



**SERVICE TAX POLICY NO. 4/2025 (Amendment No. 1)**

**THE MINISTER OF FINANCE**, pursuant to paragraph 34(3)(a) of the Service Tax Act 2018, exempts the payment of service tax with **effect from 1 July 2025** for –

**EDUCATION SERVICES**  
Group M, First Schedule  
Service Tax Regulations 2018

<b>NO.</b>	<b>EXEMPTION</b>	<b>CONDITIONS</b>
1.	Charges or fees that are exempted from service tax are specified in <b>APPENDIX A.</b>	None.
2.	Children and dependents of foreign diplomats are exempted from paying service tax on educational services.	Foreign diplomats are required to obtain a confirmation letter from the Ministry of Foreign Affairs to be submitted to private educational institutions or higher education institutions for the purpose of exemption from payment of service tax.
3.	Exemption from service tax is granted on education fees or service charges that are fully sponsored by educational institutions, higher learning institutions, companies, foundations, or other organizations.	None.



**APPENDIX A**  
STP No. 4/2025 (Amendment No. 2)

**EDUCATION SERVICE FEES OR CHARGES EXEMPTED FROM SERVICE TAX**

**A. ITEM 1, GROUP M**

1. Book charges;
2. Uniform charges;
3. Food and beverage charges;
4. Transportation charges;
5. Accommodation charges;
6. Refundable deposit fees that are not part of the tuition fees;
7. Parent-Teacher Association (PTA) fees;
8. Fees for educational trips within or outside the country that are not part of the tuition fees; or
9. Student pass or visa charges.

**B. ITEM 2 & 3, GROUP M**

1. Book charges;
2. Accommodation charges;
3. Transportation charges;
4. Food or beverage charges;
5. Refundable deposit fees that are not part of the tuition fees;
6. Fees for study tours within or outside the country that are not part of the tuition fees; or
7. Student pass or visa charges.



**List of Amendments:**

No.	Description of Amendments	Effective Date
1.	To add exemptions under items 2 and 3.	1 July 2025

**Notification:**

Service Tax Policy No. 4 and Service Tax Policy No. 4 (Amendment No. 1) are revoked and replaced with Service Tax Policy No. 4 (Amendment No. 2), effective from 1 July 2025.

**Disclaimer:**

The service tax policy issued herein is subject to amendments should there be any changes to the relevant policy.

**INTERNAL TAX DIVISION HEADQUARTERS  
ROYAL MALAYSIAN CUSTOMS DEPARTMENT**

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