

PANDUAN GST UNTUK PEMBEKAL/PIHAK LUAR
GST GUIDE FOR SUPPLIER/THIRD PARTY

Senarai Barang & Perkhidmatan		Jenis/Kadar GST
<i>List of Items & Services</i>		<i>Type/Rate Of GST</i>
Jenis Bayaran/ Type Of Payment	Keterangan/ Details	
Yuran <i>Fees</i>	Semua aktiviti/program yang dijalankan melibatkan kutipan yuran penyertaan seperti: <ul style="list-style-type: none"> ● Program seminar/latihan/bengkel/kursus ● Program sukan/pertandingan <i>All activities/programmes involving fees collection:</i> <ul style="list-style-type: none"> ● Seminar Programmes/Training/workshops/courses ● Sports Events/Programmes/Competition 	Standard Rated (SR) 6%
Jualan Barang/Perkhidmatan <i>Sales Of Product/Services</i>	Semua aktiviti/program yang melibatkan jualan seperti: <ul style="list-style-type: none"> ● Jualan dokumen tender/sebutharga ● Pendaftaran dan Pembaharuan Pendaftaran Syarikat ● Jualan Buku/Penerbitan ● Pas Kebenaran Memasuki UUM ● Perkhidmatan Video dan Fotografi ● Perkhidmatan Kesihatan ● Perkhidmatan Penterjemahan ● Keahlian Perpustakaan ● Perkhidmatan Percetakan ● Jualan Barangan Lusuh/Kitar Semula ● Hasil Pelupusan (kecuali Aset Hidup yang tertakluk kepada peraturan GST) <i>All activities/programmes involving sales:</i> <ul style="list-style-type: none"> ● Sales Of Tenders/Quotation ● Registration and Renewal Of Company Registration ● Sales of Books/Publishing ● Pass On Entering UUM ● Video and photography services ● Perkhidmatan Kesihatan ● Perkhidmatan Penterjemahan ● Library Membership ● Printing Services ● Sales of Used/Recycle Item 	
Sewaan <i>Rental</i>	Semua aktiviti yang melibatkan penyewaan kemudahan universiti: <ul style="list-style-type: none"> ● Sewa kemudahan sukan/riadah ● Sewa bangunan/ruang/tapak perniagaan ● Sewa dewan/bilik/peralatan ● Sewa bas/kenderaan ● Sewa ruang pengiklanan <i>All Activities Involving University Facilities</i> <ul style="list-style-type: none"> ● Rental of sports/recreational facilities ● Rental Of building/business space ● Rental Of Halls/rooms/equipment ● Rental of buses/vehicles ● Rental of Advertisement Space 	
Lain-lain Bayaran Yang Diterima <i>Others Collection</i>	Semua bentuk bayaran yang diterima dan memberi manfaat kepada pihak yang membayar: <ul style="list-style-type: none"> ● Perkhidmatan Perundingan ● Sumbangan/Penajaan/Derma <i>All kind of collection received and contribute an added value to the payers:</i> <ul style="list-style-type: none"> ● Consultation Services ● Endowment/Donation 	