



**Payment Related Charges For Services At Port (including ancillary services charges) (AP) (As verified with Custom)**

No	Charge Type	Description of charges	Malaysia GST treatment	GST Rate	Remarks
		Ships Handling			
1		Light Dues	Zero-rated	0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 1(a))
2		Dock / Port Dues	Zero-rated	0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 1(a))
3		Pilotage	Zero-rated	0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 1(b))
4		Mooring / Unmooring	Zero-rated	0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 1(b))
5		Towage - Tugs	Zero-rated	0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 1(b))
6		Wharfage	Zero-rated	0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 1(a))
7		Launch Hire	Zero-rated	0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 1(a))
8		Vessel Detention	Zero-rated	0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 1(a))
9		Overstay Charges (Ship)	Zero-rated	0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 1(a))
10		Garbage Disposal (Ship)	Zero-rated	0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 1(d))
11		Sludge Disposal (Ship)	Zero-rated	0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 1(d))
12		Vessel On / Off Hire & Bunker Survey	Zero-rated	0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 1(e))
13		Vessel Draft Survey	Zero-rated	0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 1(e))
14		Super Cargo / Port Captain (Ship)	Zero-rated	0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 1(b))
15		Surveyor Services (Ship)	Zero-rated	0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 1(e))
16		Lashing/Unlashing (ship)	Zero-rated	0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 1(a))
17		Stevedore (Ship)	Zero-rated	0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 1(a))
18		Drivers (for Car Carrier)	Zero-rated	0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 3(2)(b))
19		Signal Man (Ship)	Zero-rated	0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 1(b))
20		Tally Clerk (Ship)	Zero-rated	0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 3(2)(c))
21		Forklift Service (within Freezone/Port)	Zero-rated	0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 3(2)(b))
22		Inter Terminal Transfer	Zero-rated	0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 3(2)(b))
23		Sling & Special Equipment	Zero-rated	0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 3(2)(b))
24		Low Loader (Within Freezone/Port)	Zero-rated	0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 3(2)(b))
25		Shunting (Ship)	Zero-rated	0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 1(a))
26		VTC Charges (Ship)	Zero-rated	0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 1(a))
27		Repair on Board (at Port)	Zero-rated	0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 1(d))
28		Overweight Surcharge	Zero-rated	0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 4)
29		Ship Crews Transportation	Zero-rated	0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 2)
30		Agency Recovery Charges (Agency)	Zero-rated	0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 1(f))

30/12/2015  
 FAIZUL MUSLIM BIN SAASHILIM  
 Penolong Karan/Kawasan Kastam II  
 Sektor V  
 Bahagian GST

Port (CY)					
37	CNTR. FRT. Station - Stuffing/Unstuffing	Zero-rated		0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 3(2)(b))
38	CY - Terminal Handling Charge (THC)	Zero-rated		0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 3(2)(b))
39	CY - Lift Load Cell To Cell	Zero-rated		0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 3(2)(b))
40	CY - Lift Hatch On/Off Vessel	Zero-rated		0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 3(2)(b))
41	CY - Reefer Plug In/Out	Zero-rated		0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 3(2)(b))
42	CY - Restow	Zero-rated		0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 3(2)(b))
43	CY - Storage Charges	Zero-rated		0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 3(1))
44	CY - Lift Load O/Off	Zero-rated		0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 3(2)(b))
45	CY - Change of Vessel	Zero-rated		0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 3(2)(b))
46	CY - Gate Charges	Zero-rated		0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 3(2)(b))
47	CY - Reefer Power	Zero-rated		0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 3(2)(b))
48	CY - Reefer Monitoring	Zero-rated		0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 3(2)(b))
49	CY - Extra Move	Zero-rated		0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 3(2)(b))
50	DG Labelling / Removing	Zero-rated		0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 3(2)(c))
	Agency Fee				
51	Attending Fee	Zero-rated		0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 1(f))
52	Crew Handling Fee	Zero-rated		0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 1(f))
53	Husbandry Fee	Zero-rated		0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 2)
54	Agency Survey Fee	Zero-rated		0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 2)
55	Cash to Master Fee	Zero-rated		0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 2)
56	Crew Change Fee	Zero-rated		0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 2)
57	Crew Medical Assistance Fee	Zero-rated		0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 2)
58	Spareparts Handling Fee	Zero-rated		0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 2)
59	Cargo Planning Fee	Zero-rated		0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 2)
60	Cargo Handling Fee	Zero-rated		0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 2)
61	Owner's Protective Agency Fee	Zero-rated		0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 1(f))
62	Ship Monitoring Fee	Zero-rated		0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 2)
63	Service Provider Overtime Charge	Zero-rated		0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 2)
64	Security - ISPS Fee	Zero-rated		0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 2)
65	Transportation - Crew Handling	Zero-rated		0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 2)
66	Crew Handling For Immigration	Zero-rated		0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 2)
67	Transhipment Fee (International)	Zero-rated		0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 2)
68	Agency Commission	Zero-rated		0%	GST (Zero-Rated Supply) Order 2014 - 2nd Schedule (Item 1(f))
	Ship Supplies				
69	Ship Chandling / Ship Stores	Zero-rated		0%	GST (Zero-Rated Supply) Order 2014 - 1st Schedule (Item 4)

RAHATUDDIN BIN HASHIM  
 Penolong Kanan Pengarah Nagaim II  
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 Ibu Pejabat Kastara Nirala Malacca  
 30/9