST adalah sistem percukaian yang lebih telus, mantap dan dinamik dalam memenuhi aspirasi sebagai sebuah negara maju dan berekonomi tangkas.

Dalam menjalani kehidupan harian, kita sentiasa berdepan dengan pelbagai jenis barang yang dijual di merata tempat. Makanya, tujuan buku panduan ini diterbitkan adalah untuk memudahkan urusan perniagaan dalam mengenal pasti barang yang dikenakan GST dan barang yang tidak dikenakan GST.

Harapan saya adalah perniagaan menggunakan perisian perakaunan yang telah diluluskan oleh Jabatan Kastam Diraja Malaysia bersama dengan Sistem Jualan Peruncitan (POS) untuk mempermudah semua urusan jualan.

Sekian, terima kasih.

Dato' Subromaniam Tholasy

Pengarah Bahagian GST

Ibu Pejabat Jabatan Kastam Diraja Malaysia

2 Januari 2015

KANDUNGAN

BIL.	KATEGORI	MUKA SURAT
1	Barangan Runcit	1-12
2	Makanan dan Minuman	13-18
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9	Ubat-Ubatan	46-52
10	Alat Tulis	53-59
11	Alat Permainan	60-66
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Senarai Barang Bercukai Dan Barang Tidak Bercukai

BARANGAN RUNCIT

(GROCERY)

BARANG RUNCIT (GROCERY)			
BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
1	ABALONE	✓	
2	AGAR-AGAR	✓	
3	AIR ABU SODA	✓	
4	AIRSTREAM BLACK BOX	✓	
5	AJI NO MOTO	✓	
6	AJI SHIO	✓	
7	ANAK IKAN (UNTUK UMPAN)	✓	
8	ANEKA BEBOLA HASIL LAUT/DAGING/SAYURAN	✓	
9	ANGSA SEGAR	✓	
10	ARNAB SEGAR	✓	
11	ASAM GELUGUR / KEPING		✓
12	ASAM JAWA		✓
13	ASAM PEDAS PASTE	✓	
14	AYAM		✓
15	AYAM BELANDA (TURKEY)	✓	
16	AYAM BREAST		✓
17	AYAM PERAP (MARINADE)	✓	
18	BAKING POWDER	✓	
19	BAMBOO SHOOT		✓
20	BARLEY	✓	
21	BARLEY POWDER	✓	
22	BAWANG BESAR		✓
23	BAWANG MERAH		✓
24	BAWANG PUTIH		✓
25	BAWANG PUTIH (DIHIRIS)		✓
26	BEEF BONE		✓
27	BELACAN		✓
28	BELACAN POWDER	✓	
29	BERAS		✓
30	BERAS BASMATHI		✓
31	BERAS HANCUR		✓
32	BERAS PERANG		✓
33	BERAS PULUT		✓
34	BERAS WANGI		✓
35	BICARBONATE OF SODA	✓	
36	BIHUN		✓
37	BIHUN LAKSA		✓

BARANG RUNCIT (GROCERY)

BIL	NAMA BARANG	KADAR	
		STANDARD (8%)	SIFAR (0%)
38	BIJAN PUTIH/ HITAM	✓	
39	BIJI GANDUM		✓
40	BIJI KETUMBAR/ CORIANDER		✓
41	BIJI SAGO		✓
42	BIJI SAWI		✓
43	BIJI SELASEH/ BASIL SEEDS	✓	
44	BISKUT	✓	
45	BLACK PEPPER BEEF MIX	✓	
46	BOVRIL	✓	
47	BRAISED PEANUTS	✓	
48	BRAZIL NUT	✓	
49	BRIYANI RICE MIX	✓	
50	BROWN RICE POWDER	✓	
51	BUDU		✓
52	BUNGA LAWANG (BADIAN)		✓
53	CANDLENUT/ BUAH KERAS	✓	
54	CARDAMOM (BUAH PELAGA)		✓
55	CASHEW NUT	✓	
56	CENCALOK		✓
57	CENDAWAN (DALAM TIN)	✓	
58	CENDOL	✓	
59	CHAOSANSI (CANNED FOOD)	✓	
60	CHEESE SLICES	✓	
61	CHERRY ASSORTED (PRESERVED)	✓	
62	CHESDALE CHEESE	✓	
63	CHICKEN ABALONE (PERENCAH)	✓	
64	CHICKEN CURRY PASTE/ SPICES	✓	
65	CHICKEN DRUM STICK (MARINATED)	✓	
66	CHICKEN FRANK (SOSEJ)	✓	
67	CHICKEN KURMA PASTE	✓	
68	CHICKEN LILY BULB SOUP NO MSG (PERENCAH/ PERISA)	✓	
69	CHICKEN STOCK CUBE	✓	
70	CHILLED POTATO	✓	
71	CHOCOLATE CHIPS	✓	
72	CHOCOLATE RICE	✓	
73	CILI BOH/ GILING	✓	

BARANG RUNCIT (GROCERY)			
BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
74	CILI KERING		✓
75	CILI PADI		✓
76	CINCAU	✓	
77	CLOVE/ BUNGA CENKIH		✓
78	COCOA POWDER	✓	
79	COCONUT CREAM	✓	
80	COFFEE MATE	✓	
81	COOKIES	✓	
82	COOKING CHOCOLATE	✓	
83	COOKING OIL (PALM OIL/ GROUND NUT/ COCONUT)		✓
84	CORN FLOUR/ TEPUNG JAGUNG	✓	
85	CORN GRITS	✓	
86	CORN OIL	✓	
87	CREAM OF CHICKEN	✓	
88	CREAM OF CHICKEN SOUP	✓	
89	CREAM OF MUSHROOM	✓	
90	CRYSTAL JELLY (SERBUK AGAR - AGAR)	✓	
91	CUKA	✓	
92	CUKA HITAM	✓	
93	CURRY COCKLES (CANNED FOOD)	✓	
94	DADIH	✓	
95	DAGING BURGER	✓	
96	DAUN LIMAU PURUT		✓
97	DESSICATED COCONUT (KELAPA PARUT KERING)		✓
98	ESEN PANDAN	✓	
99	ESEN ROS	✓	
100	ESEN VANILA	✓	
101	ESSENCE ARTIFICIAL APPLE GREEN	✓	
102	ESSENCE PANDAN FLAVOURING	✓	
103	ESSENCE PERASA OREN	✓	
104	ESSENCE ROSE FLAVOURING	✓	
105	ESSENCE VANILLA FLAVOURING	✓	
106	FERMENTED DRIED BEAN	✓	
107	FILLET IKAN (SEGAR/ SEJUK/ SEJUK BEKU)		✓

BARANG RUNCIT (GROCERY)			
BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
108	FISH BALL	✓	
109	FISH CAKE	✓	
110	FISH CURRY PASTE	✓	
111	FISH SAUCE	✓	
112	FISH WITH SALTED BLACK BEANS	✓	
113	FRESH NUTMEG (BUAH PALA SEGAR)		✓
114	FRIED DACE (CANNED FOOD)	✓	
115	FRIED DACE WITH SALTED BLACK BEANS (CANNED FOOD)	✓	
116	FRUIT COCKTAIL 850G	✓	
117	FRUIT JAM PINEAPPLE	✓	
118	FRUITY JELLY STICK	✓	
119	FUCUK TAUHU	✓	
120	GAMBIR (GAMBIER)	✓	
121	GARAM HALUS		✓
122	GARAM KASAR		✓
123	GAS MEMASAK <small>*Gas untuk kegunaan kediaman diberi pelepasan GST</small>	✓	
124	GERAGAU (UDANG HALUS)		✓
125	GLUCOSE	✓	
126	GLUTINOUS RICE FLOUR/ TEPUNG PULUT		✓
127	GRATED COCONUT (KELAPA PARUT)		✓
128	GREEN TEA		✓
129	GULA BATU	✓	
130	GULA CASTOR	✓	
131	GULA DIET	✓	
132	GULA ISING	✓	
133	GULA KIUB		✓
134	GULA MELAKA	✓	
135	GULA MERAH	✓	
136	GULA PASIR		✓
137	GULA PASIR HALUS		✓
138	GULA PERANG	✓	
139	GULAI SOTONG (CANNED FOOD)	✓	
140	HALBA		✓
141	HALIA		✓
142	HALIA (DIAWET)	✓	

BARANG RUNCIT (GROCERY)			
BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
143	HATI AYAM		✓
144	HORLICKS	✓	
145	IKAN BASAH		✓
146	IKAN BILIS		✓
147	IKAN BILIS HALUS		✓
148	IKAN HIDUP		✓
149	IKAN JERUK		✓
150	IKAN KERING / MASIN		✓
151	IKAN MACKEREL (DALAM TIN)	✓	
152	IKAN PEKASAM	✓	
153	IKAN SARDIN (DALAM TIN)	✓	
154	IKAN TAMBAN (SEGAR/ KERING)		✓
155	IKAN TUNA (DALAM MAYONNAISE)	✓	
156	IKAN TUNA (DALAM TIN)	✓	
157	INSTANT BROWN RICE DRINK	✓	
158	INSTANT DRINK - GINGER / BARLEY / BARLEY LEMON	✓	
159	INSTANT NOODLE	✓	
160	INSTANT PORRIDGE	✓	
161	INSTANT TOM YAM PASTE	✓	
162	ISI IKAN YU (SEGAR)		✓
163	ITIK		✓
164	JAGUNG (DALAM TIN)	✓	
165	JEM	✓	
166	JERUK	✓	
167	JINTAN HALUS		✓
168	JINTAN HITAM		✓
169	JINTAN MANIS (FENNEL)		✓
170	JINTAN PUTIH (CARAWAY)		✓
171	KACANG ALMOND	✓	
172	KACANG DAL (TOOR DHALL)		✓
173	KACANG GAJUS (CASHEW)	✓	
174	KACANG HAZEL	✓	
175	KACANG HIJAU	✓	
176	KACANG HITAM	✓	
177	KACANG KUDA	✓	
178	KACANG MERAH	✓	

BARANG RUNCIT (GROCERY)

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
179	KACANG PANGGANG (DALAM TIN)	✓	
180	KACANG SOYA	✓	
181	KACANG TANAH	✓	
182	KACANG WALNUT	✓	
183	KAPUR SIREH	✓	
184	KARI AYAM (DALAM TIN)	✓	
185	KARI DAGING (DALAM TIN)	✓	
186	KARI IKAN (DALAM TIN)	✓	
187	KAYA	✓	
188	KELAPA BIJI		✓
189	KELAPA KERISIK	✓	
190	KETUPAT NASI (BERAS)		✓
191	KICAP MANIS	✓	
192	KICAP MASIN	✓	
193	KIUB IKAN BILIS	✓	
194	KIUB NENAS (DALAM TIN)	✓	
195	KIUB PATI AYAM	✓	
196	KIUB TOM YAM	✓	
197	KOKTEL (COCKTAIL) BUAH	✓	
198	KOPI (2 IN 1, 3 IN 1)	✓	
199	KOPI (SERBUK/ UNCANG)		✓
200	KORDIAL	✓	
201	KRIM MASAM	✓	
202	KRIMER PEKAT	✓	
203	KUAH IKAN (PERISA)	✓	
204	KUBIS BULAT IMPORT		✓
205	KUBIS BULAT TEMPATAN		✓
206	KUETIAW		✓
207	KULIT KAYU MANIS		✓
208	KUNYIT HIDUP		✓
209	KUNYIT SERBUK		✓
210	KUPANG		✓
211	KURMA AYAM (DALAM TIN)	✓	
212	LADA HITAM		✓
213	LADA PUTIH		✓
214	LAICI (DALAM SIRAP)	✓	
215	LAICI (DALAM TIN)	✓	

BARANG RUNCIT (GROCERY)			
BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
216	LENGKUAS (GALANGAL)		✓
217	LIME PICKLES	✓	
218	LONGAN (DALAM TIN)	✓	
219	MADU	✓	
220	MAGGI HOT CHILI SAUCE 320G	✓	
221	MAKARONI	✓	
222	MANGGA KERING	✓	
223	MARJERIN	✓	
224	MASAK MERAH MIX NO ADDED MSG	✓	
225	MEE KUNING		✓
226	MEE LAKSA		✓
227	MEE SEGERA	✓	
228	MEE SEGERA (MAGGIE, CINTAN, ETC.)	✓	
229	MEE SIPUT	✓	
230	MEE SOYA (KHAW TAI)	✓	
231	MEE WANTAN	✓	
232	MEI NING CHOPPED PORK & HAM (DALAM TIN)	✓	
233	MILO	✓	
234	MILO (3 IN 1)	✓	
235	MINYAK BIJAN	✓	
236	MINYAK TANAH (KEROSENE)	✓	
237	MINYAK ZAITUN	✓	
238	MIX SPICES		✓
239	MIX VEGETABLES PICKLES	✓	
240	MIXED VEGETABLE (FROZEN)	✓	
241	MUTTON CURRY (CANNED FOOD)	✓	
242	NENAS (DALAM TIN)	✓	
243	NESCAFE		✓
244	NESCAFE (2 IN 1, 3 IN 1)	✓	
245	NESTUM	✓	
246	NUGGET	✓	
247	OAT POWDER	✓	
248	OVALETT	✓	
249	OVALTINE	✓	
250	OVALTINE (3 IN 1)	✓	
251	PAPPEDOM	✓	
252	PASTA SAUCE	✓	

BARANG RUNCIT (GROCERY)			
BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
253	PATI SUP AYAM	✓	
254	PEDAL AYAM		✓
255	PELBAGAI KEROPOK	✓	
256	PELBAGAI PERENCAH MASAKAN (SEASONING)	✓	
257	PERENCAH NASI GORENG BRIYANI ALA WARUNG	✓	
258	PERENCAH SUP	✓	
259	PORK		✓
260	POTATOES STARCH	✓	
261	PROCESSED PEAS	✓	
262	PRUNE POWDER	✓	
263	PULUT HITAM	✓	
264	PURE SESAME OIL	✓	
265	RAGI (YEAST)	✓	
266	RAMBUTAN (DALAM TIN)	✓	
267	RED CHERRY (PRESERVED)	✓	
268	REMPAH		✓
269	REMPAH BRIYANI		✓
270	REMPAH KARI AYAM		✓
271	REMPAH KARI DAGING		✓
272	REMPAH KARI IKAN		✓
273	REMPAH KURMA		✓
274	REMPAH SOTO		✓
275	REMPAH SUP		✓
276	REMPAH/ BUNJUT SUP TULANG		✓
277	RENDANG PASTE	✓	
278	RICE FLOUR/ TEPUNG BERAS		✓
279	RICE VERMICELLI (BEE HUN)		✓
280	RICE VINEGAR	✓	
281	ROJAK PASTE	✓	
282	SAMBAL IKAN BILIS (CANNED FOOD)	✓	
283	SAMBAL UDANG (CANNED FOOD)	✓	
284	SANTAN KOTAK/ TIN	✓	
285	SANTAN SERBUK	✓	
286	SARDIN (DALAM TIN)	✓	
287	SEAWEED ORIGINAL	✓	
288	SELF RAISING FLOUR (TEPUNG NAIK SENDIRI)	✓	

BARANG RUNCIT (GROCERY)			
BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
289	SERAI		✓
290	SERBUK ASAM BOI	✓	
291	SERBUK CILI KERING		✓
292	SERBUK JINTAN MANIS		✓
293	SERBUK JINTAN PUTIH		✓
294	SERBUK KETUMBAR (CORIANDER)		✓
295	SERBUK KOKO	✓	
296	SERBUK KULIT KAYU MANIS		✓
297	SERBUK KUNYIT		✓
298	SERBUK KUNYIT CAMPURAN		✓
299	SERBUK LADA HITAM		✓
300	SERBUK LADA PUTIH		✓
301	SERBUK LADA SULAH		✓
302	SERBUK PULUT HITAM	✓	
303	SERBUK STRAWBERI	✓	
304	SERI KAYA	✓	
305	SHANGHAI YAM SINGLE YOLK	✓	
306	SHARK FIN (SIRIP IKAN YU)	✓	
307	SHAT KEK MA	✓	
308	SHOYUEMI SPRING ONION	✓	
309	SHRIMPS (UDANG KERING)		✓
310	SHWE KYAT KACANG	✓	
311	SKY BLUE BOX	✓	
312	SLIM FILTER TIPS	✓	
313	SOO HOON	✓	
314	SOS CILI	✓	
315	SOS PASTA ASLI	✓	
316	SOS PLUM	✓	
317	SOS TIRAM	✓	
318	SOS TOMATO	✓	
319	SOTONG KERING		✓
320	SOY SAUCE	✓	
321	SPAGHETTI	✓	
322	SPAGHETTI BOLOGNISE(C/B)SPAGHETTI AGLIO CHICKEN	✓	

BARANG RUNCIT (GROCERY)			
BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
323	SPICED PORK CUBES	✓	
324	SPIRULINA	✓	
325	STEWED PORK	✓	
326	SUNFLOWER OIL	✓	
327	SUP AYAM DALAM TIN	✓	
328	SUP BUNJUT		✓
329	SUPER CUP NOODLES - PRAWN 65G	✓	
330	SUSU CAIR	✓	
331	SUSU PEKAT MANIS	✓	
332	SUSU TEPUNG (INFANT/ BAYI)		✓
333	SUSU TEPUNG (SELAIN BAYI/ INFANT)	✓	
334	SWEET PRUNE POWDER	✓	
335	TAUCU	✓	
336	TAUHU	✓	
337	TEH (2 IN 1, 3 IN 1)	✓	
338	TELUR ASIN		✓
339	TELUR AYAM		✓
340	TELUR AYAM KAMPUNG		✓
341	TELUR ITIK		✓
342	TELUR PUYUH	✓	
343	TEMPE	✓	
344	TEMPOYAK	✓	
345	TEMPURA CHICKEN NUGGET	✓	
346	TEMPURA NUGGET	✓	
347	TEPUNG ATTAR		✓
348	TEPUNG BERAS		✓
349	TEPUNG CUCUR BAWANG	✓	
350	TEPUNG CUCUR IKAN BILIS	✓	
351	TEPUNG CUCUR LEMAK MANIS	✓	
352	TEPUNG CUCUR UDANG	✓	
353	TEPUNG CUSTARD	✓	
354	TEPUNG GANDUM		✓
355	TEPUNG GANDUM HALUS		✓
356	TEPUNG GORENG AYAM	✓	
357	TEPUNG GORENG PISANG	✓	
358	TEPUNG GORENG SERBAGUNA	✓	

BARANG RUNCIT (GROCERY)			
BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
359	TEPUNG JAGUNG	✓	
360	TEPUNG KEK	✓	
361	TEPUNG KENTUCKY	✓	
362	TEPUNG SAGU		✓
363	TEPUNG UBI KAYU		✓
364	TEH (SERBUK/ UNCANG)		✓
365	TIANJIN PRESERVED VEGETABLE	✓	
366	TOBACCO/ TEMBAKAU	✓	
367	TOM YAM PASTE NO MSG	✓	
368	TOMATO KETCHUP	✓	
369	TOMATO PURI	✓	
370	TORCH GINGER (BUNGA KANTAN)		✓
371	TULANG IKAN MERAH/ TALANG		✓
372	TULIP PORK LUNCHEON MEAT (CANNED FOOD)	✓	
373	TULIP PORK LUNCHEON MEAT WITH BACON (CANNED FOOD)	✓	
374	TUMISAN AYAM MADU	✓	
375	TUMIX AYAM	✓	
376	TUMIX IKAN BILIS	✓	
377	TUMIX KUAH	✓	
378	TUMIX PATI IKAN BILIS	✓	
379	UBI KENTANG		✓
380	UDANG BASAH		✓
381	UNSKIN BROAD BEAN	✓	
382	VANILLA POWDER	✓	
383	VEGETARIAN FUCHOK SOHOON	✓	
384	VEGETARIAN OYSTER FLAVOURED SAUCE	✓	
385	VEPLUS (SEASONING)	✓	
386	VICO	✓	
387	WHITE COOKING CHOCOLATE	✓	
388	WINDMILL GHEEBLEND	✓	
389	YEAST	✓	
390	YONGGHUN LAOGU BLACK VINEGAR	✓	
391	YUN CHUN LAOGU	✓	

Senarai Barang Bercukai Dan Barang Tidak Bercukai

MAKANAN DAN MINUMAN

(FOOD AND BEVERAGES)

MAKANAN & MINUMAN (FOOD & BEVERAGES)

BIL	NAMA BARANG	KADAR	
		STANDARD (8%)	SIFAR (0%)
1	AIR BERKABONAT	✓	
2	AIR BOTOL	✓	
3	AIR KOTAK	✓	
4	AIR MINERAL/ MINUMAN	✓	
5	AIR TIN	✓	
6	AIS KRIM	✓	
7	AIS KRIM MALAYSIA	✓	
8	ANEKA BEBOLA	✓	
9	APAM GULA HANGUS	✓	
10	ASSORTED BISCUITS	✓	
11	ASSORTED BUNS	✓	
12	BEEF RENDANG/CHICKEN CURRY PUFF	✓	
13	BINGKA	✓	
14	BINGKA JAGUNG	✓	
15	BISKUT	✓	
16	BUBUR	✓	
17	BUN BERINTI	✓	
18	BUN KOSONG	✓	
19	BURGER	✓	
20	BUTTER MUFFIN	✓	
21	BUTTER SUGAR BUN	✓	
22	CALCI YUM	✓	
23	CANDY	✓	
24	CAPPUCCINO	✓	
25	CEREAL	✓	
26	CHEESE	✓	
27	CHINA HAWFLAKE	✓	
28	CHOCO MINT	✓	
29	CHOKI CHOKI CHOCOLATE	✓	
30	CHUPA CHUPS	✓	
31	CLORETS COOL MINT	✓	
32	COFFEEMIX 2IN1 INSTANT	✓	
33	COKLAT	✓	
34	COKLAT M & M	✓	
35	CRACKER	✓	

MAKANAN & MINUMAN (FOOD & BEVERAGES)			
BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
36	CROISSANT	✓	
37	CUP CAKE	✓	
38	CUTTLEFISH	✓	
39	DADIH	✓	
40	DENTYNE	✓	
41	DONUT	✓	
42	DRINKING WATER	✓	
43	DURIAN CREPE	✓	
44	EGG TART	✓	
45	ENERGY DRINK	✓	
46	FINGER CHOCOLATE	✓	
47	FRENCH FRIES	✓	
48	FRIED FISH BALL	✓	
49	FRIED MEE / KUETIAW / BIHUN	✓	
50	HORLICK	✓	
51	HOTDOG	✓	
52	ICE CUBE	✓	
53	ICE-CREAM POTONG	✓	
54	IKAN STIM (STEAMED)	✓	
55	JEWEL BERRY	✓	
56	JEWEL CHOCOLATE	✓	
57	JEWEL SWEET	✓	
58	JUS	✓	
59	KACANG GORENG	✓	
60	KACANG PUTIH	✓	
61	KEK	✓	
62	KEREPEK	✓	
63	KEROPOK	✓	
64	KIDDIES 10'S	✓	
65	KINDER BUENO	✓	
66	KINDER JOY	✓	
67	KISMIS	✓	
68	KIT KAT	✓	
69	KOLE KACANG	✓	
70	KORDIAL	✓	
71	KUACI	✓	

MAKANAN & MINUMAN (FOOD & BEVERAGES)			
BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
72	KUIH BAHULU	✓	
73	KUIH BAKAR JAGUNG	✓	
74	KUIH BAKAR KEMBOJA	✓	
75	KUIH SAGU	✓	
76	KUIH SARI AYU	✓	
77	KUIH-MUIH TRADISIONAL	✓	
78	LASAGNA	✓	
79	LIVITA	✓	
80	MURUKU	✓	
81	MILO	✓	
82	MINUMAN KERAS	✓	
83	MR POTATO	✓	
84	MUFFIN	✓	
85	NANO NANO	✓	
86	NASI AYAM	✓	
87	NASI BERIYANI	✓	
88	NASI DAGANG	✓	
89	NASI GORENG	✓	
90	NASI KERABU	✓	
91	NASI LEMAK	✓	
92	NASI MINYAK-DAGING/AYAM	✓	
93	NASI TOMATO	✓	
94	NASI/MEE/BIHUN GORENG	✓	
95	NATA DE COCOA	✓	
96	NESCAFE 2IN1/ 3IN1	✓	
97	NESTEA	✓	
98	NESTUM 3 IN 1(OAT)	✓	
99	NIPS PEANUT	✓	
100	NIPS PEANUT & RAISIN	✓	
101	NUGGET	✓	
102	OLD TOWN WHITE COFFEE	✓	
103	OLIGO	✓	
104	ONION RING	✓	
105	ORANG KAMPUNG KACIP FATIMAH	✓	
106	OVALTINE	✓	
107	PANDAN KAYA PUFF	✓	

MAKANAN & MINUMAN (FOOD & BEVERAGES)			
BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
108	PAU	✓	
109	PEANUT	✓	
110	PELICAN GIN & LEMON 275ML	✓	
111	PIE	✓	
112	PIZZA	✓	
113	PIZZA STICK	✓	
114	PLAIN BUN	✓	
115	POPIA	✓	
116	POWER ROOT ALICAFE	✓	
117	PRINGLE	✓	
118	PUDING	✓	
119	PUFF	✓	
120	QUAKER OAT	✓	
121	RAISIN	✓	
122	REMPEYEK	✓	
123	RIBENA (BOTTLE)	✓	
124	RIBENA PASTILE	✓	
125	ROASTED PEANUT	✓	
126	ROTI CANAI (FROZEN)	✓	
127	ROTI JALA	✓	
128	ROTI PUTIH		✓
129	ROTI WHOLEMEAL		✓
130	SANDWICHES	✓	
131	SATAY FISH	✓	
132	SATAY STICK	✓	
133	SATE KEBAB AYAM	✓	
134	SAUSAGE	✓	
135	SAUSAGE BUN	✓	
136	SAUSAGE PUFF	✓	
137	SEA SNACK ORIGINAL CRISPY FISH 150G	✓	
138	SERUNDING AYAM	✓	
139	SERUNDING DAGING	✓	
140	SERUNDING IKAN	✓	
141	SKITTLE	✓	
142	SMARTIES	✓	
143	SNEK	✓	

MAKANAN & MINUMAN (FOOD & BEVERAGES)			
BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
144	SNICKERS BAR	✓	
145	STEWED PORK	✓	
146	SUNDAE CUP	✓	
147	SUSU PEKAT MANIS	✓	
148	TART	✓	
149	TROPICANA TWISTER	✓	
150	TWISTIES	✓	
151	VICO (3 IN 1)REGULAR 32G	✓	
152	VITAGEN	✓	
153	WAFER	✓	
154	WHITE COFFEE	✓	
155	WHITE RICE FLAKE (EMPING)	✓	
156	YAKULT	✓	
157	YOGURT	✓	

Senarai Barang Bercukai Dan Barang Tidak Bercukai

BUAH-BUAHAN DAN SAYUR-SAYURAN

(FRUITS AND VEGETABLES)

BUAH-BUAHAN & SAYUR-SAYURAN (FRUITS & VEGETABLES)

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
1	ANGGUR		✓
2	BABY CUCUMBER		✓
3	BANANA		✓
4	BAYAM		✓
5	BENDI		✓
6	BETIK		✓
7	BROCCOLY		✓
8	BROKOLI		✓
9	BUAH KIWI		✓
10	CABBAGE		✓
11	CAESAR SALAD / GARDEN		✓
12	CAPSICUM		✓
13	CAULIFLOWER		✓
14	CENDAWAN		✓
15	CHAYOTE/ ENGLISH GOURD		✓
16	CHERRY		✓
17	CHERRY TOMATO		✓
18	CILI BENGGALA		✓
19	CILI HIDUP		✓
20	CILI HIJAU		✓
21	CILI KERING		✓
22	CILI PADI		✓
23	CUCUMBER		✓
24	DAUN BAWANG		✓
25	DAUN KARI		✓
26	DAUN KESUM/ ASAM		✓
27	DAUN KUCAI		✓
28	DAUN PANDAN		✓
29	DAUN PEGAGA		✓
30	DAUN PUDINA		✓
31	DAUN SADARI		✓
32	DAUN SALAD		✓
33	DAUN SUP		✓
34	DRIED DATES/ KURMA KERING	✓	
35	EPAL		✓

BUAH-BUAHAN & SAYUR-SAYURAN (FRUITS & VEGETABLES)

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
36	FRENCH BEANS		✓
37	FRESH DATES/ BUAH KURMA SEGAR		✓
38	FRESH POTATO		✓
39	GUAVA		✓
40	HONEY DEW		✓
41	HONEY ORANGE		✓
42	JAGUNG		✓
43	JAMBU AIR		✓
44	JAMBU BATU		✓
45	KACANG BOTOL		✓
46	KACANG BUNCIS		✓
47	KACANG PANJANG		✓
48	KACANG PEAS		✓
49	KAILAN		✓
50	KANGKUNG		✓
51	KELADI		✓
52	KELEDEK		✓
53	KUBIS		✓
54	KUININ		✓
55	LABU		✓
56	LABU AIR		✓
57	LEMON		✓
58	LETTUCE-ICEBERG		✓
59	LIMAU		✓
60	LIMAU NIPIS		✓
61	LOBAK MERAH/ CARROT		✓
62	LOBAK PUTIH		✓
63	LOKAM (LIMAU MANDARIN)		✓
64	MIX BROCOLI		✓
65	MIX CAULIFLOWER		✓
66	MUSHROOM (FRESH)		✓
67	MUSHROOM DRY	✓	
68	NENAS		✓
69	OREN		✓
70	PASSION FRUIT		✓

BUAH-BUAHAN & SAYUR-SAYURAN (FRUITS & VEGETABLES)

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
71	PEAR		✓
72	PERIA		✓
73	PERSIMMON		✓
74	PETOLA		✓
75	PISANG		✓
76	PISANG SALAI	✓	
77	PRICKLE PLUM	✓	
78	POTATO CRINKLE CUT	✓	
79	SAWI		✓
80	SAWI ASIN	✓	
81	SENGKUANG		✓
82	SERAI		✓
83	SHITAKEI MUSHROOMS		✓
84	STARFRUIT		✓
85	TAUGEH		✓
86	TEMBIKAI KUNING		✓
87	TEMBIKAI MERAH		✓
88	TERUNG BULAT		✓
89	TERUNG PANJANG		✓
90	TOMATO		✓
91	UBI KAYU		✓
92	UBI KENTANG		✓

*Fresh fruits or vegetables include cut or sliced

Senarai Barang Bercukai Dan Barang Tidak Bercukai

KECANTIKAN DAN KESIHATAN

(BEAUTY AND HEALTH)

KECANTIKAN & KESIHATAN (BEAUTY & HEALTH)

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
1	1 SYSTEM RAZOR&4 BLADES	✓	
2	AFTER SHAVE WATER	✓	
3	AII PURPOSE TONGS	✓	
4	AIR MAWAR PUTIH	✓	
5	ANTISEPTIC (LOTION/ CREAM/ LIQUID/ OINTMENT)	✓	
6	BABY OIL	✓	
7	BABY POWDER	✓	
8	BABY SHAMPOO/ SHOWER	✓	
9	BAR SOAP	✓	
10	BATH CAP & BALL	✓	
11	BEAUTY CREAM	✓	
12	BEAUTY SHEAR	✓	
13	BEAUTY TOOLS	✓	
14	BEDAK AIR	✓	
15	BEDAK NYONYA	✓	
16	BEDAK SEJUK	✓	
17	BEDAK TALKUM	✓	
18	BERUS GIGI	✓	
19	BODY POWDER/ TALCUM	✓	
20	BODY SCRUB	✓	
21	BREAST PUMP	✓	
22	COLOGNE/ BODY SPLASH	✓	
23	COMB	✓	
24	COMB 2IN1	✓	
25	COMBINATION TOOTH BRUSH HOLDER	✓	
26	COMPACT POWDER	✓	
27	COSMETIC TOOLS	✓	
28	COTTON BALLS	✓	
29	COTTON BUDS	✓	
30	COTTON GLOVE	✓	
31	COTTON TWINE	✓	
32	COTTON WOOL	✓	
33	CRYSTAL OIL	✓	
34	CURVED BRUSH	✓	

KECANTIKAN & KESIHATAN (BEAUTY & HEALTH)

BIL	NAMA BARANG	KADAR	
		STANDARD (8%)	SIFAR (0%)
35	DEODORANT	✓	
36	DEODORANT (ROLL ON/ STICK/ SPRAY)	✓	
37	DETTOL	✓	
38	DIAPERS (ADULT/ CHILDREN)	✓	
39	DISINFECTANT SPRAY	✓	
40	EAR DIG/ PICK	✓	
41	EAR WAX REMOVER	✓	
42	ESSENTIAL OIL	✓	
43	EYE SHADOW	✓	
44	EYEBROW PENCIL	✓	
45	EYEBROW PINCERS	✓	
46	EYEBROW RAZOR	✓	
47	EYEBROW SCISSOR	✓	
48	EYEBROW TWEEZER	✓	
49	EYELASH CURLER	✓	
50	FACE MASK	✓	
51	FACIAL ABSORBANT	✓	
52	FACIAL COTTON	✓	
53	FEET NAILS	✓	
54	FLOSS	✓	
55	FOOD SUPPLEMENT	✓	
56	FOOT FILE/ PUMICE STONE	✓	
57	FOOT MASSAGE GEL	✓	
58	GAMAT GEL/ LOTION	✓	
59	GARGLE AND MOUTH WASH	✓	
60	GEL PENGELUPASAN	✓	
61	GINGER CREAM	✓	
62	GREY CONTROL (HAIR CREAM)	✓	
63	GRIPEWATER	✓	
64	HAIR BRUSH	✓	
65	HAIR COLOR CONDITIONER	✓	
66	HAIR CONDITIONER	✓	
67	HAIR CREAM	✓	
68	HAIR DIE POWDER	✓	
69	HAIR DYE	✓	

KECANTIKAN & KESIHATAN (BEAUTY & HEALTH)

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
70	HAIR ESSENCE	✓	
71	HAIR GEL	✓	
72	HAIR MOUSSE	✓	
73	HAIR OIL	✓	
74	HAIR SERUM	✓	
75	HAIR SPRAY	✓	
76	HAIR TREATMENT CREAM	✓	
77	HAIR WATER GLOSS/ GEL	✓	
78	HAND & BODY LOTION	✓	
79	HAND SANITIZER	✓	
80	HAND SOAP	✓	
81	HYGIENE FOAM WASH	✓	
82	KAYU SUGI	✓	
83	KIDS TOOTHPASTE	✓	
84	LEAVE ON HAIR MASK	✓	
85	LIP BALM	✓	
86	LIP GLOSS	✓	
87	LIPSTICK	✓	
88	LISTERINE	✓	
89	LOSYEN	✓	
90	MAKE UP SET	✓	
91	MANICURE	✓	
92	MANICURE SET	✓	
93	MASKER	✓	
94	MINYAK KUNYIT/ TURMERIC OIL	✓	
95	MINYAK ZAITUN	✓	
96	MINYAK ZAITUN PLUS GAMAT	✓	
97	MOISTURE REPAIR SERUM	✓	
98	NAIL	✓	
99	NAIL POLISH	✓	
100	NAIL POLISH REMOVER	✓	
101	NAIL REMOVER	✓	
102	NAIL SCREWS (KK)	✓	
103	OLIVE OIL	✓	
104	PANTYLINER	✓	

KECANTIKAN & KESIHATAN (BEAUTY & HEALTH)

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
105	PEDICURE TOOLS	✓	
106	PEELING PACK	✓	
107	PENCUCI MUKA/ FACIAL CLEANSER	✓	
108	PENCUNGKIL GIGI	✓	
109	PENGETIP KUKU	✓	
110	PENGILAT KUKU	✓	
111	PERFUME	✓	
112	PEWARNA RAMBUT	✓	
113	POCKET TISSUE	✓	
114	PORE PACK	✓	
115	PRESS POWDER	✓	
116	PRICKLY HEAT POWDER	✓	
117	PURE GLYCERINE	✓	
118	PURE PETROLEUM JELLY	✓	
119	SABUN BADAN	✓	
120	SABUN MUKA	✓	
121	SHAVER	✓	
122	SHAVER BLADE	✓	
123	SHAVING/FOAM	✓	
124	SHOWER CAP	✓	
125	SIKAT RAMBUT	✓	
126	SKRUB MUKA	✓	
127	SPAN MANDI/ SHOWER SPONGE	✓	
128	SUN BLOCK LOTION	✓	
129	SYAMPOO BADAN	✓	
130	SYAMPOO RAMBUT	✓	
131	TONER	✓	
132	TRAVEL KIT TOILETTIES	✓	
133	TRIPLE BLADE DISPOSABLE	✓	
134	TUALA WANITA	✓	
135	UBAT GIGI	✓	
136	UV CREAM	✓	
137	WASH NAIL	✓	
138	WET TISSUE (WIPES)	✓	
139	WHITENING SERUM	✓	

Senarai Barang Bercukai Dan Barang Tidak Bercukai

PERALATAN RUMAH

(HOUSEHOLD)

PERALATAN RUMAH (HOUSEHOLD)			
BIL	NAMA BARANG	KADAR	
		STANDARD (8%)	SIFAR (0%)
1	A/FRESHENER	✓	
2	ADAPTOR	✓	
3	AEROSOL	✓	
4	AIR FRESHENER	✓	
5	AJAX FABULOSO	✓	
6	ALAS KAKI	✓	
7	ALAS MEJA	✓	
8	AMBI PUR CAR	✓	
9	AMPURE CLEAR GEL	✓	
10	AMPURE GEL	✓	
11	ANG POW	✓	
12	ANTIBACTERIAL WIPES STICKER	✓	
13	APRON	✓	
14	AROMA GEL AIR FRESHENER	✓	
15	ASHTRAY	✓	
16	AXION GEL	✓	
17	BABY FEEDING BOTTLE	✓	
18	BABY GIFT SET	✓	
19	BABY MITTENS & BOOTEES	✓	
20	BABY ORTHODONTIC	✓	
21	BABY POWDER BOX	✓	
22	BAJA	✓	
23	BAKUL	✓	
24	BALDI	✓	
25	BAMBOO SCRATCHER	✓	
26	BANGKU	✓	
27	BATU GILING	✓	
28	BATU HIASAN	✓	
29	BEKAS PENYIRAM BUNGA	✓	
30	BEKAS SABUN	✓	
31	BENANG	✓	
32	BERUS KASUT	✓	
33	BERUS TANDAS	✓	
34	BESEN	✓	
35	BICYCLE BAND	✓	
36	BIRTHDAY CANDLES & HOLDERS	✓	

PERALATAN RUMAH (HOUSEHOLD)			
BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
37	BLEACH/ PELUNTUR	✓	
38	BLUE FOR TOILET	✓	
39	BOTOL SPRAY	✓	
40	BROOM	✓	
41	BROOM HEAD	✓	
42	BROOM HOOK	✓	
43	BRUSH CLOTH	✓	
44	BULU AYAM (FEATHER)	✓	
45	BUNGA HIDUP	✓	
46	BUNGA PLASTIK	✓	
47	BUTTON	✓	
48	CABINET DEODORISER	✓	
49	CAR SHAMPOO	✓	
50	CARPET & UPHOLSTERY	✓	
51	CD CONTAINER	✓	
52	CD HOLDER	✓	
53	CEILING BROOM	✓	
54	CERMIN	✓	
55	CHAIR	✓	
56	CHARCOAL FILTER BOX	✓	
57	CHINESE CHECKERS	✓	
58	CLASSIC HAND ROLLER (PLASTIC)	✓	
59	CLEANING BALL	✓	
60	CLEANING BRUSH	✓	
61	CLEANING CLOTH	✓	
62	CLOCK	✓	
63	CLOTH BRUSH	✓	
64	CLOTH SOFTENER	✓	
65	CLOTH TAPE	✓	
66	CLOTHES CLIP	✓	
67	CLOTHES ROPE	✓	
68	CLOTHESLINE	✓	
69	COCONUT THREAT BALL	✓	
70	COMPACT MILK POWDER DISPENSER	✓	
71	DEODORIZER	✓	
72	DETERGENT	✓	

PERALATAN RUMAH (HOUSEHOLD)

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
73	ELECTRONIC LIGHTER	✓	
74	EYE SENSOR LIGHT	✓	
75	FABRIC SOFTNER	✓	
76	FACE SPONGE	✓	
77	FACE TOWEL	✓	
78	FANCY PAPER BAG	✓	
79	FINGER TOOTHBRUSH	✓	
80	FLOOR DETERGENT	✓	
81	GABUS BUNGA	✓	
82	GAYUNG (SCOOP)	✓	
83	GETAH SELUAR (RUBBER STRAP)	✓	
84	HAND BRUSH	✓	
85	HAND TOWEL	✓	
86	HANGER	✓	
87	HOME MULTI PURPOSE CLEANER	✓	
88	IMMERSION HEATER	✓	
89	JARUM (NEEDLES)	✓	
90	KAIN LAP	✓	
91	KAPUR BARUS	✓	
92	KAPUR KASUT	✓	
93	KITCHEN TOWEL	✓	
94	LAUNDRY NET	✓	
95	MANCIS API	✓	
96	MILK CONTAINER	✓	
97	MINI MIRROR	✓	
98	MINI SAW	✓	
99	MOP	✓	
100	MOSQUITO CONTROL	✓	
101	MUG	✓	
102	MULTI PURPOSE TUBE	✓	
103	NILA	✓	
104	NOSE CLEANER	✓	
105	NYLON STRING	✓	
106	OVAL TRAY	✓	
107	PACIFIER	✓	
108	PACIFIER CLIPPING CHAIN	✓	

PERALATAN RUMAH (HOUSEHOLD)

BIL	NAMA BARANG	KADAR	
		STANDARD (8%)	SIFAR (0%)
109	PASU BUNGA	✓	
110	PAYUNG	✓	
111	PELUNTUR/ BLEACH	✓	
112	PEMBALUT LEKAT	✓	
113	PEMUKUL LALAT (FLY SWATTER)	✓	
114	PENANGKAP LIPAS	✓	
115	PENCAKAR (RAKE)	✓	
116	PENGAUT SAMPAH (DUSTPAN)	✓	
117	PENGELAP TINGKAP (WINDOW WIPER)	✓	
118	PENUTUP SINKI (SINK STOPPER)	✓	
119	PENYANGKUT PLAK	✓	
120	PENYAPU LIDI (KELP LEAF BROOM)	✓	
121	PENYEMBUR RACUN SERANGGA	✓	
122	PEWANGI KERETA (CAR PERFUME)	✓	
123	PEWANGI RUMAH (HOME PERFUME)	✓	
124	PEWARNA (NILA)	✓	
125	PIN BAJU	✓	
126	PLASTIC GRATTING SINGLE	✓	
127	PLASTIC SEALER	✓	
128	PLASTIC TOILET ROD ROLLER	✓	
129	PLASTIC TRAY	✓	
130	PLASTIK AISKRIM	✓	
131	PLASTIK SAMPAH	✓	
132	PLAY PANTS	✓	
133	POLISH	✓	
134	PRAYER'S OIL	✓	
135	ROTAN	✓	
136	SABUN BASUH	✓	
137	SABUN BASUH (BAR)	✓	
138	SANITARY NAPKIN	✓	
139	SAPU TANGAN	✓	
140	SAUCE SQUEEZER	✓	
141	SEPIT BAJU	✓	
142	SHOE POLISH	✓	
143	SHOES BRUSH	✓	
144	SHUJIAN CLOTHESLINE	✓	

PERALATAN RUMAH (HOUSEHOLD)			
BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
145	SOFTLAN	✓	
146	SPRAY BOTTLE	✓	
147	TABLE MAT	✓	
148	TABLE PAD	✓	
149	TAILORING TAPE	✓	
150	TALI	✓	
151	TERMOS	✓	
152	TEROMPAH (CLOGS)	✓	
153	TIRE FOAM	✓	
154	TISSUE	✓	
155	TISSUE ROLL	✓	
156	TOILET BOWL CLEANER	✓	
157	TOILET PUMP HANDLE	✓	
158	TOILET ROLL	✓	
159	TOOTHPASTE SMOKER	✓	
160	TOOTHPICK	✓	
161	TOWEL	✓	
162	TUDUNG SAJI (FOOD COVER)	✓	
163	UBAT GIGI HERBA	✓	
164	UBAT NYAMUK (ELEKTRIK)	✓	
165	UBAT NYAMUK (LINGKARAN)	✓	
166	UBAT NYAMUK (SPRAY)	✓	
167	UMBRELLA/ PAYUNG	✓	
168	WALL HANGER	✓	
169	WALL HOOK	✓	
170	WALLPAPER	✓	
171	WATER JUG	✓	
172	WAX	✓	
173	WIND BLUE BOX	✓	

Senarai Barang Bercukai Dan Barang Tidak Bercukai

PERKAKASAN

(HARDWARE)

PERKAKASAN (HARDWARE)			
BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
1	ABSORBENT HOOK	✓	
2	ADAPTOR	✓	
3	ADAPTOR CABLE	✓	
4	ADJUSTABLE SPANNER	✓	
5	ALL TYPES OF REMOTE CONTROL	✓	
6	ALLEN KEY SET	✓	
7	ALUMMINIUM LATCH	✓	
8	AUTOSOL	✓	
9	BATA	✓	
10	BATTERY	✓	
11	BATTERY CLIP	✓	
12	BATTERY HOLDER	✓	
13	BENDERA	✓	
14	BERUS	✓	
15	BESI BUAI	✓	
16	BESOM	✓	
17	BLACK NAIL	✓	
18	BLACK SCREWS	✓	
19	BLOCK MOULD	✓	
20	BOLT & NUT	✓	
21	BOOSTER CABLE	✓	
22	BOWL	✓	
23	BRAIZE STAND 14CM	✓	
24	BRASS HOOK	✓	
25	BRASS PADLOCK	✓	
26	BULB	✓	
27	BUTANE GAS	✓	
28	CABLE CLIP	✓	
29	CABLE TIE	✓	
30	CAMPHOR BALLS/ UBAT GEGAT	✓	
31	CANGKUL	✓	
32	CAR BATTERY	✓	
33	CEMENT KNIFE	✓	
34	CHIPBOARD SCREW	✓	
35	CHOKE(BALLAST)	✓	
36	CHOPPING BLOCK	✓	
37	CLIP BUTTON	✓	

PERKAKASAN (HARDWARE)

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
38	CLOTHES ROPE	✓	
39	CONCRETE NAILS	✓	
40	COPPER HAND BRUSH	✓	
41	CORK SCREW	✓	
42	CRYSTAL BALL	✓	
43	CUPBOARD HOOK	✓	
44	CUTTER	✓	
45	DOOR CHAIN	✓	
46	DOOR HANDLE	✓	
47	DOOR LOCK	✓	
48	DOOR SECURITY	✓	
49	DOOR STOPPER	✓	
50	DOUBLE IRON	✓	
51	DRILLER	✓	
52	DUSTBIN	✓	
53	DUST MASK	✓	
54	ELECTRIC GAS IGNITER	✓	
55	ELECTRICAL ACCESSORIES	✓	
56	ELECTRICAL CABLE	✓	
57	EXTENTION SOCKET	✓	
58	FEATHER DUSTER	✓	
59	FIBER DISC	✓	
60	FILTER PIPE	✓	
61	FISHING HOOK	✓	
62	FISHING STRING	✓	
63	FLASHLIGHT/ LED TORCH	✓	
64	FLAT HEAD SCREW	✓	
65	FLEXIBLE FRAME HANGER	✓	
66	FLOOR MAT	✓	
67	FLUORESCENT TUBE	✓	
68	FUSE	✓	
69	GAM KASUT	✓	
70	GAM KERTAS	✓	
71	GANG FLUSH SWITCH	✓	
72	GAS LIGHTER REFILL	✓	
73	GAS REGULATOR	✓	
74	GLASS SEALANT	✓	

PERKAKASAN (HARDWARE)			
BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
75	GLOVE	✓	
76	GUARD BOLT	✓	
77	GUNTING DAHAN	✓	
78	HACK SAW BLADE	✓	
79	HAMMER	✓	
80	HANGER PLATE	✓	
81	HINGES/ ENGSEL	✓	
82	HOOK (ASSORTED)	✓	
83	HOOK FACE	✓	
84	HOOK PINTU	✓	
85	HOSE CLAMPS	✓	
86	HOSE JOINT	✓	
87	INTERNATIONAL TRAVEL ADAPTOR	✓	
88	IRON HASPS & STAPLE	✓	
89	KERTAS PASIR (SAND PAPER)	✓	
90	LAMP HOLDER	✓	
91	LASER	✓	
92	LIGHT STARTER	✓	
93	LIGHTER	✓	
94	LOCENG BASIKAL	✓	
95	LONG NOSE PLIER	✓	
96	LOOP PIN	✓	
97	LUBRICANT OIL	✓	
98	MENTOL BULB	✓	
99	MOUSE TRAP	✓	
100	MULTI PURPOSE TUBE	✓	
101	NAILS	✓	
102	PADLOCK & KEY	✓	
103	PAINT	✓	
104	PAINT BRUSH	✓	
105	PAINT ROLLER	✓	
106	PALLET	✓	
107	PENYANGKUT PLAK	✓	
108	PENYODOK	✓	
109	PERANGKAP TIKUS	✓	
110	PILL BOX	✓	
111	PIPE	✓	

PERKAKASAN (HARDWARE)			
BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
112	PLASTIC GRATING	✓	
113	PLASTIC HEX NUT	✓	
114	PLASTIC HOSE	✓	
115	PLASTIC INK POT	✓	
116	PLASTIC SEALER	✓	
117	PLUG TOP	✓	
118	PLUG TOP FUSE	✓	
119	PRECISION SET	✓	
120	PVC CABLE	✓	
121	PVC ELBOW	✓	
122	PVC END CAP	✓	
123	PVC HEAD IRON	✓	
124	PVC PLUG	✓	
125	PVC REDUCING BUSH	✓	
126	PVC REDUCING SOCKET	✓	
127	PVC SOCKET	✓	
128	PVC TANK CONNECTOR	✓	
129	PVC TAPE	✓	
130	PVC T-SHAPE PIPE	✓	
131	PVC VALVE SOCKET	✓	
132	PVC WIRE TAPE	✓	
133	RAT GLUE	✓	
134	RICE STAND	✓	
135	ROUND BOX EXTENSION CABLE	✓	
136	ROUND CLEANING CLOTH	✓	
137	RUBBER BAND	✓	
138	RUBBER BASIN STOPPER	✓	
139	SAW	✓	
140	SCOPE	✓	
141	SCOURING BRUSH	✓	
142	SCRAPPER	✓	
143	SCREW	✓	
144	SCREW DRIVER	✓	
145	SCREW NUT	✓	
146	SCREW SET	✓	

PERKAKASAN (HARDWARE)			
BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
147	SEPIT BAJU PLASTIK	✓	
148	SILICONE	✓	
149	SILVER BRUSH	✓	
150	SINK PROTECTOR	✓	
151	SKID PROTECTOR	✓	
152	SMALL RUBBER CONE	✓	
153	SPONGE	✓	
154	SPRAY PAINT	✓	
155	STAINLESS STEEL LOCK	✓	
156	STAINLESS STEEL SCRUBBER	✓	
157	STARTER	✓	
158	STARTER HOLDER	✓	
159	STEEL NIPPLE	✓	
160	STOP COCK	✓	
161	SUPER GLUE	✓	
162	TANGGA	✓	
163	TAP FILTER	✓	
164	TAP RUBBER WASHER	✓	
165	TAPE ELEKTRIK HITAM	✓	
166	TAPE PUTIH PAIP	✓	
167	TEST PEN	✓	
168	THINNER	✓	
169	THUMB NAIL	✓	
170	TILE HOOK	✓	
171	TIMER	✓	
172	TOILET BOWL CLEANER	✓	
173	TOOLS (SPANAR, PLAYAR, SCREW DRIVER)	✓	
174	TRAILING SOCKET	✓	
175	TURPENTINE	✓	
176	TWIST TIE	✓	
177	TWO WAY BIB TAP	✓	
178	UMBRELLA STAND	✓	
179	WASHER	✓	
180	WATER JUG	✓	
181	WATER TAP	✓	
182	WIRE CABLE	✓	

Senarai Barang Bercukai Dan Barang Tidak Bercukai

PERKAKASAN DAPUR

(KITCHEN WARE)

PERKAKASAN DAPUR (KITCHEN WARE)

BIL	NAMA BARANG	KADAR	
		STANDARD (8%)	SIFAR (0%)
1	ALAS PERIUK BESI	✓	
2	ALUMINIUM CUP	✓	
3	ALUMINIUM FOIL	✓	
4	ARANG KAYU (CHARCOAL)	✓	
5	BEER BOX/ CASE	✓	
6	BEKAS SABUN	✓	
7	BERUS DAWAI KAYU	✓	
8	BERUS PERIUK	✓	
9	BERUS PLASTIK	✓	
10	BOTTLE BRUSH/SPONGE	✓	
11	BOTTLE TRAVEL SET	✓	
12	BOTTLE/CAN OPENER	✓	
13	CANDY CONTAINER	✓	
14	CAWAN	✓	
15	CAWAN POLISTERIN	✓	
16	CERAMIC CUP/PLATE	✓	
17	CEREK	✓	
18	CHOPPING BOARD	✓	
19	CHOPSTICK	✓	
20	CHOPSTICK (SET/BOX)	✓	
21	COLANDER	✓	
22	CONTAINER	✓	
23	COOKING RICE SPOON	✓	
24	DULANG	✓	
25	EGG BEATER	✓	
26	EGG MOLD	✓	
27	FEEDING BOTTLE	✓	
28	FRUIT BOWL	✓	
29	GARBAGE BAG	✓	
30	GLASS	✓	
31	GUNTING	✓	
32	ICE CUBE TRAY	✓	
33	KITCHEN GLOVE	✓	
34	KNIFE	✓	
35	KNIFE HOLDER	✓	
36	KOTAK NASI (POLYSTYRENE)	✓	
37	KUALI	✓	

PERKAKASAN DAPUR (KITCHEN WARE)

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
38	LESUNG BATU	✓	
39	LIDI SATE	✓	
40	LILIN	✓	
41	LUNCH BOX	✓	
42	MANGKUK POLISTERIN	✓	
43	MUG	✓	
44	NIPPLE	✓	
45	PAPER CUP/ PLATE	✓	
46	PE CLING WRAP	✓	
47	PEELER	✓	
48	PEMARUT	✓	
49	PEMBUANG SISIK IKAN	✓	
50	PEMBUKA TIN	✓	
51	PEMBUKA TUDUNG BOTOL	✓	
52	PEMUKUL TELUR	✓	
53	PENAPIS	✓	
54	PENAPIS KAIN	✓	
55	PENGACAU AIR	✓	
56	PENGGOSOK PERIUK	✓	
57	PENYEPIT	✓	
58	PERIUK	✓	
59	PINGGAN	✓	
60	PINGGAN POLISTERIN	✓	
61	PIRING POLISTERIN	✓	
62	PLASTIC BAG	✓	
63	PUFF BOX	✓	
64	RAK CAWAN	✓	
65	RAK PINGGAN	✓	
66	SABUN BASUH PINGGAN	✓	
67	SCOOP AISKRIM	✓	
68	SENDUK	✓	
69	SINGLET BAG	✓	
70	SPONGE	✓	
71	STRAWS	✓	
72	SUDIP	✓	
73	SUDU/ GARFU	✓	
74	TOOTHPICKS	✓	

Senarai Barang Bercukai Dan Barang Tidak Bercukai

PAKAIAN, KASUT, BEG DAN AKSESORI

(GARMENT, FOOTWEAR, BAG & ACCESSORIES)

PAKAIAN, KASUT, BEG & AKSESORI (GARMENT, FOOTWEAR, BAG & ACCESSORIES)

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
1	BABY SOCKS	✓	
2	BAJU DALAM (INNER)	✓	
3	BAJU HUJAN	✓	
4	BRACELET	✓	
5	CAP/ TOPI	✓	
6	CLOTHES	✓	
7	COLOUR STRANDS	✓	
8	CURLING HAIR CLIP	✓	
9	DISPOSABLE RAINCOAT	✓	
10	DISPOSABLE UNDERWEAR	✓	
11	FLOWER HAIR GRIPS	✓	
12	HAIR BAND	✓	
13	HAIR BRUSHES	✓	
14	HAIR CLIP	✓	
15	HAIR RING	✓	
16	HANDBAG	✓	
17	HEAD BAND	✓	
18	HEADRESS/ HEADWEAR	✓	
19	KAIN SARUNG	✓	
20	LAMPIN/ NAPKIN	✓	
21	LUGGAGE	✓	
22	NECKLACE	✓	
23	PAKAIAN	✓	
24	PANTS	✓	
25	POUCH BAG	✓	
26	PVC RAINCOAT	✓	
27	SELUAR DALAM (UNDERWEAR)	✓	
28	SERBAN (TURBAN)	✓	
29	SET BUTANG BAJU	✓	
30	SHAWL/ SCARF	✓	
31	SHOES	✓	
32	SKI GLOVE	✓	
33	SLIPPERS/ SANDALS	✓	
34	SOCKS/ STOCKINGS	✓	
35	SONGKOK	✓	

PAKAIAN, KASUT, BEG & AKSESORI (GARMENT, FOOTWEAR, BAG & ACCESSORIES)

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
36	SUSPENDERS	✓	
37	TALI KASUT	✓	
38	TALI LEHER	✓	
39	TALI PINGGANG	✓	
40	TRAVEL BAG	✓	
41	TUDUNG KEPALA	✓	
42	WOMEN LOOPS	✓	
43	WORKERS UNIFORM	✓	

Senarai Barang Bercukai Dan Barang Tidak Bercukai

UBAT-UBATAN

(MEDICINE)

UBAT-UBATAN (MEDICINE)			
BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
1	3 LEG COUGH RELIEF 120ML	✓	
2	3 LEG COUGH RELIEF 60ML	✓	
3	3 LEG MEDICINAL POWDER 12'S	✓	
4	3 LEG UBAT SERBUK DEMAN 12'S	✓	
5	3 LEGS COOLING WATER 200ML	✓	
6	3 RIFLES RINGWORM LOTION 15ML	✓	
7	ACTAL 10'S	✓	
8	ACTAL PLUS 120'S	✓	
9	ALUCID TABLET 10'S	✓	
10	AMMELTZ YOKO YOKO 48ML	✓	
11	ANALGESIC BALM COUNTERPAIN 15G	✓	
12	ASTRAPHARM CHILI PLASTER	✓	
13	AXIMOL CAPLET 650ML	✓	
14	BABY DIAPER RASH CREAM	✓	
15	BALM	✓	
16	BALSEM GOSOK CAP LANG	✓	
17	BANDAGE	✓	
18	BANDAGE 2"	✓	
19	BESF MEC TRADITIONAL ESSENCE OF CHICKEN	✓	
20	BIRD'S NEST	✓	
21	BONJELA 15G	✓	
22	BRAND'S ACTIFMYNDA PLUS 42G 1'S	✓	
23	BRAND'S ESSENCE OF CHICK 12X7X70GM (CTN)	✓	
24	BRAND'S INNERSHINE 42ML	✓	
25	BREACOL	✓	
26	BREATHE RIGHT 12'S	✓	
27	BURNOL PLUS 10G	✓	
28	BYE BYE FEVER FOR CHILDREN 16'S	✓	
29	CALAMINE LOTION		✓
30	CAP DAGANGAN 60ML	✓	
31	CAP KAPAL U "I" OIL 52CC	✓	
32	CAP TANJAK MINYAK ANGIN PANAS 60ML	✓	
33	CHENKING PILL 1PCS	✓	

UBAT-UBATAN (MEDICINE)			
BIL	NAMA BARANG	KADAR	
		STANDARD (8%)	SIFAR (0%)
34	CHIN CHOO HOU TSAO SAN	✓	
35	CHIN WAN HUNG	✓	
36	CHING YAM YUEN 1'S	✓	
37	CLOVE OIL PREPARATION	✓	
38	CLS COUGH CLEAR CPI POWDER	✓	
39	COMPOUND WATERMELON 2GX6 BOT	✓	
40	CONDOM	✓	
41	COOL FEVER	✓	
42	COOLING WATER	✓	
43	CORTAL FOR CHILD 12'S	✓	
44	COUNTERPAIN 30G	✓	
45	CREOBIC CREAM		✓
46	DEEP HEATING RUB 35.4G	✓	
47	DEQUADIN HC LEMON 12X38GM (CTN)	✓	
48	DRAPOLENE CREAM 55G	✓	
49	DUREX PRODUCT	✓	
50	DYNA-TDS TOOTHACHE DROPS 2ML	✓	
51	EASY TEST URINE PREGNANCY TEST CASSETTE	✓	
52	ELLYG PLUS CRACKED HEEL CREAM 50G	✓	
53	ENO	✓	
54	EQUAL 8.5G FOC PILL BOX	✓	
55	EYE GLO MOIST 10ML	✓	
56	FACE MASK 50'S	✓	
57	FISHERMAN KING BIRD'S NEST GINSENG W/FUNGUS 70ML	✓	
58	FOMEC'S CALIFORNIA PRUNE ESSENCE 6X42G	✓	
59	FOMEC'S GINSENG TEA PACK	✓	
60	FOMEC'S NANYANG TRADITIONAL HERBS	✓	
61	FOMEC'S TRADISIONAL PATI IKAN HARUAN 6X70ML	✓	
62	GAVICON LIQUID DOUBLE ACTION SACHET 10ML	✓	

UBAT-UBATAN (MEDICINE)			
BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
63	GAVICON LIQUID SACHET 10ML	✓	
64	GELIGA C 5ML	✓	
65	GOLDEN THROAT HERBAL LOZENGE	✓	
66	HO YAN HOR HERBAL TEA	✓	
67	HURIX PANAU SALAP & GATAL-GATAL KECIL 12G	✓	
68	HURIX'S 600 FLU COUGH SYRUP 60ML	✓	
69	HURIX'S 600 FLUAWAY CAPSULE 6'S	✓	
70	HURIX'S 900 FLU COLD CAPSULE	✓	
71	HURIX'S CAPSULE FOR COUGH 6'S	✓	
72	HURIX'S COOL INHALER 2ML	✓	
73	HURIX'S COUGH PEPPERMINT PLUS 60ML	✓	
74	HURIX'S CREAM FOR MOUTH ULCER 5GM	✓	
75	HURIX'S GINSENG PLUS KAPSUL EKSTRAK 6'S	✓	
76	HURIX'S KAM MAO QING TABLET 10'S	✓	
77	HURIX'S KAPSUL SAKIT GIGI & SAKIT KEPALA 6'S	✓	
78	HURIX'S KAPSUL TONGKAT ALI PLUS 6'S	✓	
79	HURIX'S KRIM LUKA ALOE VERA PLUS 13G	✓	
80	HURIX'S KRIM UNTUK SAKIT KULIT 13G	✓	
81	HURIX'S LAXATIVE PILL		✓
82	HURIX'S LOZENG PI PA PLUS 6'S	✓	
83	HURIX'S MASSAGE BALM 20GM	✓	
84	HURIX'S MINYAK URUT GAMAT PLUS 28GM	✓	
85	HURIX'S MOS'Q CREAM 13G	✓	
86	HURIX'S NAN ZI HAN BAO DAN (EXTRACT) 10'S	✓	
87	HURIX'S PANAU SALAP&GATAL- GATAL KECIL 12G	✓	

UBAT-UBATAN (MEDICINE)			
BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
88	HURIX'S POVILIN KAPSUL 6'S	✓	
89	HURIX'S SIRAP UBAT BATUK GAMAT & MADU PLUS 60ML	✓	
90	HURIX'S SIRAP UBAT BATUK UNTUK KANAK-KANAK 30ML	✓	
91	HURIX'S SIRAP UBAT DEMAN&SELSEMA UNTUK KANAK 60ML	✓	
92	HURIX'S STOMACH 8	✓	
93	HURIX'S TOOTHACHE DROP 2ML	✓	
94	HURIX'S TRAVEL CARE 6'S	✓	
95	INTAMOL TABLET 2'S	✓	
96	JELLY GEL 150G	✓	
97	KANGAROO EUCALYPTUS OIL 28ML	✓	
98	KAPS NATURAL INSECT REPELLENT SPRAY 75ML	✓	
99	KAPS NATURAL INSECT REPELLENT STICK	✓	
100	K-Y LUBRICATING JELLY	✓	
101	LEUNG PUI KEE PILL	✓	
102	LOZENGE BATUK GANHO 24'S	✓	
103	MARILTN JELLY GEL 300G	✓	
104	MARILYN GEL 100G	✓	
105	MASK 1'S	✓	
106	MASPATI PATI AYAM & GAMAT	✓	
107	MASPATI PATI IKAN HARUAN	✓	
108	MASPATI PATI IKAN HARUAN & GAMAT	✓	
109	MEDICAL PLASTER	✓	
110	MEDICATED PLASTER	✓	
111	MEDICATED TEA 6GM	✓	
112	MEDON 500		✓
113	MINYAK ANGIN	✓	
114	MINYAK DAUN UBAT NO.2	✓	
115	MINYAK HUO LUO CAP DUA ORANG TUA 50ML	✓	

UBAT-UBATAN (MEDICINE)			
BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
116	MINYAK KAYU PUTIH	✓	
117	MINYAK PANAS	✓	
118	MINYAK UBAT CAP API	✓	
119	MINYAK UBAT URUT CAP COIN BELL 60ML	✓	
120	MISTER	✓	
121	MOPIKO	✓	
122	NIN JIOM HERBAL CANDY	✓	
123	NIXODERM 5.34G	✓	
124	OPTI-FREE SOLUTION 60ML	✓	
125	OPTREX EYE DROPS	✓	
126	OPTREX EYE LOTION	✓	
127	ORANG KAMPUNG JELI GAMAT 245ML	✓	
128	OXY 10 10G	✓	
129	OXY5 10G	✓	
130	P.G.S PEI PA KO	✓	
131	P.G.S PEI PA LO	✓	
132	PAGODA BRAND POWDER	✓	
133	PANADOL ACTIFAST SOLUBLE TABLET		✓
134	PANADOL ACTIFAST TABLET		✓
135	PANADOL BICONVEX FILM COATED		✓
136	PANADOL BICONVEX FILM COATED TABLET 500mg		✓
137	PANADOL CAPLETS		✓
138	PANADOL EXTRA CAPLETS		✓
139	PANADOL TABLETS 500mg		✓
140	PILL CHI KIT TECK AUN	✓	
141	PLASTER	✓	
142	PREGNANCY TEST KIT	✓	
143	RENU FRESH KIT 355ML+60ML	✓	
144	SAMANTHA NATURAL CRACKED HEEL LOTION 15GM	✓	
145	SAMIE PASTILLES 20G	✓	

UBAT-UBATAN (MEDICINE)			
BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
146	SCOTT'S EMULSION ORANGE	✓	
147	SCOTT'S EMULSION REG	✓	
148	SEVEN SEAS B ACTIVE COATED TABLET		✓
149	SLOAN'S LINIMENT 70ML	✓	
150	SONGSHAN SHESHE CAO BEVERAGE (BOTTLE) 454G	✓	
151	STREPSILS BOX LEMON&HERBAL 24'S	✓	
152	STREPSILS MAX PAIN RELIEF (BOX) 16'S	✓	
153	SURGICAL TAPE	✓	
154	SW PI YAN PING CREAM 20G	✓	
155	THREE LEGS YELLOW LOTION		✓
156	TONGKAT ALI 50G	✓	
157	UBAT BATUK CAP IBU DAN ANAK	✓	
158	UBAT BATUK CAP KELAPA LAUT	✓	
159	UBAT BATUK*Untuk maklumat lanjut sila rujuk National Essential Medicines List di GST Portal.		✓
160	UBAT PO CHAI PILLS	✓	
161	UBAT TEH SEJUK CAP TAN NGAN LO	✓	
162	UPHAMOL 650MG 10'S	✓	
163	UPHAMOL TABLET 500mg		✓
164	WATER MELON FROST	✓	
165	WENG HENG TABLET 500mg		✓
166	ZAM BUK	✓	
167	ZENTEL 200mg TABLETS		✓
168	ZENTEL SUSPENSION 400mg/10ML		✓
169	ZHENG GU SHU.	✓	

Note: Bagi memudahkan identifikasi oleh pihak berkuasa, peniaga dan pengguna, penambahan huruf "Z" (rujukan kepada produk berkadar sifar) akan dimasukkan pada penghujung nombor pendaftaran bagi produk ubat-ubatan yang didaftarkan dengan Pihak Berkuasa Kawalan Dadah (PBKD), Kementerian Kesihatan Malaysia. Contoh : MAL1242424AZ

Senarai Barang Bercukai Dan Barang Tidak Bercukai

ALAT TULIS

(STATIONERY)

ALAT TULIS (STATIONERY)

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
1	"S" HOOK	✓	
2	A4 COLOUR BINDING SET	✓	
3	A4 PAPER (VARIOUS GRAM)	✓	
4	ADDRESS BOOK	✓	
5	ART PLATE	✓	
6	BALL PEN	✓	
7	BEGINNING ENGLISH BOOK	✓	
8	BEGINNING MATHS BOOK	✓	
9	BILL BOOK	✓	
10	BINDER CLIPS	✓	
11	BOOK BELT	✓	
12	BOOK COVER	✓	
13	BOOK MARK	✓	
14	BOOK WRAPPERS	✓	
15	BRUSH SET	✓	
16	BUKU LATIHAN/ EXERCISE BOOK		✓
17	CALCULATOR	✓	
18	CARBON PAPER HAND WRITING	✓	
19	CARD CASE	✓	
20	CARD HOLDER	✓	
21	CARTOON STATIONERY SET	✓	
22	CASH BOOK	✓	
23	CELLOPHANE HOLDER	✓	
24	CELLOPHANE TAPE	✓	
25	CHILDREN COLOR & STICKER BOOK *colour more than sticker		✓
26	CHILDREN COLOURING BOOKS		✓
27	CHILDREN DRAWING BOOKS		✓
28	CHILDREN STICKERS BOOK	✓	
29	CHINESE BRUSH	✓	
30	CHINESE EXERCISE BOOK		✓
31	CHINESE INK	✓	
32	CLEAR BAG	✓	
33	CLEAR HOLDER/ BOOK	✓	
34	CLIP	✓	

ALAT TULIS (STATIONERY)

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
35	CLIPS BOARD	✓	
36	CLOTH ROPE	✓	
37	COLOR PEN	✓	
38	COLOUR CARD	✓	
39	COLOUR FLINT PAPER	✓	
40	COLOUR PALLET	✓	
41	COLOUR PENCILS	✓	
42	COLOUR PINS	✓	
43	COLOUR PLASTIC RULER 12"	✓	
44	COMICS	✓	
45	COMPACT DISC	✓	
46	COMPASS	✓	
47	CORRECTION FLUID	✓	
48	CORRECTION PEN	✓	
49	CORRECTION TAPE	✓	
50	CREPE PAPER	✓	
51	CUTICLE KNIFE	✓	
52	CUTTER	✓	
53	CUTTER BLADE	✓	
54	CUTTER KNIFE	✓	
55	CUTTER PENCIL KNIFE	✓	
56	CUTTER REFILL	✓	
57	DESIGN RULER	✓	
58	DESK TRAY	✓	
59	DIAMOND WHEEL	✓	
60	DIARI	✓	
61	DICTIONARY		✓
62	DIY STICKY BACK	✓	
63	DOCUMENT CASE	✓	
64	DOUBLE SIDED TAPE	✓	
65	DRAWING BLOCK	✓	
66	DRIP DRY INKPAD	✓	
67	DUSTER	✓	
68	DVD+R (W/CASING)	✓	
69	ENVELOPES	✓	
70	ERASER	✓	

ALAT TULIS (STATIONERY)

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
71	EXAMINATION PAD	✓	
72	FANCY CARD	✓	
73	FAX RIBBON	✓	
74	FAX ROLL	✓	
75	FEATHER DUSTER	✓	
76	FILE	✓	
77	FLEXIBLE CURVE RULER	✓	
78	FLOURESCENT PAPER	✓	
79	FLUORESCENTS PAPER	✓	
80	FOLDER	✓	
81	FOOLSCAP BOOK	✓	
82	FRAME GAMBAR	✓	
83	GEL PEN	✓	
84	GEOMETRIC RULER SET	✓	
85	GIFT WRAPPER	✓	
86	GLASS PAPER	✓	
87	GLOBE	✓	
88	GLUE	✓	
89	GRAPHIC ART	✓	
90	HARD COVER BOOK	✓	
91	HARD COVER NOTE BOOK	✓	
92	HIGHLIGHTER PEN	✓	
93	HOLE PUNCHER	✓	
94	HOME WORKBOOK	✓	
95	INSIGHT GUIDES KUALA LUMPUR STEPBYSTEP	✓	
96	INSTRUMENT BOX SET	✓	
97	INVOICE BOOK	✓	
98	KERTAS MAH JONG	✓	
99	KERTAS MINYAK	✓	
100	KERTAS PASIR	✓	
101	KERTAS WARNA	✓	
102	KEY CHAIN	✓	
103	KEY TAG	✓	
104	KOTAK PENSEL	✓	
105	LABEL	✓	

ALAT TULIS (STATIONERY)			
BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
106	LAMPU MEJA	✓	
107	LED LAMP	✓	
108	LIQUID PAPER	✓	
109	LUMOGRAPH PENCIL	✓	
110	MAGAZINE/ MAJALAH* Refer Frequently Asked Issues (FAI) 3/2014 in GST Portal	✓	
111	MAGIC COLOUR PENS	✓	
112	MAGNET ASST	✓	
113	MAGNIFIER	✓	
114	MALAY PHRASE BOOK	✓	
115	MANILA CARD	✓	
116	MAP PIN	✓	
117	MARKER PEN	✓	
118	MATH SET	✓	
119	MECHANICAL PENCIL	✓	
120	MEMO	✓	
121	MEMO HOLDER	✓	
122	MEMO PAD	✓	
123	MESIN FAKS	✓	
124	MICROPORE TAPE	✓	
125	MINI NOTEBOOK	✓	
126	MODELLING CLAY	✓	
127	MONEY DETECTOR	✓	
128	NAIL ART	✓	
129	NAME CARD HOLDER	✓	
130	NAME TAG HOLDER	✓	
131	NEEDLE	✓	
132	NEEDLE ROUND COMPACT	✓	
133	NEEDLE THREAD SET	✓	
134	NEWS PAPER* Refer Frequently Asked Issues (FAI) 3/2014 in GST Portal		✓
135	NOTE BOOK	✓	
136	NYLON STRING	✓	
137	OFFICE PIN	✓	
138	OIL PASTELS COLOURS	✓	
139	OLD NEWS PAPER	✓	

ALAT TULIS (STATIONERY)

BIL	NAMA BARANG	KADAR	
		STANDARD (8%)	SIFAR (0%)
140	OPTICAL MOUSE	✓	
141	ORGANISER	✓	
142	PAINTING BRUSH	✓	
143	PAPER	✓	
144	PASSPORT / IC/ LICENSE HOLDER COVER	✓	
145	PEN HOLDER/ STAND	✓	
146	PENCIL	✓	
147	PENCIL BAG/ BOX	✓	
148	PENCIL LEAD	✓	
149	PHOTO ALBUM	✓	
150	PKT FASTENER	✓	
151	PLASTIC FILM SEALER	✓	
152	POSTAL COLOUR	✓	
153	PRICE STICKER	✓	
154	PRINTER RIBBON	✓	
155	PRINTER RIBBON(REFILL)	✓	
156	PROTECTOR RULER	✓	
157	PUNCH CARD	✓	
158	PVC WRAPPER	✓	
159	RECEIPT BOOK	✓	
160	REFILL INK	✓	
161	RIBBONS	✓	
162	RUBBER BAND 1 PACK	✓	
163	RULERS	✓	
164	SAFETY PINS	✓	
165	SCIENCE PRACTICAL BOOK/ BUKU AMALI SAINS		✓
166	SCISSORS	✓	
167	SHARPENER	✓	
168	SHORTHAND BOOK	✓	
169	SOUVENIR	✓	
170	SQUEZEE (CUSP) C/W WOODDED STICK	✓	
171	STABILO PEN 308 (R) 40'S	✓	
172	STAMP PAD	✓	

ALAT TULIS (STATIONERY)			
BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
173	STAPLER	✓	
174	STAR DUST	✓	
175	STENCIL	✓	
176	STICK PAD	✓	
177	STICKY NOTES	✓	
178	STOCK CARD	✓	
179	STORY BOOK	✓	
180	STORY BOOK* Part of education curriculum		✓
181	STRING ENVELOPE	✓	
182	SUGAR PAPER	✓	
183	TABUNG/ COIN BOX	✓	
184	TALI HIJAU (FAIL)	✓	
185	TAPE DISPENSER	✓	
186	TEST PAD	✓	
187	THREAD	✓	
188	THUMB TACKS	✓	
189	TRACING PAPER	✓	
190	TRANSPARENCY	✓	
191	VOUCHER	✓	
192	VOUCHER ARCH FILE	✓	
193	WATER COLOUR	✓	
194	WAX CRAYON	✓	
195	WHITE BOARD INK	✓	
196	WIRE CLIP & SPRING FILE	✓	
197	WORKER CARD	✓	

Senarai Barang Bercukai Dan Barang Tidak Bercukai

ALAT PERMAINAN

(TOY AND GAMES)

ALAT PERMAINAN (TOY & GAMES)

BIL	NAMA BARANG	KADAR	
		STANDARD (8%)	SIFAR (0%)
1	AIRPLANE	✓	
2	AIRPLANE HIGH SPEED 6'S 096	✓	
3	AKSESORI SUKAN	✓	
4	ALPHABET FOR KIDS	✓	
5	ANDROID EMPRISE	✓	
6	ANGEL BEAUTIFUL GIRL TOYS	✓	
7	ANIMAL BALLS	✓	
8	ANIMAL CHESS	✓	
9	ANIMAL TOYS	✓	
10	ARMOR HEROES	✓	
11	BABIES BATH TOYS 3'S	✓	
12	BADMINTON SET TOYS	✓	
13	BALL	✓	
14	BARBIE DOLL	✓	
15	BELON	✓	
16	BIG EYE GIRL	✓	
17	BILLIONAIRE	✓	
18	BLOCKS TOYS	✓	
19	BLOW OUT DRAGON 5IN 1	✓	
20	BOLA	✓	
21	BRICK GAME	✓	
22	BRICKS MORE NEW CATENA	✓	
23	BUBBLE	✓	
24	BUBBLE BALLOON	✓	
25	BUBBLES GUN	✓	
26	BUBBLES TOY GUN	✓	
27	BUS STATION TOYS	✓	
28	CAMERA TOYS	✓	
29	CAR	✓	
30	CAR TOYS	✓	
31	CARROM	✓	
32	CARTOON BALLOON 6IN 1	✓	
33	CARTOON BOTTLE TOYS	✓	
34	CARTOON CAR	✓	
35	CARTOON PUZZLE	✓	

ALAT PERMAINAN (TOY & GAMES)

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
36	CARTOON STICKER	✓	
37	CARVEOUT BALLS	✓	
38	CERMIN MATA	✓	
39	CHENISH ANIMAL TOYS	✓	
40	CHESS GAME	✓	
41	CHINA CHESS GAME	✓	
42	CHINESE CHESS	✓	
43	COLORFUL BUBBLES GUN	✓	
44	CONGKAK	✓	
45	CONSTRUCTION MACHINE TOYS	✓	
46	COOKING PLAY SET TOYS	✓	
47	COUNTING FOR KIDS	✓	
48	CROSS FIRE GAME	✓	
49	CUPREOUS FAUCET	✓	
50	DADU (DICE)	✓	
51	DAM AJI	✓	
52	DAM ULAR	✓	
53	DANCE BABY SOLAR ENERGY	✓	
54	DART	✓	
55	DEFORMATION S/STYLES SUPER ACTION TOYS	✓	
56	DOCTOR'S TOOLS SET TOYS	✓	
57	DOLL KEY CHAIN	✓	
58	DONKEY CARD	✓	
59	DOOR WINDOW ENTRY ALAM	✓	
60	DOTER SET TOYS	✓	
61	DOUBLE COIN ELASTIC 10 CORDS	✓	
62	DREAM HOUSE SET	✓	
63	DREAM JEWELRY SET TOYS	✓	
64	DREAM RATTLES SERIES	✓	
65	EGG TOY	✓	
66	FANCY STICKER	✓	
67	FASHION DOLL	✓	
68	FINGER SKATE BOARD	✓	
69	FISHING FUN GAME TOYS	✓	

ALAT PERMAINAN (TOY & GAMES)

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
70	FISHING TOYS	✓	
71	FLASH CARDS	✓	
72	FLIGHT CHESS GAME	✓	
73	FLY CHESS	✓	
74	FOOTBALL H/PHONE BAG	✓	
75	FOOTBALL TOYS	✓	
76	FUN PLAY CARD	✓	
77	FUNNY BATH TOYS 4'S	✓	
78	GAME CARD	✓	
79	GO S/SIMULATING TOYS 2277	✓	
80	GOGGLE	✓	
81	GUITAR TOYS	✓	
82	GULI	✓	
83	HAND BALL TOYS 1'S	✓	
84	HAND TOYS	✓	
85	HAPPY FAMILY CARD	✓	
86	HEART BALLOON	✓	
87	HOUSE STYLE	✓	
88	JAWS PLAYING CARDS 101A	✓	
89	JOINER'S TOOL SET TOYS 2944	✓	
90	KAILI TOYS 8'S	✓	
91	KIDS CHEQUE BOOK	✓	
92	KITCHEN SET R/PRINCESS TOYS	✓	
93	KITCHEN SET TOYS	✓	
94	LEGO	✓	
95	LETTER & NUMBER	✓	
96	LIZARD TOYS	✓	
97	MAGIC BAND	✓	
98	MAGIC CUBE PUZZLE	✓	
99	MEDICAL SET TOYS	✓	
100	MEDICINE TOYS SET	✓	
101	METALIC BALLOON	✓	
102	MILLIONAIRE GAME SET	✓	
103	MINI CHESS	✓	
104	MINI DOCTOR	✓	

ALAT PERMAINAN (TOY & GAMES)

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
105	MINI PUMP&SNAKE BALLOON	✓	
106	MODELING CLAY	✓	
107	MONOPOLY	✓	
108	MONSTER	✓	
109	MOUSE BALLOON	✓	
110	MUSIC FRUIE RATTLES TOYS	✓	
111	MUSIC TAMBOURINE TOYS	✓	
112	OLD MAID CARD	✓	
113	PARTY BALLOON 25IN 1	✓	
114	PARTY FAVORS	✓	
115	PARTY MASK	✓	
116	PARTY PALM	✓	
117	PARTY POPPER	✓	
118	PARTY SET	✓	
119	PEDANG	✓	
120	PING PONG	✓	
121	PING PONG BAT	✓	
122	PING PONG GUN	✓	
123	PISTOL	✓	
124	PLANE	✓	
125	PLASTISIN	✓	
126	PLAYING CARD	✓	
127	POLICE CAR TOYS	✓	
128	POLICE GUN MAN TOYS	✓	
129	POP MAKER	✓	
130	POP POP	✓	
131	PRINCESS BUBBLES GUN	✓	
132	PUZZLE	✓	
133	PUZZLES BOOK	✓	
134	RACING MOTOR	✓	
135	RATTLE TOYS	✓	
136	READING & WRITING BOOK	✓	
137	RECORDER	✓	
138	ROBOT	✓	
139	ROCKET BALLON 5IN 1	✓	
140	ROYAL PLASTIC PLAYING CARD(KIJO)888	✓	

ALAT PERMAINAN (TOY & GAMES)

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
141	SAFETY GOGGLE	✓	
142	SAHIBBA	✓	
143	SAIDINA	✓	
144	SCOOTER	✓	
145	SHOOT GUN	✓	
146	SHUTTLE COCK	✓	
147	SKIPPING ROPE	✓	
148	SMALL CHEF KITCHEN W/PLAY SET	✓	
149	SMALL M.BALLOON 6IN1	✓	
150	SNAKE & LADDER	✓	
151	SNAP CARD	✓	
152	SNIPPER	✓	
153	SNOOKER TOYS	✓	
154	SNOOKER W/CHAMPIONSHIP TOYS	✓	
155	SNOW SPRAY	✓	
156	SPACE BLASTER	✓	
157	SPRING GRIP DUMB BELLS	✓	
158	STAR FIGHTER	✓	
159	STICKER DUST	✓	
160	STREET RACING TOYS 2'S	✓	
161	STUDY BABY	✓	
162	SUPER AIRPLANE	✓	
163	SUPER GUN POLICE	✓	
164	SUPER HELICOPTER	✓	
165	SUPER HERO	✓	
166	SUPER POLICE SET	✓	
167	SUPER ROBOT-MADE IN CHINA	✓	
168	SUPER TOOL KITCHEN TOYS	✓	
169	SUPER UFO GUN	✓	
170	SUPER YOYO TOYS	✓	
171	SUPERCOMBAT ZONE TOYS	✓	
172	SUPERHERO WILD FORCE TOYS	✓	
173	TOP SPACE WAR GUN TOYS	✓	
174	TOY BOX	✓	
175	TOY CAMERAS	✓	
176	TOY DADU 1'S	✓	

ALAT PERMAINAN (TOY & GAMES)

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
177	TOY GUN 1'S	✓	
178	TOY STORY 3 2'S 3335A	✓	
179	TOYO SUPERHILI HIGHLIGHTER ORANGE	✓	
180	TOYS (BIRD) 1'S	✓	
181	TOYS COMBINE ANOROID	✓	
182	TOYS COOKING PLAY SET 1122	✓	
183	TOYS FOR BABY 6'S	✓	
184	TOYS MY BABY	✓	
185	TOYS MY KITCHEN SERIES 7106	✓	
186	TOYS PINBALL LEGEND	✓	
187	TOYS ROBOT	✓	
188	TOYS SKATE 890-125	✓	
189	TOYS TRANSFORMERS RM0.99	✓	
190	TOYS TUTELARY	✓	
191	TOYS VANGUARD FIGHTERS	✓	
192	TRUCK	✓	
193	ULTRAMAN TOY	✓	
194	WATER GAME	✓	
195	WATER GUN	✓	
196	WATER GUN TOYS	✓	
197	WATER PUMP BALLOON 10IN 1	✓	
198	WHISTLE 211	✓	
199	WHITE BOARD	✓	
200	WHITE DADU 1'S	✓	
201	WISE TOY	✓	
202	WISEL	✓	
203	WORD BOARD 15X20CM	✓	
204	YO YO	✓	

Senarai Barang Bercukai Dan Barang Tidak Bercukai

BARANGAN HAIWAN

(PETS)

BARANGAN HAIWAN (PETS)

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
1	AQUA CHLORINE	✓	
2	CAGE	✓	
3	CAT SAND	✓	
4	IKAN AKUARIUM (PERHIASAN)	✓	
5	PET ACCESSORIES	✓	
6	PET FOOD (ALL KINDS)	✓	
7	PET GROOMING SET	✓	
8	PET SOAP/ SYAMPOO	✓	
9	PET TOILETTERIES	✓	
10	PET TOYS	✓	

Senarai Barang Bercukai Dan Barang Tidak Bercukai

LAIN-LAIN

(OTHERS)

LAIN-LAIN (OTHERS)			
BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
1	AIR BATERI (BATTERY WATER)	✓	
2	BARBER SCISSOR	✓	
3	BATU MEMANCING (LADUNG)	✓	
4	CAR CHARGER KIT	✓	
5	CAR SEAT ORGANIZER XM-034	✓	
6	CAR WASH & WAX	✓	
7	EMERGENCY LIGHT LED	✓	
8	FILTER TIPS	✓	
9	FRIEND HOLDER MINI	✓	
10	JORAN	✓	
11	LEATHER & TYRE SHINE	✓	
12	RADIATOR COOLANT	✓	
13	ROKOK	✓	
14	ROKOK DAUN	✓	
15	ROKOK KRETEK	✓	
16	ROLLING PAPER	✓	
17	STICKER P-CAR	✓	
18	STICKER P-MOTOR	✓	
19	VILLIGER (CURUT)	✓	
20	WINDSCREEN CLEANER	✓	
21	WINDSHIELD CLEANER	✓	

Hakcipta Pencetak

JABATAN KASTAM DIRAJA MALAYSIA DAN KEMENTERIAN KEWANGAN MALAYSIA

Semua Hak Terpelihara. Tiada mana-mana bahagian jua daripada penerbitan ini boleh diterbitkan semula atau disimpan di dalam bentuk yang boleh diperolehi semula atau disiarkan dalam sebarang bentuk dengan apa jua cara elektronik, mekanikal, fotokopi, rakaman dan atau sebaliknya tanpa mendapat izin daripada JABATAN KASTAM DIRAJA MALAYSIA DAN KEMENTERIAN KEWANGAN MALAYSIA.



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