

TECHNICAL

Indirect Taxation

[RMCD – Service Tax Guide on Food & Beverages](#)

The Royal Malaysian Custom Department (RMCD) has uploaded the Service Tax Guide on Food and Beverages (F&B) revised as at 2 November 2018. The earlier Guide as at 28 August 2018 has been withdrawn.

This Guide is prepared to assist in understanding the service tax treatment on provision of F&B.

Please note that the summary of document changes can be found at the back of the Guide.

Members may read the Guide in full on the websites of the [Institute](#) and the [RMCD](#).

You may write to the Institute at technical@ctim.org.my or secretariat@ctim.org.my in respect of any suggestions, concern or comments you may have on the above Guide so that we may raise them to the RMCD.

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