

PELESENAN RESTORAN YANG TERLETAK DI LUAR HOTEL DAN MEMILIKI LESEN RUMAH AWAM ATAU LESEN RUMAH BIR DI BAWAH AKTA CUKAI PERKHIDMATAN 1975.

1. Mana-mana orang yang mengendalikan restoran, bar, snek bar, rumah kopi, atau mana-mana tempat yang menyediakan makanan, minuman atau keluaran tembakau yang terletak di luar hotel dan memiliki lesen menjual minuman keras yang memabukkan di bawah Lesen Rumah Awam atau Lesen Rumah Bir dikehendaki mengambil lesen cukai perkhidmatan di bawah Akta Cukai Perkhidmatan 1975. “*Threshold*” RM3 juta tidak terpakai kepada operator-operator di atas.
2. Operator berkenaan dikehendaki mendapatkan lesen cukai perkhidmatan di pejabat-pejabat kastam yang terdekat atau membuat permohonan lesen secara “online” di www.customs.gov.my dalam ikon e-lesen. Bagi operator-operator yang telah membatalkan lesen cukai perkhidmatan, mereka hendaklah mengambil semula lesen tidak lewat daripada 1 Oktober 2009. Operasi penguatkuasaan dan pemantauan akan dilaksanakan bagi menjamin pematuhan di atas.

LICENSING OF RESTAURANTS LOCATED OUTSIDE HOTEL AND HOLDING PUBLIC HOUSE LICENCE OR BEER HOUSE LICENCE UNDER SERVICE TAX ACT 1975.

1. Any person operating a restaurant, bar, snack, coffee house or any place which provides food, drinks or tobacco products which is located outside a hotel and holds a licence to sell liquor under Public House Licence or Beer House Licence is required to apply for service tax licence under the Service Tax Act 1975. Threshold of RM3 million does not apply to the above persons.
2. The operator is required to apply for licence at the nearest customs station or make an application electronically at www.customs.gov.my by using the e-licence icon. For those operators who had cancelled their service tax licences, they are required to make an application for licence not later than 1 October 2009. Enforcement and monitoring operation will be carried out to ensure due compliance of the above requirement.