

- (f) presenting goods for customs declaration;
 - (g) preparing or amending customs declaration;
 - (h) preparing or amending bills of lading, airway bills, and certificates of shipment.
- 4. Transport services in relation to passengers or goods—
 - (a) from a place outside Malaysia to another place outside Malaysia;
 - (b) from the last exit point in Malaysia to any place in other country; or
 - (c) from a place outside Malaysia to the first entry point in Malaysia.
- 5. Transport, loading, unloading and handling services as referred to in subitem 3(2) in relation to the transport of goods from a place in Malaysia to another place in Malaysia to the extent that those services are supplied by the same supplier as part of the supply of services to which subitem 4(b) or (c) applies.
- 6. Transportation services in relation to passengers from a place in Malaysia to another place in Malaysia to the extent that those services are supplied by the same supplier as part of a supply of services to which subitem 4(b) or (c) applies.
- 7. Services of insuring the transport of passengers or goods to which items 4, 5 and 6 applies.
- 8. Services supplied to a person carried on a voyage or flight in a ship or aircraft from a place outside Malaysia to the first entry in Malaysia or from the last exit in Malaysia to a place outside Malaysia.
- 9. The hiring of any goods for use in a place outside Malaysia throughout the period of the hiring which the goods—
 - (a) are exported by the hirer to such a place; or
 - (b) are in such a place at the time of the supply is made.
- 10. Services supplied directly in connection with a land situated outside Malaysia or any improvement to such land but shall not include any services comprising either one or both of the following:
 - (a) the supply of a right to promulgate an advertisement by means of any medium of communication; and
 - (b) the promulgation of an advertisement by means of any medium of communication.