



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

Penafian:

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

**Tarikh diterbitkan:
13 Ogos 2015**

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**BARANGAN RUNCIT
(GROCERY)**

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
1	ABALONE	✓	
2	AGAR-AGAR	✓	
3	AGAR-AGAR SERBUK/ CRYSTAL JELLY	✓	
4	AIR ABU SODA/ LYE WATER	✓	
5	AIR BATU/ ICE CUBE	✓	
6	AJI NO MOTO	✓	
7	AJI SHIO	✓	
8	ANGSA (SEGAR/ SEJUK/ SEJUK BEKU)	✓	
9	ASAM GELUGUR/ KEPING		✓
10	ASAM JAWA/ TAMARIND		✓
11	AYAM BELANDA/ TURKEY (SEGAR/ SEJUK/ SEJUK BEKU)	✓	
12	AYAM PERAP (MARINATE)	✓	
13	AYAM SEGAR/ SEJUK/ SEJUK BEKU (DADA, KEPAK DAN LAIN- LAIN BAHAGIAN)		✓
14	BARLEY	✓	
15	BARLEY POWDER	✓	
16	BAWANG BESAR		✓
17	BAWANG GORENG/ FRIED ONION	✓	
18	BAWANG KUNING HOLLAND		✓
19	BAWANG MERAH		✓
20	BAWANG PUTIH		✓
21	BAWANG PUTIH (DIHIRIS)		✓
22	BEBOLA (HASIL LAUT/ DAGING/ SAYURAN)	✓	
23	BEEF BONE		✓

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
24	BELACAN		✓
25	BELACAN SERBUK (POWDER)		✓
26	BERAS		✓
27	BERAS BASMATHI		✓
28	BERAS HANCUR		✓
29	BERAS HANCUR/ BROKEN RICE (MAKANAN HAIWAN/ ANIMAL FEED)	✓	
30	BERAS PERANG/ BROWN RICE		✓
31	BERAS PULUT HITAM/ BLACK GLUTINOUS RICE		✓
32	BERAS PULUT/ GLUTINOUS RICE		✓
33	BERAS WANGI/ FRAGRANT RICE		✓
34	BIHUN LAKSA		✓
35	BIHUN/ RICE VERMICELLI (BEE HUN)		✓
36	BIJAN PUTIH/ HITAM	✓	
37	BIJI GANDUM/ WHEAT	✓	
38	BIJI KETUMBAR/ CORIANDER		✓
39	BIJI KOPI PANGGANG/ ROASTED COFFEE BEANS		✓
40	BIJI SAGO	✓	
41	BIJI SELASEH/ BASIL SEEDS	✓	
42	BIJI TERATAI KERING/ DRIED LOTUS SEED	✓	
43	BIJIRIN/ CEREAL	✓	
44	BISKUT (PELBAGAI)	✓	
45	BLACK PEPPER BEEF MIX (SEASONING)	✓	

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
46	BOVRIL	✓	
47	BRAISED PEANUTS	✓	
48	BRAZIL NUT	✓	
49	BRIYANI RICE MIX	✓	
50	BUAH KERAS/ CANDLENUT	✓	
51	BUAH PELAGA/ CARDAMOM		✓
52	BUDU		✓
53	BUNGA CENKIH/ CLOVE		✓
54	BUNGA LAWANG (BADIAN)		✓
55	BURUNG PUYUH/ QUAIL (SEGAR/ SEJUK/ SEJUK BEKU)	✓	
56	CENCALOK		✓
57	CENDAWAN (DALAM TIN)	✓	
58	CENDOL	✓	
59	CHAOSANSI (DALAM TIN)	✓	
60	CHAPATI (SEJUK BEKU)	✓	
61	CHERRY ASSORTED (PRESERVED)	✓	
62	CHICKEN (MARINATED)	✓	
63	CHICKEN ABALONE (PERENCAH)	✓	
64	CHICKEN CURRY PASTE/ SPICES	✓	
65	CHICKEN FRANK (SOSEJ)	✓	
66	CHICKEN KURMA PASTE	✓	
67	CHICKEN LILY BULB SOUP NO MSG (PERENCAH/ PERISA)	✓	
68	CHICKEN STOCK CUBE	✓	
69	CHOCOLATE CHIPS	✓	
70	CHOCOLATE RICE	✓	

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
71	CILI BOH/ CILI GILING		✓
72	CILI KERING		✓
73	CILI KERING -SERBUK		✓
74	CINCAU	✓	
75	COCONUT CREAM	✓	
76	COKLAT MASAKAN	✓	
77	CORN GRITS	✓	
78	CORN OIL	✓	
79	CREAM OF CHICKEN	✓	
80	CREAM OF CHICKEN SOUP	✓	
81	CREAM OF MUSHROOM	✓	
82	CUKA BERAS/ RICE VINEGAR	✓	
83	CUKA HITAM/ BLACK VINEGAR	✓	
84	CUKA/ VINEGAR	✓	
85	CURRY COCKLES (DALAM TIN)	✓	
86	DAGING BURGER	✓	
87	DAGING CINCANG (DIPROSES DENGAN CAMPURAN BAHAN LAIN)	✓	
88	DAGING KAMBING (DIPERAP/ MARINATED)	✓	
89	DAGING KAMBING (SEGAR/ SEJUK/ SEJUK BEKU)		✓
90	DAGING KERBAU (SEGAR/ SEJUK/ SEJUK BEKU)		✓
91	DAGING LEMBU (SEGAR/ SEJUK/ SEJUK BEKU)		✓
92	DAGING LEMBU (DIPERAP/ MARINATED)	✓	
93	DAGING RUSA (SEGAR/ SEJUK/ SEJUK BEKU)	✓	

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
94	DAUN KELAPA	✓	
95	DAUN KETUPAT PALAS	✓	
96	DAUN KETUPAT READY TO USE	✓	
97	DAUN PISANG	✓	
98	DAUN SIREH	✓	
99	DHALL - BENGAL GRAM/ CHANA DHALL		✓
100	DHALL - RED GRAM/ MASOOR DHALL		✓
101	DHALL - WHITE LENTILS/ URAD DHALL		✓
102	ESEN/ ESSENCE (PELBAGAI PERISA)	✓	
103	FERMENTED DRIED BEAN	✓	
104	FILLET IKAN (SEGAR/ SEJUK/ SEJUK BEKU)		✓
105	FISH CURRY PASTE	✓	
106	FISH WITH SALTED BLACK BEANS (DALAM TIN)	✓	
107	FRIED DACE (DALAM TIN)	✓	
108	FRIED DACE WITH SALTED BLACK BEANS (DALAM TIN)	✓	
109	FRUITY JELLY STICK	✓	
110	FUCUK TAUHU	✓	
111	GAMBIR/ GAMBIER	✓	
112	GARAM (HALUS/ KASAR)		✓
113	GARAM BULUH		✓
114	GAS MEMASAK *Gas untuk kegunaan kediaman diberi pelepasan GST	✓	
115	GELAMA BELAH		✓
116	GLUKOS/ GLUCOSE	✓	

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
117	GULA BATU (DARIPADA TEBU)		✓
118	GULA CAIR/ LIQUID SUGAR	✓	
119	GULA CASTOR (DARIPADA TEBU)		✓
120	GULA DIET	✓	
121	GULA KIUB (DARIPADA TEBU)		✓
122	GULA MELAKA	✓	
123	GULA MOLASSES	✓	
124	GULA PASIR (DARIPADA TEBU)		✓
125	GULA PASIR HALUS (DARIPADA TEBU)		✓
126	GULAI SOTONG (DALAM TIN)	✓	
127	HALBA		✓
128	HALIA		✓
129	HALIA (DIAWET)	✓	
130	HALIA SERBUK		✓
131	HATI AYAM		✓
132	HERBA CINA/ CHINESE HERBS	✓	
133	HORLICKS	✓	
134	IKAN (SEGAR/ SEJUK/ SEJUK BEKU)		✓
135	IKAN BILIS		✓
136	IKAN BILIS HALUS		✓
137	IKAN DALAM SOS TOMATO - SARDIN/ MACKEREL (DALAM TIN)	✓	
138	IKAN HIDUP (BUKAN IKAN HIASAN/ UMPAN)		✓
139	IKAN JERUK		✓
140	IKAN KERING / MASIN		✓

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
141	IKAN MASIN BULU AYAM		✓
142	IKAN PEKASAM	✓	
143	IKAN TALANG MASIN		✓
144	IKAN TAMBAN (SEGAR/ KERING)		✓
145	IKAN TUNA (DALAM MAYONIS)	✓	
146	IKAN TUNA (DALAM TIN)	✓	
147	INSTANT BROWN RICE DRINK	✓	
148	INSTANT DRINK - GINGER / BARLEY / BARLEY LEMON	✓	
149	INSTANT NOODLE	✓	
150	INSTANT PORRIDGE	✓	
151	ISI IKAN YU (SEGAR)		✓
152	ITIK (SEGAR/ SEJUK/ SEJUK BEKU)		✓
153	JAGUNG (DALAM TIN)	✓	
154	JEM BUAH/ FRUIT JAM	✓	
155	JERUK BUAH/ PICKLED FRUITS	✓	
156	JINTAN HALUS/ JINTAN MANIS/ FENNEL (BIJIAN/ SERBUK)		✓
157	JINTAN HITAM/ BLACK CUMIN/ HABBATUSSAUDA (BIJIAN/ SERBUK)		✓
158	JINTAN PUTIH/ JINTAN KASAR/ CUMIN/ CARAWAY (BIJIAN/ SERBUK)		✓
159	KACANG ALMOND	✓	
160	KACANG GAJUS/ CASHEW	✓	
161	KACANG HAZEL	✓	
162	KACANG HIJAU	✓	
163	KACANG HITAM	✓	

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
164	KACANG KUDA	✓	
165	KACANG MERAH	✓	
166	KACANG PANGGANG (DALAM TIN)	✓	
167	KACANG PEA (DALAM TIN)	✓	
168	KACANG SOYA	✓	
169	KACANG TANAH	✓	
170	KACANG WALNUT	✓	
171	KANJI JAGUNG/ CORN STARCH	✓	
172	KANJI UBI KENTANG/ POTATOES STARCH	✓	
173	KAPUR SIREH	✓	
174	KARI AYAM (DALAM TIN)	✓	
175	KARI DAGING (DALAM TIN)	✓	
176	KARI IKAN (DALAM TIN)	✓	
177	KEJU/ CHEESE	✓	
178	KEK IKAN/ FISH CAKE	✓	
179	KELAPA KERISIK	✓	
180	KELAPA PARUT KERING/ DESSICATED COCONUT		✓
181	KELAPA PARUT/ GRATED COCONUT		✓
182	KELAPA/ COCONUT		✓
183	KEROPOK (PELBAGAI)	✓	
184	KETUMBAR SERBUK/ CORIANDER POWDER		✓
185	KETUPAT NASI (BERAS)		✓
186	KICAP MASIN/ MANIS/ PEKAT	✓	
187	KIUB IKAN BILIS	✓	
188	KIUB NENAS (DALAM TIN)	✓	
189	KIUB PATI AYAM/ IKAN BILIS/ TOMYAM DLL	✓	

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
190	KOKTEL BUAH/ FRUIT COCKTAIL	✓	
191	KOPI (2 IN 1, 3 IN 1)	✓	
192	KOPI (SERBUK/ UNCANG)		✓
193	KORDIAL/ CORDIAL	✓	
194	KRIM MASAM/ YOGURT	✓	
195	KRIMER PEKAT	✓	
196	KRIMER/ CREAMER	✓	
197	KUAH IKAN (PERISA)	✓	
198	KUETIAW BASAH		✓
199	KULIT KAYU MANIS (SERBUK)		✓
200	KULIT KAYU MANIS/ CINNAMON		✓
201	KUNYIT CAMPURAN (SERBUK)		✓
202	KUNYIT HIDUP		✓
203	KUNYIT SERBUK		✓
204	KUPANG/ MUSSELS (SEGAR/ SEJUK/ SEJUK BEKU)		✓
205	KURMA AYAM (DALAM TIN)	✓	
206	LADA HITAM/ BLACK PEPPER (SERBUK/ BIJIAN)		✓
207	LADA PUTIH/ WHITE PEPPER (SERBUK/ BIJIAN)		✓
208	LADA SULAH		✓
209	LAICI (DALAM SIRAP)	✓	
210	LAICI (DALAM TIN)	✓	
211	LENGKUAS/ GALANGAL		✓
212	LENGKUAS/ GALANGAL SERBUK		✓
213	LIME PICKLES	✓	
214	LOBAK MASIN	✓	
215	LONGAN (DALAM TIN)	✓	

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
216	MADU	✓	
217	MAKARONI	✓	
218	MANTAU (PELBAGAI PERISA)	✓	
219	MASAK MERAH MIX NO ADDED MSG (PASTE)	✓	
220	MEE KUNING (BASAH)		✓
221	MEE KUNING (KERING)	✓	
222	MEE LAKSA		✓
223	MEE 'PAN MEE'	✓	
224	MEE SEGERA (MAGGIE, CINTAN, ETC.)	✓	
225	MEE SIPUT/ SANGGUL	✓	
226	MEE 'SOBA'	✓	
227	MEE SOYA (KHAW TAI)	✓	
228	MEE 'SUA'	✓	
229	MEE 'UDON'	✓	
230	MEE WANTAN	✓	
231	MEI NING CHOPPED PORK AND HAM (DALAM TIN)	✓	
232	MINUMAN MALT COKLAT (3 IN 1)	✓	
233	MINUMAN MALT COKLAT (MILO/ VICO/ OVALTINE/ OLIGO)	✓	
234	MINYAK BIJAN/ SESAME OIL	✓	
235	MINYAK BUNGA MATAHARI/ SUNFLOWER OIL	✓	
236	MINYAK MASAK KACANG		✓
237	MINYAK MASAK KELAPA		✓
238	MINYAK MASAK KELAPA SAWIT (DALAM BUNGKUSAN TIDAK MELEBIHI 20KG)		✓
239	MINYAK SAPI/ GHEE OIL	✓	

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
240	MINYAK TANAH (KEROSENE)	✓	
241	MINYAK ZAITUN	✓	
242	MIXED SPICES		✓
243	MIXED VEGETABLE (SEJUK BEKU)		✓
244	MIXED VEGETABLES PICKLES	✓	
245	MUFIN GANDUM PENUH	✓	
246	MUTTON CURRY (DALAM TIN)	✓	
247	NENAS (DALAM TIN)	✓	
248	NESCAFE		✓
249	NESCAFE (2 IN 1, 3 IN 1)	✓	
250	NESTUM	✓	
251	NESTUM (3 IN 1)	✓	
252	NUGGET (AYAM/ DAGING DLL)	✓	
253	OAT POWDER	✓	
254	OBOR-OBOR KERING/ DRIED JELLYFISH		✓
255	OVALETT	✓	
256	OVALTINE (3 IN 1)	✓	
257	OVALTINE (MINUMAN MALT COKLAT)	✓	
258	PAPPEDOM	✓	
259	PASTA (PELBAGAI)	✓	
260	PASTE ASAM PEDAS	✓	
261	PEDAL AYAM		✓
262	PERENCAH NASI GORENG	✓	
263	PERENCAH SUP	✓	
264	PERENCAH/ PERISA MASAKAN (SEASONING)	✓	
265	PORK (SEGAR/ SEJUK/ SEJUK BEKU)		✓

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
266	PRUNE POWDER	✓	
267	PULUT HITAM - SERBUK		✓
268	PURE SESAME OIL	✓	
269	PURI KETUMBAR SEGAR/ FRESH LEMONGRASS PUREE		✓
270	PURI SERAI SEGAR/ FRESH CORIANDER PUREE		✓
271	QUAKER OATS	✓	
272	RAGI (YEAST)	✓	
273	RAMBUTAN (DALAM TIN)	✓	
274	REBUNG BULUH JERUK/ BAMBOO SHOOT PICKLED	✓	
275	RED CHERRY (PRESERVED)	✓	
276	REMPAH		✓
277	REMPAH BRIYANI		✓
278	REMPAH KARI AYAM		✓
279	REMPAH KARI DAGING		✓
280	REMPAH KARI IKAN		✓
281	REMPAH KURMA		✓
282	REMPAH SOTO		✓
283	REMPAH SUP		✓
284	RENDANG PASTE	✓	
285	ROJAK PASTE	✓	
286	ROTI ARAB	✓	
287	ROTI BENGGALI KOSONG		✓
288	ROTI BOTAK - PATCHEE		✓
289	ROTI BRAN BERAS/ RICE BRAN BREAD	✓	
290	ROTI BRAN DENGAN GERMA GANDUM	✓	
291	ROTI BUN (PELBAGAI)	✓	

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
292	ROTI BUTTERSCOTCH/ BUTTERSCOTH BREAD	✓	
293	ROTI CANAI (FROZEN)	✓	
294	ROTI DENGAN GERMA GANDUM/ WHEATGERM	✓	
295	ROTI FIBER	✓	
296	ROTI FLUTED ROLL - PATCHEE		✓
297	ROTI GERMA GANDUM DAN OAT/ WHEATGERM AND OATS BREAD	✓	
298	ROTI GERMA GANDUM/ WHEAT GERM	✓	
299	ROTI HAINAN KOSONG (LOAF)		✓
300	ROTI HONEY WHOLEMEAL HIGH FIBRE	✓	
301	ROTI HOTDOG	✓	
302	ROTI JUMBO LOAF -PATCHEE	✓	
303	ROTI MIL DENGAN BRAN/ WHOLEMEAL BREAD WITH BRAN	✓	
304	ROTI MIL DENGAN KISMIS/ KEKACANG/ BIJIAN	✓	
305	ROTI MIL HIGH GRAIN/ WHOLEMEAL BREAD-HIGH GRAIN (LOAF)	✓	
306	ROTI MIL KOSONG/ PLAIN WHOLEMEAL BREAD		✓
307	ROTI MIL/ WHOLEMEAL BREAD (LOAF)		✓
308	ROTI NAN	✓	

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
309	ROTI PERANCIS/ FRENCH LOAF	✓	
310	ROTI PRATA	✓	
311	ROTI PUTIH DENGAN KISMIS/ KEKACANG/ BIJIAN	✓	
312	ROTI PUTIH KOSONG/ PLAIN WHITE BREAD		✓
313	ROTI SANDWIC DENGAN GERMA GANDUM/ SANDWICH LOAF WITH WHEATGERM	✓	
314	ROTI SANDWICH PUTIH (LOAF)		✓
315	ROTI WHOLEGRAIN (LOAF)	✓	
316	ROTI WHOLEWHEAT (LOAF)	✓	
317	ROTI/ BUN BURGER	✓	
318	RUSIP (MAKANAN TRADISI SARAWAK)	✓	
319	SAMBAL IKAN BILIS (DALAM TIN)	✓	
320	SAMBAL UDANG (DALAM TIN)	✓	
321	SANTAN	✓	
322	SANTAN KOTAK/ TIN	✓	
323	SANTAN SERBUK	✓	
324	SARDIN (DALAM TIN)	✓	
325	SEAWEED ORIGINAL	✓	
326	SERAI SERBUK		✓
327	SERAI/ LEMON GRASS		✓
328	SERBUK BERAS PERANG/ BROWN RICE POWDER (MINUMAN KESIHATAN)	✓	
329	SERBUK KOKO/ COCOA POWDER	✓	

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
330	SERBUK NAIK SENDIRI/ RAISING POWDER	✓	
331	SERBUK STRAWBERI	✓	
332	SERI KAYA	✓	
333	SIRIP IKAN YU/ SHARK FIN	✓	
334	SODA BIKARBONAT	✓	
335	SOO HOON/ SUHUN	✓	
336	SOS CILI	✓	
337	SOS IKAN/ FISH SAUCE	✓	
338	SOS PASTA	✓	
339	SOS PLUM	✓	
340	SOS TIRAM	✓	
341	SOS TOMATO	✓	
342	SOTONG (SEGAR/ SEJUK/ SEJUK BEKU)		✓
343	SOTONG KEMBANG/ RENDAM (EXPANDED/ SOAKED)	✓	
344	SOTONG KERING		✓
345	SOY SAUCE	✓	
346	SPICED PORK CUBES (DALAM TIN)	✓	
347	SPIRULINA	✓	
348	SUP AYAM (DALAM TIN)	✓	
349	SUP BUNJUT/ SOUP SPICES		✓
350	SUSU CAIR	✓	
351	SUSU PEKAT MANIS	✓	
352	SUSU SEGAR	✓	
353	SUSU TEPUNG (USIA MELEBIHI 36 BULAN)	✓	

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
354	SUSU TEPUNG BAYI DAN KANAK-KANAK TERMASUK BERPERISA (USIA 0 HINGGA 36 BULAN) <i>*tidak termasuk susu tepung berasaskan soya</i>		✓
355	SWEET PRUNE POWDER	✓	
356	TAUCU	✓	
357	TAUHU	✓	
358	TEH (2 IN 1, 3 IN 1)	✓	
359	TEH CINA/ CHINESE TEA - PELBAGAI (TEH HITAM/ HIJAU)		✓
360	TEH HIJAU/ GREEN TEA (TERMASUK YANG BERPERISA)		✓
361	TEH HITAM/ BLACK TEA (TERMASUK YANG BERPERISA)		✓
362	TELUR AYAM		✓
363	TELUR AYAM KAMPUNG		✓
364	TELUR ITIK		✓
365	TELUR MASIN (ITIK)		✓
366	TELUR PADI/ CENTURY EGG	✓	
367	TELUR PENYU	✓	
368	TELUR PUYUH	✓	
369	TEBAKAU/ TOBACCO	✓	
370	TEMPE	✓	
371	TEMPOYAK	✓	
372	TEPUNG ATTAR		✓
373	TEPUNG BERAS		✓
374	TEPUNG CUCUR (PELBAGAI PERISA)	✓	
375	TEPUNG CUSTARD	✓	

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
376	TEPUNG GANDUM		✓
377	TEPUNG GANDUM HALUS		✓
378	TEPUNG GORENG AYAM	✓	
379	TEPUNG GORENG PISANG	✓	
380	TEPUNG GORENG SERBAGUNA	✓	
381	TEPUNG JAGUNG/ CORN FLOUR	✓	
382	TEPUNG KEK	✓	
383	TEPUNG NAIK SENDIRI/ SELF RAISING FLOUR	✓	
384	TEPUNG PULUT		✓
385	TEPUNG SAGU		✓
386	TEPUNG UBI KAYU		✓
387	TIANJIN PRESERVED VEGETABLE	✓	
388	TOM YAM PASTE	✓	
389	TOMATO PURI (DALAM TIN)	✓	
390	TULANG IKAN MERAH/ TALANG		✓
391	TULIP PORK LUNCHEON MEAT (DALAM TIN)	✓	
392	TULIP PORK LUNCHEON MEAT WITH BACON (DALAM TIN)	✓	
393	TUMISAN AYAM MADU (PERENCAH)	✓	
394	UDANG (SEGAR/ SEJUK/ SEJUK BEKU)		✓
395	UDANG HALUS/ GERAGAU		✓
396	UDANG KERING/ DRIED SHRIMPS		✓

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
397	VEGETARIAN FUCHOK SOHOON	✓	
398	VEGETARIAN OYSTER FLAVOURED SAUCE	✓	
399	VEPLUS (SEASONING)	✓	
400	WAIN MASAKAN/ COOKING WINE	✓	
401	WHEAT MOLLASES	✓	
402	WHITE RICE FLAKE (EMPING)	✓	
403	WINDMILL GHEEBLEND	✓	
404	YEE MEE	✓	
405	YIS/ YEAST	✓	

MAKANAN DAN MINUMAN (FOOD AND BEVERAGES)

1	AIR BERKABONAT	✓	
2	AIR BOTOL	✓	
3	AIR KOTAK	✓	
4	AIR MINERAL/ MINUMAN	✓	
5	AIR MINUMAN TENAGA/ ENERGY DRINK	✓	
6	AIR TIN	✓	
7	AIR ZAM-ZAM	✓	
8	AIS KRIM	✓	
9	APAM GULA HANGUS	✓	
10	BUBUR	✓	
11	BUN BERINTI	✓	
12	BUN KOSONG	✓	
13	BURGER	✓	
14	BUTTER MUFFIN	✓	
15	BUTTER SUGAR BUN	✓	
16	COKLAT/ GULA-GULA/ CANDY	✓	

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
17	CROISSANT	✓	
18	DADIH	✓	
19	DONUT	✓	
20	FRIED MEE / KUETIAW / BIHUN	✓	
21	GULA-GULA GETAH/ CHEWING GUM	✓	
22	HOTDOG	✓	
23	JUS (PELBAGAI)	✓	
24	KACANG GORENG	✓	
25	KACANG PUTIH	✓	
26	KEK	✓	
27	KENTANG GORENG/ FRENCH FRIES	✓	
28	KEREPEK	✓	
29	KEROPOK	✓	
30	KISMIS/ RAISIN	✓	
31	KORDIAL/ CORDIAL	✓	
32	KUACI	✓	
33	KUIH (PELBAGAI)	✓	
34	KUIH BINGKA	✓	
35	KUIH KARIPAP	✓	
36	LASAGNA	✓	
37	MEE/ BIHUN/ KUEYTEOW (PELBAGAI HIDANGAN)	✓	
38	MINUMAN BERKULTUR (VITAGEN/ YAKULT ETC)	✓	
39	MINUMAN KERAS	✓	
40	MUFFIN	✓	
41	MURUKU	✓	
42	NASI (PELBAGAI)	✓	
43	PASTILE	✓	

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
44	PASTRI (PELBAGAI)	✓	
45	PAU (PELBAGAI)	✓	
46	PEANUT	✓	
47	PICKLE PLUM	✓	
48	PIE (PELBAGAI)	✓	
49	PISANG SALAI	✓	
50	PIZZA (STICK/ BUN ETC)	✓	
51	POPIA	✓	
52	PUDING	✓	
53	PUFF (PELBAGAI)	✓	
54	REMPEYEK	✓	
55	ROTI JALA	✓	
56	SANDWICHES	✓	
57	SATAY	✓	
58	SERUNDING (AYAM/ DAGING/ IKAN)	✓	
59	SHANGHAI YAM SINGLE YOLK	✓	
60	SHAT KEK MA	✓	
61	SNEK	✓	
62	SPAGHETTI	✓	
63	SPAGHETTI AGLIO CHICKEN	✓	
64	SPAGHETTI BOLOGNISE(C/B)	✓	
65	STEWED PORK	✓	
66	WAFER	✓	
67	WINE/ BEER/ MALTA/ SPIRIT ETC	✓	
68	YOGURT	✓	

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

1 AKAR TERATAI/ LOTUS ROOT ✓

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
2	ANGGUR		✓
3	ASPARAGUS		✓
4	BATANG KELADI		✓
5	BATANG PISANG	✓	
6	BAWANG PERAI/ LEEKS		✓
7	BAYAM		✓
8	BELIMBING BULUH		✓
9	BENDI/ LADIES FINGER/ OKRA		✓
10	BETIK		✓
11	BIJI KOPI/ COFFEE BEANS (SEGAR)	✓	
12	BROKOLI		✓
13	BUAH CIKU/ SAPODILLA		✓
14	BUAH KIWI		✓
15	BUAH LAI		✓
16	BUAH NAGA/ PASSION FRUIT		✓
17	BUAH PALA SEGAR/ FRESH NUTMEG		✓
18	CEMPEDAK		✓
19	CENDAWAN		✓
20	CHAYOTE/ ENGLISH GOURD		✓
21	CHERRY		✓
22	CILI (PELBAGAI)		✓
23	DAUN BAWANG		✓
24	DAUN BAY/ BAY LEAF		✓
25	DAUN CEKUR		✓
26	DAUN KARI		✓
27	DAUN KESUM		✓
28	DAUN KETUMBAR		✓
29	DAUN KUCAI		✓
30	DAUN KUNYIT		✓

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
31	DAUN LIMAU PURUT		✓
32	DAUN MENGKUDU		✓
33	DAUN PANDAN	✓	
34	DAUN PARSLEY	✓	
35	DAUN PEGAGA		✓
36	DAUN PUDINA	✓	
37	DAUN SALAD		✓
38	DAUN SALAM		✓
39	DAUN SELASIH	✓	
40	DAUN SELON		✓
41	DAUN SUP		✓
42	DURIAN		✓
43	EPAL		✓
44	FRENCH BEANS		✓
45	HONEY ORANGE		✓
46	JAGUNG		✓
47	JAMBU		✓
48	KACANG BOTOL/ FOUR ANGLE BEAN		✓
49	KACANG BUNCIS		✓
50	KACANG KELOR/ DRUMSTICK VEGETABLE		✓
51	KACANG PANJANG		✓
52	KAILAN		✓
53	KANGKUNG		✓
54	KELEDEK		✓
55	KUBIS (PELBAGAI)		✓
56	KUBIS BUNGA/ CAULIFLOWER		✓
57	KUININ		✓
58	KURMA KERING/ DRIED DATES	✓	

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
59	KURMA SEGAR/ FRESH DATES (KHALAL)		✓
60	LABU		✓
61	LABU AIR		✓
62	LADA BENGGALA/ CAPSICUM		✓
63	LANGSAT		✓
64	LEMON		✓
65	LIMAU		✓
66	LIMAU BALI		✓
67	LIMAU NIPIS		✓
68	LOBAK MERAH/ CARROT		✓
69	LOBAK PUTIH		✓
70	LOKAM (LIMAU MANDARIN)		✓
71	LONGAN KERING/ DRIED LONGAN	✓	
72	LONGAN/MATA KUCING SEGAR		✓
73	MANGGA		✓
74	MANGGA KERING/DRIED MANGO	✓	
75	MANGGIS		✓
76	MUSHROOM (FRESH)		✓
77	MUSHROOM DRY	✓	
78	NANGKA/ JACK FRUIT		✓
79	NENAS		✓
80	OREN/ ORANGE		✓
81	PAK CHOY		✓
82	PEAR		✓
83	PERIA		✓
84	PETAI		✓
85	PETOLA		✓
86	PISANG KAKI/ PERSIMMON		✓

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
87	PISANG/ BANANA		✓
88	PRESERVED VEGETABLES	✓	
89	PUCUK PAKU		✓
90	PUCUK PAKU MERAH		✓
91	PUTIK JAGUNG		✓
92	RAMBUTAN		✓
93	REBUNG BULUH/ BAMBOO SHOOT (SEGAR)		✓
94	SAWI		✓
95	SAWI MASIN	✓	
96	SELADA AIR/ WATER CRESS		✓
97	SENGKUANG		✓
98	SHITAKEI MUSHROOMS		✓
99	STARFRUIT		✓
100	SUKUN/ BREADFRUIT		✓
101	TAUGEH		✓
102	TEMBIKAI (KUNING/ MERAH)		✓
103	TEMBIKAI SUSU/ HONEY DEW		✓
104	TERUNG		✓
105	TIMUN/ CUCUMBER		✓
106	TOMATO		✓
107	TOMATO CHERRY		✓
108	UBI KAYU		✓
109	UBI KELADI		✓
110	UBI KELEDEK		✓
111	UBI KENTANG		✓
112	WHITE FUNGUS (FRESH)		✓
113	WHITE FUNGUS (DRIED)	✓	

*Fresh fruits or vegetables include cut or sliced

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
KECANTIKAN & KESIHATAN (BEAUTY & HEALTH)			
1	1 SYSTEM RAZOR & 4 BLADES	✓	
2	AFTER SHAVE WATER	✓	
3	AIR MAWAR PUTIH	✓	
4	ALL PURPOSE TONGS	✓	
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	✓	
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 TOOTHBRUSH HOLDER	✓	
26	COMPACT POWDER	✓	
27	COSMETIC TOOLS	✓	

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
28	COTTON BALLS	✓	
29	COTTON BUDS	✓	
30	COTTON GLOVE	✓	
31	COTTON TWINE	✓	
32	COTTON WOOL	✓	
33	CRYSTAL OIL	✓	
34	CURVED BRUSH	✓	
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	✓	

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
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	✓	
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	✓	

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
88	LISTERINE	✓	
89	LOSYEN	✓	
90	MAKE UP SET	✓	
91	MANICURE SET	✓	
92	MASKER	✓	
93	MINYAK KUNYIT/ TURMERIC OIL	✓	
94	MINYAK WANGI/ PERFUME	✓	
95	MINYAK ZAITUN/ OLIVE OIL	✓	
96	MOISTURE REPAIR SERUM	✓	
97	NAIL	✓	
98	NAIL POLISH	✓	
99	NAIL POLISH REMOVER	✓	
100	NAIL REMOVER	✓	
101	NAIL SCREWS (KK)	✓	
102	PANTYLINER	✓	
103	PEDICURE TOOLS	✓	
104	PEELING PACK	✓	
105	PENCUCI MUKA/ FACIAL CLEANSER	✓	
106	PENCUNGKIL GIGI	✓	
107	PENGETIP KUKU	✓	
108	PENGILAT KUKU	✓	
109	PEWARNA RAMBUT	✓	
110	POCKET TISSUE	✓	
111	PORE PACK	✓	
112	PRESS POWDER	✓	
113	PRICKLY HEAT POWDER	✓	
114	PURE GLYCERINE	✓	
115	PURE PETROLEUM JELLY	✓	
116	SABUN BADAN	✓	
117	SABUN MUKA	✓	

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
118	SHAVER	✓	
119	SHAVER BLADE	✓	
120	SHAVING/FOAM	✓	
121	SHOWER CAP	✓	
122	SIKAT RAMBUT	✓	
123	SKRUB MUKA	✓	
124	SPAN MANDI/ SHOWER SPONGE	✓	
125	SUN BLOCK LOTION	✓	
126	SYAMPOO BADAN	✓	
127	SYAMPOO RAMBUT	✓	
128	TONER	✓	
129	TRAVEL KIT TOILETTRIES	✓	
130	TRIPLE BLADE DISPOSABLE	✓	
131	TUALA WANITA	✓	
132	UBAT GIGI	✓	
133	UV CREAM	✓	
134	WASH NAIL	✓	
135	WET TISSUE (WIPES)	✓	
136	WHITENING SERUM	✓	

PERALATAN RUMAH (HOUSEHOLD)

1	AEROSOL	✓	
2	AIR FRESHENER	✓	
3	AJAX FABULOSO	✓	
4	ALAS KAKI	✓	
5	ALAS MEJA	✓	
6	ANG POW	✓	
7	ANTIBACTERIAL WIPES STICKER	✓	
8	APRON	✓	

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
9	ASHTRAY	✓	
10	BABY FEEDING BOTTLE	✓	
11	BABY GIFT SET	✓	
12	BABY MITTENS & BOOTEES	✓	
13	BABY ORTHODONTIC	✓	
14	BABY POWDER BOX	✓	
15	BAKUL	✓	
16	BALDI	✓	
17	BAMBOO SCRATCHER	✓	
18	BANGKU	✓	
19	BATU GILING	✓	
20	BATU HIASAN	✓	
21	BEKAS SABUN	✓	
22	BENANG	✓	
23	BERUS KASUT	✓	
24	BERUS TANDAS	✓	
25	BESEN	✓	
26	BICYCLE BAND	✓	
27	BIRTHDAY CANDLES & HOLDERS	✓	
28	BLEACH/ PELUNTUR	✓	
29	BLUE FOR TOILET	✓	
30	BOTOL SPRAY	✓	
31	BROOM	✓	
32	BROOM HEAD	✓	
33	BROOM HOOK	✓	
34	BRUSH CLOTH	✓	
35	BULU AYAM (FEATHER)	✓	
36	BUNGA HIDUP	✓	
37	BUNGA PLASTIK	✓	
38	BUTTON	✓	

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
39	CABINET DEODERISER	✓	
40	CAR SHAMPOO	✓	
41	CARPET & UPHOLSTERY	✓	
42	CD CONTAINER	✓	
43	CD HOLDER	✓	
44	CEILING BROOM	✓	
45	CERMIN	✓	
46	CHAIR	✓	
47	CHARCOAL FILTER BOX	✓	
48	CHINESE CHECKERS	✓	
49	CLASSIC HAND ROLLER (PLASTIC)	✓	
50	CLEANING BALL	✓	
51	CLEANING BRUSH	✓	
52	CLEANING CLOTH	✓	
53	CLOCK	✓	
54	CLOTH BRUSH	✓	
55	CLOTH SOFTENER	✓	
56	CLOTH TAPE	✓	
57	CLOTHES CLIP	✓	
58	CLOTHES ROPE	✓	
59	CLOTHESLINE	✓	
60	COCONUT THREAT BALL	✓	
61	COMPACT MILK POWDER DISPENSER	✓	
62	DEODORISER	✓	
63	DETERGENT	✓	
64	ELECTRONIC LIGHTER	✓	
65	EYE SENSOR LIGHT	✓	
66	FABRIC SOFTNER	✓	
67	FACE SPONGE	✓	
68	FACE TOWEL	✓	

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

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
99	PACIFIER/ PUTING BOTOL	✓	
100	PASU BUNGA	✓	
101	PAYUNG/ UMBRELLA	✓	
102	PELUNTUR/ BLEACH	✓	
103	PEMBALUT LEKAT	✓	
104	PEMUKUL LALAT (FLY SWATTER)	✓	
105	PENANGKAP LIPAS	✓	
106	PENCAKAR (RAKE)	✓	
107	PENCUCI PINGGAN	✓	
108	PENGAUT SAMPAH (DUSTPAN)	✓	
109	PENGELAP TINGKAP (WINDOW WIPER)	✓	
110	PENUTUP SINKI (SINK STOPPER)	✓	
111	PENYANGKUT PLAK	✓	
112	PENYAPU LIDI (KELP LEAF BROOM)	✓	
113	PENYEMBUR RACUN SERANGGA	✓	
114	PEWANGI KERETA (CAR PERFUME)	✓	
115	PEWANGI RUMAH (HOME PERFUME)	✓	
116	PEWARNA (NILA)	✓	
117	PIN BAJU	✓	
118	PLASTIC GRATTING SINGLE	✓	
119	PLASTIC SEALER	✓	
120	PLASTIC TOILET ROD ROLLER	✓	
121	PLASTIC TRAY	✓	
122	PLASTIK AISKRIM	✓	

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
123	PLASTIK SAMPAH	✓	
124	PLAY PANTS	✓	
125	POLISH	✓	
126	PRAYER'S OIL	✓	
127	ROTAN	✓	
128	SABUN BASUH (BAR/ SERBUK/ CECAIR)	✓	
129	SANITARY NAPKIN	✓	
130	SAPU TANGAN	✓	
131	SAUCE SQUEEZER	✓	
132	SEPIT BAJU	✓	
133	SHOE POLISH	✓	
134	SHOES BRUSH	✓	
135	SHUJIAN CLOTHESLINE	✓	
136	SOFTLAN	✓	
137	SPRAY BOTTLE	✓	
138	TABLE MAT	✓	
139	TABLE PAD	✓	
140	TAILORING TAPE	✓	
141	TALI	✓	
142	TERMOS	✓	
143	TEROMPAH/ CLOGS	✓	
144	TIRE FOAM	✓	
145	TISSUE	✓	
146	TISSUE ROLL	✓	
147	TOILET BOWL CLEANER	✓	
148	TOILET PUMP HANDLE	✓	
149	TOILET ROLL	✓	
150	TOOTHPASTE SMOKER	✓	
151	TOOTHPICK	✓	
152	TOWEL	✓	

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
153	TUDUNG SAJI/ FOOD COVER	✓	
154	UBAT GIGI HERBA	✓	
155	UBAT NYAMUK (ELEKTRIK/ LINGKARAN/ SPRAY)	✓	
156	WALL HANGER	✓	
157	WALL HOOK	✓	
158	WALLPAPER	✓	
159	WAX	✓	
160	WIND BLUE BOX	✓	

PERKAKASAN (HARDWARE)

1	ABSORBENT HOOK	✓	
2	ADAPTOR	✓	
3	ADAPTOR CABLE	✓	
4	ADJUSTABLE SPANNER	✓	
5	AIRSTREAM BLACK BOX	✓	
6	ALLEN KEY SET	✓	
7	ALUMINIUM LATCH	✓	
8	AUTOSOL	✓	
9	BATA	✓	
10	BATTERY	✓	
11	BATTERY CLIP	✓	
12	BATTERY HOLDER	✓	
13	BATU PEMBINAAN	✓	
14	BENDERA	✓	
15	BERUS	✓	
16	BESI BUAI	✓	
17	BESOM (PENYAPU)	✓	
18	BLACK NAIL	✓	
19	BLACK SCREWS	✓	

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
20	BLOCK MOULD	✓	
21	BOLT & NUT	✓	
22	BOOSTER CABLE	✓	
23	BOWL	✓	
24	BRAIZE STAND 14CM	✓	
25	BRASS HOOK	✓	
26	BRASS PADLOCK	✓	
27	BULB	✓	
28	BUTANE GAS	✓	
29	CABLE CLIP	✓	
30	CABLE TIE	✓	
31	CAMPHOR BALLS/ UBAT GEGAT	✓	
32	CANGKUL	✓	
33	CAR BATTERY	✓	
34	CEMENT KNIFE	✓	
35	CHIPBOARD SCREW	✓	
36	CHOKE(BALLAST)	✓	
37	CHOPPING BLOCK	✓	
38	CLIP BUTTON	✓	
39	CLOTHES ROPE	✓	
40	CONCRETE NAILS	✓	
41	COPPER HAND BRUSH	✓	
42	CORK SCREW	✓	
43	CRYSTAL BALL	✓	
44	CUPBOARD HOOK	✓	
45	CUPREOUS FAUCET	✓	
46	CUTTER	✓	
47	DOOR CHAIN	✓	
48	DOOR HANDLE	✓	
49	DOOR LOCK	✓	

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
50	DOOR SECURITY	✓	
51	DOOR STOPPER	✓	
52	DOUBLE IRON	✓	
53	DRILLER	✓	
54	DUST MASK	✓	
55	DUSTBIN	✓	
56	ELECTRIC GAS IGNITER	✓	
57	ELECTRICAL ACCESSORIES	✓	
58	ELECTRICAL CABLE	✓	
59	EXTENTION SOCKET	✓	
60	FEATHER DUSTER	✓	
61	FIBER DISC	✓	
62	FILTER PIPE	✓	
63	FISHING HOOK	✓	
64	FISHING STRING	✓	
65	FLASHLIGHT/ LED TORCH	✓	
66	FLAT HEAD SCREW	✓	
67	FLEXIBLE FRAME HANGER	✓	
68	FLOOR MAT	✓	
69	FLUORESCENT TUBE	✓	
70	FUSE	✓	
71	GAM KASUT	✓	
72	GAM KERTAS	✓	
73	GANG FLUSH SWITCH	✓	
74	GAS LIGHTER REFILL	✓	
75	GAS REGULATOR	✓	
76	GLASS SEALANT	✓	
77	GLOVE	✓	
78	GUARD BOLT	✓	
79	GUNTING DAHAN	✓	
80	HACK SAW BLADE	✓	

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

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
111	PENYODOK	✓	
112	PERANGKAP TIKUS	✓	
113	PILL BOX	✓	
114	PIPE	✓	
115	PLASTIC GRATING	✓	
116	PLASTIC HEX NUT	✓	
117	PLASTIC HOSE	✓	
118	PLASTIC INK POT	✓	
119	PLASTIC SEALER	✓	
120	PLUG TOP	✓	
121	PLUG TOP FUSE	✓	
122	PRECISION SET	✓	
123	PVC CABLE	✓	
124	PVC ELBOW	✓	
125	PVC END CAP	✓	
126	PVC HEAD IRON	✓	
127	PVC PLUG	✓	
128	PVC REDUCING BUSH	✓	
129	PVC REDUCING SOCKET	✓	
130	PVC SOCKET	✓	
131	PVC TANK CONNECTOR	✓	
132	PVC TAPE	✓	
133	PVC T-SHAPE PIPE	✓	
134	PVC VALVE SOCKET	✓	
135	PVC WIRE TAPE	✓	
136	RAT GLUE	✓	
137	REMOTE CONTROL -ALL TYPES	✓	
138	RICE STAND	✓	
139	ROUND BOX EXTENSION CABLE	✓	
140	ROUND CLEANING CLOTH	✓	

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
141	RUBBER BAND	✓	
142	RUBBER BASIN STOPPER	✓	
143	SAW	✓	
144	SCOPE	✓	
145	SCOURING BRUSH	✓	
146	SCRAPPER	✓	
147	SCREW	✓	
148	SCREW DRIVER	✓	
149	SCREW NUT	✓	
150	SCREW SET	✓	
151	SCREWDRIVER	✓	
152	SEPIT BAJU PLASTIK	✓	
153	SILICONE	✓	
154	SILVER BRUSH	✓	
155	SINK PROTECTOR	✓	
156	SKID PROTECTOR	✓	
157	SMALL RUBBER CONE	✓	
158	SPONGE	✓	
159	SPRAY PAINT	✓	
160	STAINLESS STEEL LOCK	✓	
161	STAINLESS STEEL SCRUBBER	✓	
162	STARTER	✓	
163	STARTER HOLDER	✓	
164	STEEL NIPPLE	✓	
165	STOP COCK	✓	
166	SUPER GLUE	✓	
167	TANGGA	✓	
168	TAP FILTER	✓	
169	TAP RUBBER WASHER	✓	
170	TAPE ELEKTRIK HITAM	✓	

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
171	TAPE PUTIH PAIP	✓	
172	TEST PEN	✓	
173	THINNER	✓	
174	THUMB NAIL	✓	
175	TILE HOOK	✓	
176	TIMER	✓	
177	TOILET BOWL CLEANER	✓	
178	TOOLS (SPANAR, PLAYAR, SCREW DRIVER)	✓	
179	TRAILING SOCKET	✓	
180	TURPENTINE	✓	
181	TWIST TIE	✓	
182	TWO WAY BIB TAP	✓	
183	UMBRELLA STAND	✓	
184	WASHER	✓	
185	WATER JUG	✓	
186	WATER TAP	✓	
187	WIRE CABLE	✓	

PERKAKAS DAPUR (KITCHEN WARE)

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	✓	

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
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	COLANDER	✓	
21	CONTAINER	✓	
22	COOKING RICE SPOON	✓	
23	DULANG	✓	
24	EGG BEATER	✓	
25	EGG MOLD	✓	
26	FEEDING BOTTLE	✓	
27	FRUIT BOWL	✓	
28	GARBAGE BAG	✓	
29	GLASS	✓	
30	GUNTING	✓	
31	ICE CUBE TRAY	✓	
32	KITCHEN GLOVE	✓	
33	KNIFE	✓	
34	KNIFE HOLDER	✓	
35	KOTAK NASI (POLYSTYRENE)	✓	
36	KUALI	✓	
37	LESUNG BATU	✓	
38	LIDI SATE	✓	
39	LILIN	✓	
40	LUNCH BOX	✓	

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

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
72	SUDU/ GARFU	✓	
73	TOOTHPICKS	✓	
74	WATER JUG	✓	

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

1	BABY SOCKS	✓	
2	BAJU DALAM/ UNDERGARMENTS	✓	
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	✓	

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
25	POUCH BAG	✓	
26	PVC RAINCOAT	✓	
27	SERBAN (TURBAN)	✓	
28	SET BUTANG BAJU	✓	
29	SHAWL/ SCARF	✓	
30	SHOES	✓	
31	SKI GLOVE	✓	
32	SLIPPERS/ SANDALS	✓	
33	SOCKS/ STOCKINGS	✓	
34	SONGKOK	✓	
35	SUSPENDERS	✓	
36	TALI KASUT	✓	
37	TALI LEHER	✓	
38	TALI PINGGANG	✓	
39	TRAVEL BAG	✓	
40	TUDUNG KEPALA	✓	
41	SELUAR DALAM/ UNDERWEAR	✓	
42	WOMEN LOOPS	✓	
43	WORKERS UNIFORM	✓	

**UBAT-UBATAN
(MEDICINE)**

1	3 LEGS COOLING WATER 200ML	✓	
2	3 LEGS COUGH RELIEF 120ML	✓	
3	3 LEGS COUGH RELIEF 60ML	✓	
4	3 LEGS MEDICINAL POWDER 12'S	✓	
5	3 LEGS UBAT SERBUK DEMAN 12'S	✓	

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
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 650 CAPLET		✓
14	BABY DIAPER RASH CREAM	✓	
15	BALM	✓	
16	BALSEM GOSOK CAP LANG	✓	
17	BANDAGE	✓	
18	BESF MEC TRADITIONAL ESSENCE OF CHICKEN	✓	
19	BIRD'S NEST	✓	
20	BONJELA 15G	✓	
21	BRAND'S ACTIFMYNDA PLUS 42G 1'S	✓	
22	BRAND'S ESSENCE OF CHICK 12X7X70GM (CTN)	✓	
23	BRAND'S INNERSHINE 42ML	✓	
24	BREACOL	✓	
25	BREATHE RIGHT 12'S	✓	
26	BURNOL PLUS 10G	✓	
27	BYE BYE FEVER FOR CHILDREN 16'S	✓	
28	CALAMINE LOTION		✓
29	CAP DAGANGAN 60ML	✓	
30	CAP KAPAL U "I" OIL 52CC	✓	

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
31	CAP TANJAK MINYAK ANGIN PANAS 60ML	✓	
32	CHENKING PILL 1PCS	✓	
33	CHIN CHOO HOU TSAO SAN	✓	
34	CHIN WAN HUNG	✓	
35	CHING YAM YUEN 1'S	✓	
36	CLOVE OIL PREPARATION	✓	
37	CLS COUGH CLEAR CPI POWDER	✓	
38	COMPOUND WATERMELON 2GX6 BOT	✓	
39	CONDOM	✓	
40	COOL FEVER	✓	
41	COOLING WATER	✓	
42	CORTAL FOR CHILDREN TABLET 80MG		✓
43	COUNTERPAIN 30G	✓	
44	CREOBIC CREAM		✓
45	D.O.M./ YOMEISHU	✓	
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	✓	

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
55	EYE GLO MOIST EYE DROPS		✓
56	FACE MASK 50'S	✓	
57	FISHERMAN KING BIRD'S NEST GINSENG W/FUNGUS 70ML	✓	
58	FOMECS CALIFORNIA PRUNE ESSENCE 6X42G	✓	
59	FOMECS GINSENG TEA PACK	✓	
60	FOMECS NANYANG TRADITIONAL HERBS	✓	
61	FOMECS TRADISIONAL PATI IKAN HARUAN 6X70ML	✓	
62	GAVISCON LIQUID DOUBLE ACTION SACHET 10ML	✓	
63	GAVISCON 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 CORN SOLUTION		✓

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
74	HURIX'S COUGH PEPPERMINT PLUS 60ML	✓	
75	HURIX'S CREAM FOR MOUTH ULCER 5GM	✓	
76	HURIX'S GINSENG PLUS KAPSUL EKSTRAK 6'S	✓	
77	HURIX'S KAM MAO QING TABLET 10'S	✓	
78	HURIX'S KAPSUL SAKIT GIGI & SAKIT KEPALA 6'S	✓	
79	HURIX'S KAPSUL TONGKAT ALI PLUS 6'S	✓	
80	HURIX'S KRIM LUKA ALOE VERA PLUS 13G	✓	
81	HURIX'S KRIM UNTUK SAKIT KULIT 13G	✓	
82	HURIX'S LAXATIVE PILL		✓
83	HURIX'S LOZENG PI PA PLUS 6'S	✓	
84	HURIX'S MASSAGE BALM 20GM	✓	
85	HURIX'S MINYAK URUT GAMAT PLUS 28GM	✓	
86	HURIX'S MOS'Q CREAM 13G	✓	
87	HURIX'S NAN ZI HAN BAO DAN (EXTRACT) 10'S	✓	
88	HURIX'S PANAU SALAP&GATAL-GATAL KECIL 12G	✓	
89	HURIX'S POVILIN KAPSUL 6'S	✓	
90	HURIX'S SIRAP UBAT BATUK GAMAT & MADU PLUS 60ML	✓	
91	HURIX'S SIRAP UBAT BATUK UNTUK KANAK-KANAK 30ML	✓	

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
92	HURIX'S SIRAP UBAT DEMAN&SELSEMA UNTUK KANAK 60ML	✓	
93	HURIX'S STOMACH 8	✓	
94	HURIX'S TOOTHACHE DROP 2ML	✓	
95	HURIX'S TRAVEL CARE 6'S	✓	
96	INTAMOL TABLET 2'S	✓	
97	JELLY GEL 150G	✓	
98	KANGAROO EUCALYPTUS OIL 28ML	✓	
99	KAPS NATURAL INSECT REPELLENT SPRAY 75ML	✓	
100	KAPS NATURAL INSECT REPELLENT STICK	✓	
101	K-Y LUBRICATING JELLY	✓	
102	LEUNG PUI KEE PILL	✓	
103	LOZENGE BATUK GANHO 24'S	✓	
104	MARILTN JELLY GEL 300G	✓	
105	MARILYN GEL 100G	✓	
106	MASK 1'S	✓	
107	MASPATI PATI AYAM & GAMAT	✓	
108	MASPATI PATI IKAN HARUAN	✓	
109	MASPATI PATI IKAN HARUAN & GAMAT	✓	
110	MEDICAL PLASTER	✓	
111	MEDICATED PLASTER	✓	
112	MEDICATED TEA 6GM	✓	
113	MEDON 500		✓
114	MINYAK ANGIN	✓	

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
115	MINYAK DAUN UBAT NO.2	✓	
116	MINYAK HUO LUO CAP DUA ORANG TUA 50ML	✓	
117	MINYAK KAYU PUTIH	✓	
118	MINYAK PANAS	✓	
119	MINYAK UBAT CAP API	✓	
120	MINYAK UBAT URUT CAP COIN BELL 60ML	✓	
121	MISTER	✓	
122	MOPIKO	✓	
123	NIN JIOM HERBAL CANDY	✓	
124	NIXODERM 5.34G	✓	
125	OPTI-FREE SOLUTION 60ML	✓	
126	OPTREX EYE DROPS	✓	
127	OPTREX EYE LOTION	✓	
128	ORANG KAMPUNG JELI GAMAT 245ML	✓	
129	OXY 10 10G	✓	
130	OXY5 10G	✓	
131	P.G.S PEI PA KO	✓	
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	✓	

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
141	PLASTER	✓	
142	RENU FRESH KIT 355ML+60ML	✓	
143	SAMANTHA NATURAL CRACKED HEEL LOTION 15GM	✓	
144	SAMIE PASTILLES 20G	✓	
145	SCOTT'S EMULSION ORANGE	✓	
146	SCOTT'S EMULSION REG	✓	
147	SEVEN SEAS B ACTIVE COATED TABLET		✓
148	SLOAN'S LINIMENT 70ML	✓	
149	SONGSHAN SHESHE CAO BEVERAGE (BOTTLE) 454G	✓	
150	STREPSILS BOX LEMON&HERBAL 24'S	✓	
151	STREPSILS MAX PAIN RELIEF (BOX) 16'S	✓	
152	SURGICAL TAPE	✓	
153	SW PI YAN PING CREAM 20G	✓	
154	THREE LEGS YELLOW LOTION		✓
155	TONGKAT ALI 50G	✓	
156	UBAT BATUK *Untuk maklumat lanjut sila rujuk National Essential Medicines List di GST Portal		✓
157	UBAT BATUK CAP IBU DAN ANAK	✓	
158	UBAT BATUK CAP KELAPA LAUT	✓	
159	UBAT PO CHAI PILLS	✓	

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
160	UBAT TEH SEJUK CAP TAN NGAN LO	✓	
161	UPHAMOL 650MG		✓
162	UPHAMOL TABLET 500mg		✓
163	WATER MELON FROST	✓	
164	WENG HENG TABLET 500mg		✓
165	ZAM BUK	✓	
166	ZENTEL 200mg TABLETS		✓
167	ZENTEL SUSPENSION 400mg/10ML		✓
168	ZHENG GU SHUI	✓	

Nota: 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: MAL12424242424A Z

BUKU DAN ALAT TULIS (BOOKS AND STATIONERY)

1	"S" HOOK	✓	
2	A4 COLOUR BINDING SET	✓	
3	A4 PAPER (VARIOUS GRAM)	✓	
4	ADDRESS BOOK	✓	
5	ART PLATE	✓	
6	BALL PEN	✓	
7	BEGINNER'S ENGLISH BOOK		✓
8	BEGINNER'S MATHS BOOK		✓
9	BILL BOOK	✓	
10	BINDER CLIPS	✓	

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
11	BOOK BELT	✓	
12	BOOK COVER	✓	
13	BOOK MARK	✓	
14	BRUSH SET	✓	
15	BUKU PANDUAN PELANCONG	✓	
16	BUKU RUJUKAN		✓
17	BUKU TEKS SEKOLAH/ IPT		✓
18	CALCULATOR	✓	
19	CARBON PAPER HAND WRITING	✓	
20	CARD CASE	✓	
21	CARD HOLDER	✓	
22	CARTOON STATIONERY SET	✓	
23	CASH BOOK	✓	
24	CELLOPHANE HOLDER	✓	
25	CELLOPHANE TAPE	✓	
26	CHILDREN COLOR & STICKER BOOK		✓
27	CHILDREN COLOURING BOOKS		✓
28	CHILDREN DRAWING BOOKS		✓
29	CHILDREN PICTURE BOOK		✓
30	CHILDREN STICKERS BOOK		✓
31	CHINESE BRUSH	✓	
32	CHINESE EXERCISE BOOK	✓	
33	CHINESE INK	✓	
34	CLEAR BAG	✓	
35	CLEAR HOLDER/ BOOK	✓	
36	CLIP	✓	
37	CLIPS BOARD	✓	
38	CLOTH ROPE	✓	

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
39	COLOR PEN	✓	
40	COLOUR CARD	✓	
41	COLOUR FLINT PAPER	✓	
42	COLOUR PALLET	✓	
43	COLOUR PENCILS	✓	
44	COLOUR PINS	✓	
45	COLOUR PLASTIC RULER 12"	✓	
46	COMIC BOOKS		✓
47	COMPACT DISC	✓	
48	COMPASS	✓	
49	CORRECTION FLUID	✓	
50	CORRECTION PEN	✓	
51	CORRECTION TAPE	✓	
52	CREPE PAPER	✓	
53	CUTICLE KNIFE	✓	
54	CUTTER	✓	
55	CUTTER BLADE	✓	
56	CUTTER KNIFE	✓	
57	CUTTER PENCIL KNIFE	✓	
58	CUTTER REFILL	✓	
59	DESIGN RULER	✓	
60	DESK TRAY	✓	
61	DIAMOND WHEEL	✓	
62	DIARY	✓	
63	DICTIONARY		✓
64	DIRECTORY BOOKS		✓
65	DIY STICKY BACK	✓	
66	DOCUMENT CASE	✓	
67	DOUBLE SIDED TAPE	✓	
68	DRAWING BLOCK/ BOOKS (OTHER THAN FOR CHILDREN)	✓	

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
69	DRIP DRY INKPAD	✓	
70	DUSTER	✓	
71	DVD+R (W/CASING)	✓	
72	ENVELOPES	✓	
73	ERASER	✓	
74	EXAMINATION PAD	✓	
75	EXERCISE BOOK	✓	
76	FANCY CARD	✓	
77	FAX RIBBON	✓	
78	FAX ROLL	✓	
79	FEATHER DUSTER	✓	
80	FICTION BOOK (NOVEL/ ANTHOLOGY ETC)		✓
81	FILE	✓	
82	FLASH CARD	✓	
83	FLEXIBLE CURVE RULER	✓	
84	FLUORESCENTS PAPER	✓	
85	FOLDER	✓	
86	FOOLSCAP BOOK	✓	
87	FRAME GAMBAR	✓	
88	GEL PEN	✓	
89	GEOMETRIC RULER SET	✓	
90	GIFT WRAPPER	✓	
91	GLASS PAPER	✓	
92	GLOBE	✓	
93	GLUE	✓	
94	GRAPHIC ART	✓	
95	HARD COVER BOOK/ NOTE BOOK	✓	
96	HIGHLIGHT PEN	✓	
97	HOLE PUNCHER	✓	
98	HOME WORKBOOK	✓	

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
99	INSTRUMENT BOX SET	✓	
100	INVOICE BOOK	✓	
101	KALENDAR	✓	
102	KERTAS MAH JONG	✓	
103	KERTAS MINYAK	✓	
104	KERTAS PASIR	✓	
105	KERTAS WARNA	✓	
106	KEY CHAIN	✓	
107	KEY TAG	✓	
108	KOTAK PENSEL	✓	
109	LABEL	✓	
110	LAMPU MEJA	✓	
111	LED LAMP	✓	
112	LIQUID PAPER	✓	
113	LUMOGRAPH PENCIL	✓	
114	MAGAZINE/ MAJALAH *Rujuk <i>DG's Decision</i> 3/2014 di portal GST	✓	
115	MAGIC COLOUR PENS	✓	
116	MAGNET ASST	✓	
117	MAGNIFIER	✓	
118	MANILA CARD	✓	
119	MAP BOOK		✓
120	MAP PIN	✓	
121	MARKER PEN	✓	
122	MATH SET	✓	
123	MECHANICAL PENCIL	✓	
124	MEMO HOLDER	✓	
125	MEMO PAD	✓	
126	MESIN FAKS	✓	
127	MICROPORE TAPE	✓	
128	MODELLING CLAY	✓	

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
129	MONEY DETECTOR	✓	
130	MUSIC BOOK- EXERCISE	✓	
131	MUSIC REFERENCE BOOK		✓
132	NAIL ART	✓	
133	NAME CARD HOLDER	✓	
134	NAME TAG HOLDER	✓	
135	NEEDLE	✓	
136	NEEDLE ROUND COMPACT	✓	
137	NEEDLE THREAD SET	✓	
138	NEWS PAPER/ SURAT KHBAR *Rujuk <i>DG's Decision</i> 3/2014 di portal GST		✓
139	NON FICTION BOOK (MOTIVATION/ RECIPES/ RELIGIOUS BOOK ETC)		✓
140	NOTE BOOK	✓	
141	NYLON STRING	✓	
142	OFFICE PIN	✓	
143	OIL PASTELS COLOURS	✓	
144	OLD NEWS PAPER	✓	
145	OPTICAL MOUSE	✓	
146	ORGANISER	✓	
147	PAINTING BRUSH	✓	
148	PAPER	✓	
149	PASSPORT / IC/ LICENSE HOLDER COVER	✓	
150	PEN HOLDER/ STAND	✓	
151	PENCIL	✓	
152	PENCIL BAG/ BOX	✓	
153	PENCIL LEAD	✓	
154	PHOTO ALBUM	✓	

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
155	PHOTO BOOK	✓	
156	PHRASE BOOK		✓
157	PKT FASTENER	✓	
158	PLASTIC FILM SEALER	✓	
159	POST CARD	✓	
160	POSTAL COLOUR	✓	
161	POSTER (Trade Advertising)	✓	
162	POSTER/ CHART	✓	
163	PRICE STICKER	✓	
164	PRINTER RIBBON	✓	
165	PRINTER RIBBON(REFILL)	✓	
166	PROTECTOR RULER	✓	
167	PUNCH CARD	✓	
168	PVC WRAPPER	✓	
169	RECEIPT BOOK	✓	
170	REFILL INK	✓	
171	RIBBONS	✓	
172	RUBBER BAND 1 PACK	✓	
173	RULERS	✓	
174	SAFETY PINS	✓	
175	SCIENCE PRACTICAL BOOK/ BUKU AMALI SAINS	✓	
176	SCISSORS	✓	
177	SHARPENER	✓	
178	SHORTHAND BOOK/ BUKU TRENGKAS	✓	
179	SOUVENIR	✓	
180	SQUEZEE (CUSP) C/W WOODED STICK	✓	
181	STABILO PEN 308 (R) 40'S	✓	
182	STAMP PAD	✓	
183	STAPLES	✓	

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
184	STAR DUST	✓	
185	STENCIL	✓	
186	STICK PAD	✓	
187	STICKY NOTES	✓	
188	STOCK CARD	✓	
189	STORY BOOK		✓
190	STRING ENVELOPE	✓	
191	SUGAR PAPER	✓	
192	TABUNG/ COIN BOX	✓	
193	TALI HIJAU (FAIL)	✓	
194	TAPE DISPENSER	✓	
195	TEST PAD	✓	
196	THREAD	✓	
197	THUMB TACKS	✓	
198	TRACING PAPER	✓	
199	TRANSPARENCY	✓	
200	VOUCHER	✓	
201	VOUCHER ARCH FILE	✓	
202	WATER COLOUR	✓	
203	WAX CRAYON	✓	
204	WHITE BOARD INK	✓	
205	WIRE CLIP & SPRING FILE	✓	
206	WORKER CARD	✓	

ALAT PERMAINAN (TOY & GAMES)

1	AIRPLANE	✓	
2	AKSESORI SUKAN	✓	
3	ALPHABET FOR KIDS	✓	
4	ANIMAL TOYS	✓	
5	ARMOR HEROES	✓	

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
6	BABIES BATH TOYS 3'S	✓	
7	BADMINTON SET TOYS	✓	
8	BARBIE DOLL	✓	
9	BELON	✓	
10	BILLIONAIRE	✓	
11	BLOCKS TOYS	✓	
12	BLOW OUT DRAGON 5IN 1	✓	
13	BOLA/ BALL	✓	
14	BRICK GAME	✓	
15	BUBBLE	✓	
16	BUBBLES TOY GUN	✓	
17	BUS STATION TOYS	✓	
18	CAMERA TOYS	✓	
19	CAR TOYS	✓	
20	CARROM	✓	
21	CHESS GAME	✓	
22	CHINESE CHESS	✓	
23	CONGKAK	✓	
24	CONSTRUCTION MACHINE TOYS	✓	
25	COOKING PLAY SET TOYS	✓	
26	COUNTING FOR KIDS	✓	
27	CROSS FIRE GAME	✓	
28	DADU/ DICE	✓	
29	DAM AJI	✓	
30	DAM ULAR	✓	
31	DANCE BABY SOLAR ENERGY	✓	
32	DART	✓	
33	DEFORMATION S/STYLES SUPER ACTION TOYS	✓	

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
34	DOCTOR'S TOOLS SET TOYS	✓	
35	DOLL	✓	
36	DOLL KEY CHAIN	✓	
37	DONKEY CARD	✓	
38	DOOR WINDOW ENTRY ALAM	✓	
39	DOTER SET TOYS	✓	
40	DOUBLE COIN ELASTIC 10 CORDS	✓	
41	DREAM HOUSE SET	✓	
42	DREAM JEWELRY SET TOYS	✓	
43	DREAM RATTLES SERIES	✓	
44	EGG TOY	✓	
45	FINGER SKATE BOARD	✓	
46	FISHING TOYS	✓	
47	FLASH CARDS	✓	
48	FLIGHT CHESS GAME	✓	
49	FLY CHESS	✓	
50	FOOTBALL TOYS	✓	
51	FUN PLAY CARD	✓	
52	FUNNY BATH TOYS 4'S	✓	
53	GAME CARD	✓	
54	GO S/SIMULATING TOYS 2277	✓	
55	GOGGLE	✓	
56	GUITAR TOYS	✓	
57	GULI	✓	
58	HAND TOYS	✓	
59	HAPPY FAMILY CARD	✓	
60	HEART BALLOON	✓	
61	HELICOPTER TOYS	✓	
62	HOUSE STYLE	✓	

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
63	JAWS PLAYING CARDS 101A	✓	
64	JOINER'S TOOL SET TOYS 2944	✓	
65	KAILI TOYS 8'S	✓	
66	KITCHEN SET TOYS	✓	
67	LEGO	✓	
68	LETTER & NUMBER	✓	
69	LIZARD TOYS	✓	
70	MAGIC BAND	✓	
71	MEDICAL SET TOYS	✓	
72	MILLIONAIRE GAME SET	✓	
73	MODELING CLAY	✓	
74	MONOPOLY	✓	
75	MONSTER	✓	
76	MUSIC TAMBOURINE TOYS	✓	
77	OLD MAID CARD	✓	
78	PARTY BALLOON	✓	
79	PARTY FAVORS	✓	
80	PARTY MASK	✓	
81	PARTY PALM	✓	
82	PARTY POPPER	✓	
83	PARTY SET	✓	
84	PEDANG	✓	
85	PING PONG	✓	
86	PING PONG BAT	✓	
87	PING PONG GUN	✓	
88	PISTOL	✓	
89	PLANE	✓	
90	PLASTISIN	✓	
91	PLAYING CARD	✓	
92	POLICE CAR TOYS	✓	

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
93	POLICE GUN MAN TOYS	✓	
94	POP MAKER	✓	
95	POP POP	✓	
96	PRINCESS BUBBLES GUN	✓	
97	PUZZLE	✓	
98	PUZZLE	✓	
99	RACING MOTOR	✓	
100	RATTLE TOYS	✓	
101	READING & WRITING BOOK	✓	
102	RECORDER	✓	
103	ROBOT	✓	
104	ROYAL PLASTIC PLAYING CARD	✓	
105	SAFETY GOGGLE	✓	
106	SAHIBBA	✓	
107	SAIDINA	✓	
108	SCOOTER	✓	
109	SHOOT GUN	✓	
110	SHUTTLE COCK	✓	
111	SKIPPING ROPE	✓	
112	SNAKE & LADDER	✓	
113	SNAP CARD	✓	
114	SNIPPER	✓	
115	SNOOKER TOYS	✓	
116	SNOOKER W/CHAMPIONSHIP TOYS	✓	
117	SNOW SPRAY	✓	
118	SPRING GRIP DUMB BELLS	✓	
119	STAR FIGHTER	✓	
120	STREET RACING TOYS	✓	
121	STUDY BABY	✓	
122	SUNGLASS	✓	

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
123	SUPER HERO	✓	
124	SUPER POLICE SET	✓	
125	SUPER UFO GUN	✓	
126	SUPER YOYO TOYS	✓	
127	SUPERCMBAT ZONE TOYS	✓	
128	SUPERHERO WILD FORCE TOYS	✓	
129	TOP SPACE WAR GUN TOYS	✓	
130	TOY BOX	✓	
131	TOY CAMERAS	✓	
132	TOY GUN 1'S	✓	
133	TOY STORY	✓	
134	TOYS FOR BABY	✓	
135	TOYS SKATE	✓	
136	TOYS TRANSFORMERS	✓	
137	TOYS TUTELARY	✓	
138	TOYS VANGUARD FIGHTERS	✓	
139	TRUCK	✓	
140	ULTRAMAN TOY	✓	
141	WATER GAME	✓	
142	WATER GUN	✓	
143	WHISTLE	✓	
144	WHITE BOARD	✓	
145	WHITE DADU	✓	
146	WISEL	✓	
147	WORD BOARD 15X20CM	✓	
148	YOYO	✓	

**BARANGAN HAIWAN
(PETS)**

1	AQUA CHLORINE	✓
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BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
2	AQUARIUM FISH (DECORATIVE PURPOSE)	✓	
3	CAGE	✓	
4	CAT SAND	✓	
5	FISH BEIT/ UMPAN	✓	
6	PET ACCESSORIES	✓	
7	PET FOOD (ALL KINDS)	✓	
8	PET GROOMING SET	✓	
9	PET SOAP/ SHAMPOO	✓	
10	PET TOILETTERIES	✓	
11	PET TOYS	✓	

LAIN-LAIN (OTHERS)

1	BARBER SCISSORS	✓	
2	BATTERY WATER (AIR BATERI)	✓	
3	BUNGA MANGGAR	✓	
4	CAR CHARGER KIT	✓	
5	CAR SEAT ORGANIZER XM-034	✓	
6	CAR WASH & WAX	✓	
7	ROKOK/ CIGARETTE	✓	
8	COLOK	✓	
9	DECORATIVE FLOWER (FROM PLASTIC OR ANY OTHER MATERIAL)	✓	
10	EMERGENCY LIGHT LED	✓	
11	FERTILISERS/ BAJA	✓	
12	FILTER TIPS	✓	
13	FISHING ROD/ JORAN	✓	

BIL	NAMA BARANG	KADAR	
		STANDARD (6%)	SIFAR (0%)
14	FISHING STONE/ BATU PANCING (LADUNG)	✓	
15	FLOWER PLANT/ POKOK BUNGA	✓	
16	FLOWER POT/ PASU BUNGA	✓	
17	FRIEND HOLDER MINI	✓	
18	GARDENING TOOLS	✓	
19	LEATHER & TYRE SHINE	✓	
20	POLIBAG	✓	
21	RADIATOR COOLANT	✓	
22	ROKOK DAUN	✓	
23	ROKOK KRETEK	✓	
24	ROLLING PAPER	✓	
25	SEJADAH	✓	
26	STICKER DUST	✓	
27	STICKER P-CAR	✓	
28	STICKER P-MOTOR	✓	
29	VILLIGER/ CURUT	✓	
30	WATERING CAN	✓	
31	WINDSCREEN CLEANER	✓	
32	WINDSHIELD CLEANER	✓	