
**SERVICE TAX 2018**

# GUIDE ON:

# PRIVATE EDUCATION SERVICES

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## Disclaimer

This information is intended to provide a general understanding of the relevant treatment under Service Tax and aims to provide a better general understanding of taxpayers' tax obligations. It is not intended to comprehensively address all possible tax issues that may arise. While RMCD has taken the initiative to ensure that all information contained in this Guide is correct, the RMCD will not be responsible for any mistakes and inaccuracies that may be contained, or any financial loss or other incurred by individuals using the information from this Guide. All information is current at the time of preparation and is subject to change when necessary.

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## INTRODUCTION

1. Service tax is a consumption tax governed by the Service Tax Act 2018 and its subsidiary legislations. The effective date of the Service Tax Act 2018 is 1 September 2018.

2. Service tax shall be charged and levied on:
   (i) Any taxable services provided in Malaysia by a registered person in the course of carrying on the business; or
   (ii) Any imported taxable services (effective 1 January 2019).

3. Taxable services refer to the list of services prescribed in the First Schedule, Service Tax Regulations 2018.

4. Any person who provides taxable services that exceed the prescribed value of taxable services is required to be registered under the Service Tax Act 2018. Registered persons must charge service tax on taxable services provided to their customers.

5. Service tax is charged at the rate determined by the Minister of Finance under subsection 10(2) of the Service Tax Act 2018.

6. This guide is provided to improve understanding of service tax treatment on education services in Malaysia.

## TERMINOLOGY

7. The following words have interpretations within this guide, unless a different meaning is indicated:

   (a) **"private education"** is education provided to students by private educational institutions. Private educational institutions are non-government aided institutions and are fully funded by the private sector;

(b) **"higher education"** means teaching or training regarding or teaching a course of study that leads to the awarding of a certificate, diploma or degree after successfully completing that course of study under Act 555;

(c) **“higher education”** means education provided by higher education institutions under Act 550;

(d) **“higher education”** includes University and University College education under Act 30;

(e) **“educational institution”** means a school or any other place where in the course of the work of an organization or institution, persons are usually taught, whether in one or more classes, and includes kindergartens and centres for distance education but does not include— (a) any place where the teaching is limited exclusively to the teaching of any religion; or (b) any place declared by the Minister by notification in the Gazette to be not an educational institution for the purposes of Act 550;

(f) **“teacher education institution”** means an educational institution that provides teacher education leading to the award of a certificate, diploma, teaching degree or its equivalent, or any other qualification as prescribed under Act 550;

(g) **“private educational institution”** means a school or educational institution which is not a school or government educational institution or government-aided under Act 550;

(h) **“higher education institution”** means an educational institution that provides higher education leading to the award of a diploma, degree or its equivalent under Act 550;

(i) **"private higher education institution"** means an organization or educational institution including a university or university college or campus or overseas branch college approved and registered under section 2 of Act 555;

(j) **“OKU card”** means a card issued under section 25, Act 685;

(k) **“Designated Area”** (DA) means Labuan, Langkawi, Pangkor, Tioman and Pulau 1. (Section 2, Service Tax Act 2018);

(l) **“Special Area”** (SA) means any free zone, licensed warehouse (Section 65, Customs Act 1967) and licensed manufacturing warehouse (Section 65(A), Customs Act 1967), joint development area and petroleum supply base (Section 77B, Customs Act 1967) (Section 2, Service Tax Act 2018);

(m) **“pre-school education”** has the same meaning as given to it in section 2 of the Education Act 1996;

(n) **“primary education”** has the same meaning as given to it in section 2 of the Education Act 1996;

(o) **“lower secondary education”** has the meaning as given to it under section 2 of the Education Act 1996;

(p) **“upper secondary education”** has the same meaning as given to it in section 2 of the Education Act 1996;

(q) **“post-secondary education”** has the same meaning as given to it in section 2 of the Education Act 1996 [Act 550];

(r) **“special school”** means a school providing special education as prescribed by regulations made under section 41 of the Education Act 1996;

(s) **"fee structure"** means the detailed payment amount charged to students to follow a course of study or training programme under section 2 of Act 555;

(t) **"Malaysian citizen"** means an individual who has an identity card issued by the National Registration Department;

## OVERVIEW OF EDUCATION SERVICES

8. Education services consist of a wide scope including pre-schools, primary schools, secondary schools, teacher education institutions and higher education institutions as well as training provided by private and government institutions. The National Education System in Malaysia is under the jurisdiction of the Ministry of Education Malaysia (MOE) and the Ministry of Higher Education (MOHE) in accordance with the provisions of the Education Act 1996 [Act 550], the Universities and University Colleges Act 1971 [Act 30] and the Private Higher Education Institutions Act 1996 [Act 555].

9. Education under the administration of the MOE includes:

(a) Preschool Education (Public & Private)
(b) Primary Education (Public & Private)
(c) Secondary Education (Public & Private)
(d) Post-Secondary Education
(e) Technical and Vocational Education and Training (TVET)
(f) Special Education
(g) Teacher Education Institutes
(h) Private Educational Institutions

10. Education under the MOHE includes:

(a) public higher education institutions (public university, polytechnic or community college); and

(b) private higher education institutes (private college, local private university, private university college or international university branch campus)

11. Private educational institutions are non-government institutions and non-government aided educational institutions that offer education from pre-school to post-secondary (pre-university) level. Private educational institutions are fully funded by the private sector and runs a curriculum approved by the MOE. Private educational institutions categories include:

(a) Private Kindergarten
(b) Tuition Centre
(c) Coaching Centre
(d) Skill Centre/Training Centre
(e) Language Centre
(f) Mind Development Centre
(g) Primary/Secondary Academic School
(h) Primary/Secondary Religious School
(i) Special Education School
(j) International School
(k) Expatriate School
(l) Chinese Private Secondary School

## IMPOSITION OF SERVICE TAX

12. Service tax shall be charged and levied on the provision of educational services by institutions registered under the Education Act 1996 [Act 550] such as:

(a) Private Preschool Education
An early childhood education institution that is independently owned and operated by individuals or private companies.

(b) Private Academic Primary / Secondary School
Schools that offer compulsory primary education for students aged 7 to 12 and secondary education for students aged 13 to 19. The curriculum used is the national curriculum.

(c) Private Religious Primary / Secondary School
Schools that offer compulsory primary education for students aged 7 to 12 and secondary education for students aged 13 to 19. The curriculum used is the national curriculum and/or additional programs provided by the State Religious Authority.

(d) International School
Schools that offer a foreign curriculum and use English as the language of instruction. This school accepts citizen and non-citizen students.

(e) Expatriate School
Schools that use the curriculum and the official language of instruction of the country of origin to provide special education to the community of that country with the permission of the embassy.

(f) Chinese Private High School
Offers secondary level formal education programmes using Mandarin as the language of instruction and regulated by the Malaysian Independent Chinese Secondary School (MICSS) Examination Board.

13. The provision of educational services provided by service providers under paragraph 12 which charge fees exceeding RM60,000 per student for each academic year is subject to service tax excluding the provision of education services for special education schools and language centres.

14. Meanwhile, citizens and valid OKU card holders issued under the Persons with Disabilities Act 2008 [Act 685] who receive education services from private educational institutions registered under the Education Act 1996 are granted service tax exemption as stipulated under Item 10, Service Tax (Persons Exempted from Payment of Tax) Order 2018.

***Example 1***

GHI Private Special School is a special education school registered under Act 550 and provides special education services to students with learning disabilities. The provision of special education services is not subject to the imposition of service tax. Therefore, GHI Private Special School is not liable to register under the Service Tax Act 2018.

***Example 2***

ABC Private School charges tuition fees to Student D (Grade 4), Student E (Grade 5), and Student F (Grade 6) of RM57,000, RM63,000, and RM75,000 respectively in one academic year. Student F holds an OKU card issued by the Department of Social Welfare, Malaysia. In this situation, the tuition fees for Student D and Student F are not subject to service tax, while the tuition fee for Student E is subject to service tax. Therefore, ABC Private School is liable to register as a taxable person.

15. The calculation of the total fees paid exceeding RM60,000 per student for each academic year is determined as follows:

***Example 3***

**JKL Private School Fees for Academic Year 2025-2026**

| Grade | Semester 1 (Sept – Dec 2025) | Semester 2 (Jan – Apr 2026) | Semester 3 (May – Aug 2026) | Total Fees |
|---|---|---|---|---|
| 4 | RM19,000 | RM19,000 | RM19,000 | RM57,000 |
| 5 | RM21,000 | RM21,000 | RM21,000 | RM63,000 |

JKL Private School's academic year consists of three semesters starting in September 2025 and ending in August 2026. The school charges fees of RM19,000 per semester or RM4,750 per month for Grade 4, totalling RM57,000 and charges fees of RM21,000 per semester or RM5,250 per month for Grade 5, totalling RM63,000. Therefore, Grade 5 students enrolling for the 2025-2026 academic year are subject to service tax and JKL Private School needs to register as a taxable person.

***Example 4***

Referring to the table in Example 3 above, Ali, a Grade 5 student, entered JKL Private School in Semester 2 and was charged RM42,000 for the 2025-2026 academic year. JKL Private School should impose service tax on Ali's tuition fees because the education services for Grade 5 students for that academic year total RM63,000.

16. Service tax is imposed and levied on non-Malaysian citizens for the acquisition of services related to education provided by:

(a) Public Higher Education Institution

Higher education institutions of university or university college status established under the Universities and University Colleges Act 1971 [Act 30].

(b) Private Higher Education Institutions

Higher education institutions established based on the Private Higher Education Institutions Act 1996 [*Act 555*].

(c) Teacher Education Institution

Teacher Education Institution established under the Education Act 1996 [*Act 550*].

(d) Language Centres

Language centres registered under the Education Act 1996 [Act 550] that offer language courses not exceeding 3 months or 20 credit hours (for one level).

17. The provision of education services to Malaysian citizens pursuing studies at public higher education institutions (IPTA), private higher education institutions (IPTS), Teacher Education Institutes and Language Centres is not subject to service tax.

18. No threshold value (NIL) is set for the provision of pre-school, primary, lower secondary, upper secondary or post-secondary education services.

***Example 5***

XYZ International School offers an international curriculum to Grade 7 students. The total fees charged per student for one academic year are as follows:

| | |
|---|---|
| Application Fee (one time) | RM 1,000.00 |
| Registration Fee (one time) | RM 5,000.00 |
| Deposit | RM 5,000.00 |
| Tuition Fee (one academic year) | RM 72,000.00 |
| Sub-total | RM 83,000.00 |
| Service Tax @ 6% | RM 4,980.00 |
| **Total** | **RM 87,980.00** |

19. No threshold value (NIL) is set for public higher education institutions (IPTA), private higher education institutions (IPTS), and Language Centres that provide services related to education provided to non-Malaysian citizens.

***Example 6***

A foreign student from the Middle East registers for a postgraduate programme at a public university in Malaysia. The calculation of services tax for the study programme per semester is as follows:

| | |
|---|---|
| Registration Fee | RM 1,085.00 |
| Tuition Fee (per semester) | RM 1,335.00 |
| Administration Fee | RM 3,200.00 |
| Sub-total | RM 5,620.00 |
| Service Tax @ 6% | RM 337.20 |
| **Total** | **RM 5,957.20** |

***Example 7***

A foreign student from the East Asia registers for an English Language Course at ABC Language Centre in Kuala Lumpur as a prerequisite prior to the enrolment at a private university. The total cost for the language course is provided below:

| | |
|---|---|
| Registration Fee | RM 100.00 |
| Tuition Fee (2 month) | RM 3,500.00 |
| Sub-total | RM 3,600.00 |
| Service Tax @ 6% | RM 216.00 |
| **Total** | **RM 3,816.00** |

## RATE OF SERVICE TAX

20. Service tax for the provision of education services is imposed at a rate of 6% on the fees or charges for education services.

## SCOPE OF SERVICE TAX

21. The imposition of service tax on taxable services under Group M, First Schedule, Service Tax Regulations 2018 comes into force on 01 July 2025.

22. Service tax is imposed on education services for private playschools, private kindergartens, private primary schools, private secondary schools, tuition centres, learning centres, international schools, and expatriate schools.

23. Service tax is also imposed on non-Malaysian citizens who acquire education services in Malaysia from public universities, private universities, colleges, university colleges, teacher education institutes, learning centres, and language centres.

24. All charges for education services provided by private educational institutions registered under the Education Act 1996 including any fee structures imposed are subject to service tax as follows:

(a) tuition fees
(b) registration fee
(c) admission charge
(d) co-curricular charges
(e) teaching aid/facility charges; or
(f) any other charges or fees relating to education imposed by the institution.

25. Private educational institutions usually conduct trips abroad. Therefore, the fees charged to students are not subject to service tax as they are outside the scope (services provided outside Malaysia).

26. The provision of education-related services to non-citizens by higher education institutions registered under the Universities and University Colleges Act 1971, the Private Higher Educational Institutions Act 1996, the Education Act 1996 and language centres registered under the Education Act 1996 is subject to service tax as follows:

(a) tuition fees
(b) registration fees
(c) admission charges
(d) co-curricular charges
(e) books and study materials charges;
(f) teaching aids/facilities charges; or
(g) any other charges or fees relating to education imposed by the institution.

***Example 8***

LinguaPro Academy Language Centre, a private language centre operating in Kuala Lumpur provides French language education services. The total fees charged to non-citizens are RM40,000 per annum. Language Education Services to non-citizens are subject to service tax as provided under Item 3, Group M, First Schedule, Service Tax Regulations 2018.

***Example 9***

IPTS Global College, a private college registered under the Ministry of Higher Education (KPT) of Malaysia, offers a postgraduate programme in international business to foreign students. A foreign student from Indonesia registers for the programme and the total fee charged is RM110,000 for a period of one year. The education services provided are subject to service tax.

## IMPOSITION OF SERVICE TAX ON SPECIAL AREAS OR DESIGNATED AREAS

27. The imposition of service tax for taxable services within a Special Area ('SA') or Designated Area ('DA') is based on the Minister's power through the provisions of the Service Tax (Imposition of Tax on Taxable Services in Respect of Designated Areas and Special Areas) Order 2018.

28. For taxable services other than those specified in the said order, the service tax treatment for taxable services provided within or between Special Areas and Designated Areas is subject to service tax treatment as stipulated in Parts VIII and IX of the Service Tax Act 2018. The service tax treatment for Special Areas ('SA') or Designated Areas ('DA') is based on the company's principal place of business (PPB).

29. The principal place of business (PPB) can be referred to as a main location, namely the headquarters, which serves as the centre for administration, direction, control and coordination of a company's business activities. This headquarters is the company's nerve centre, housing top management, accounting, control, and coordination of daily company operations. In its basic concept, the PPB refers to a company's headquarters.

## TREATMENT ON IMPORTED TAXABLE SERVICES

30. Service tax shall be imposed and levied on any imported taxable services (ImTS). Any person who, in carrying on their business in Malaysia, acquires taxable services from a service provider outside Malaysia is required to pay service tax.

***Example 10***

MU International School invited an education teacher from the United Kingdom (UK) to teach English language subjects within the British curriculum to its students. This education teacher from the UK charged MU International School RM120,000 per year. The school is responsible for calculating and self-paying the service tax on the amount paid to the overseas teacher because the service is subject to imported taxable services.

***Example 11***

Harmoni Private Primary School is a private educational institution in Malaysia that offers an international curriculum. To enhance the quality of learning for its students, the school acquired online education services from an education company based in the United Kingdom. This UK company provides interactive education and virtual classroom sessions to students through an online platform. The fee charged to the school for these education services is RM90,000 per year. These education services are subject to imported taxable services (ImTS).

## REGISTRATION AND RESPONSIBILITIES OF REGISTERED PERSONS

31. Any private educational institution providing preschool, primary, lower secondary, upper secondary or post-secondary education services that charges fees exceeding RM60,000 per student for each academic year is liable to register under Group M, First Schedule, Service Tax Regulations 2018.

32. For the purpose of registration under the Service Tax Act 2018 (ACP 2018), any person providing education services shall calculate the total value of taxable services provided in the current month and the next eleven months. If the total value of such taxable services exceeds RM60,000 per student for each academic year, the application for registration for these taxable services shall be applied no later than the last day of the following month.

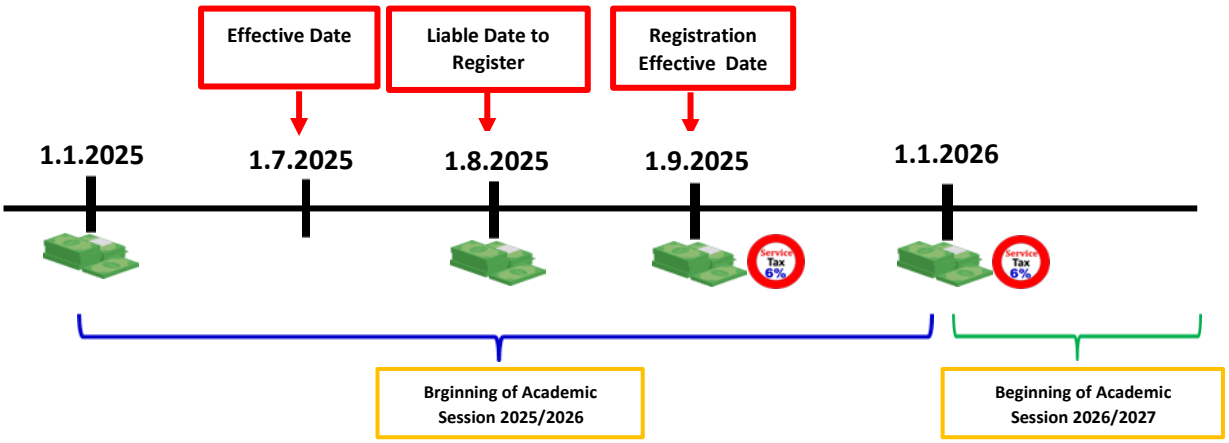
***Example 12***

Sekolah Cerdik Maju (SCM) is a private school that has an academic year from January to December. SCM offers affordable tuition packages to each student according to grades as follows:

| Year/Grade | Registration Fee (RM) | Monthly Fee (RM) | Total Fee (RM) |
|---|---|---|---|
| 1 | 2500 | 4500 | 56500 |
| 2 | 2600 | 4600 | 57800 |
| 3 | 2700 | 4700 | 59100 |
| 4 | 3000 | 4800 | 60600 |
| 5 | 3200 | 4900 | 62000 |
| 6 | 3500 | 5000 | 63500 |

Effective 01 July 2025, the provision of private education services becomes a taxable service. SCM is a taxable person providing taxable services to students in Years 4, 5, and 6. Therefore, SCM needs to apply for registration in August 2025 for the provision of taxable services to Year/Grade 4, 5 & 6 students. Any education fees charged by SCM to Year/Grade 4, 5, and 6 students after SCM becomes a registered person are subject to service tax.

**Illustration 1**




***Example 13***

Pusat Bahasa Intelek (PBI) offers English and Malay language courses to students. In 2025, PBI registered a total of 55 students consisting of 50 citizen students and 5 non-citizen students who are taking language courses at PBI.

Effective 1 July 2025, the provision of language centre services becomes a taxable service. Therefore, PBI is liable to register under the Service Tax Act 2018 on 1 July 2025 for providing taxable services and is required to charge service tax on the provision of language centre services to non-citizen students.

**Illustration 2**

*PBI students consists of citizens and non-citizens.

33. Registered persons are responsible for:

(a) Charge service tax on the taxable services;

(b) Issuing invoices or receipts with specific details to customers in respect of any transaction related to the provision of taxable services within one (1) year from the date of service;

(c) Submitting the SST-02 service tax statement electronically and paying the service tax before the stipulated due date of the taxable period; and

(d) Maintaining proper records in relation to service tax transactions.

34. For further information on the responsibilities of registered persons, please refer to the **General Guide to Service Tax.**

## TRANSITIONAL ISSUES

35. Based on Regulation 3A, Service Tax Regulations 2018 (STR 2018), if there is a change in any taxable service as stipulated in the First Schedule, Service Tax Regulations 2018 (STR 2018), the effect of that change on service tax is as follows:

(a) In the event that a taxable service is not yet specified as such in the First Schedule, Service Tax Regulations 2018 (STR 2018) and the provision of that service extends beyond the date of that change, service tax shall be imposed on the portion of the service attributable to the period before the date of the change.

36. In cases where taxable services are provided before the effective date of tax imposition and extend beyond the effective date of tax imposition, the value of the service tax shall be imposed by apportionment as follows:

(a) taxable services provided before the effective date of charging of service tax; and

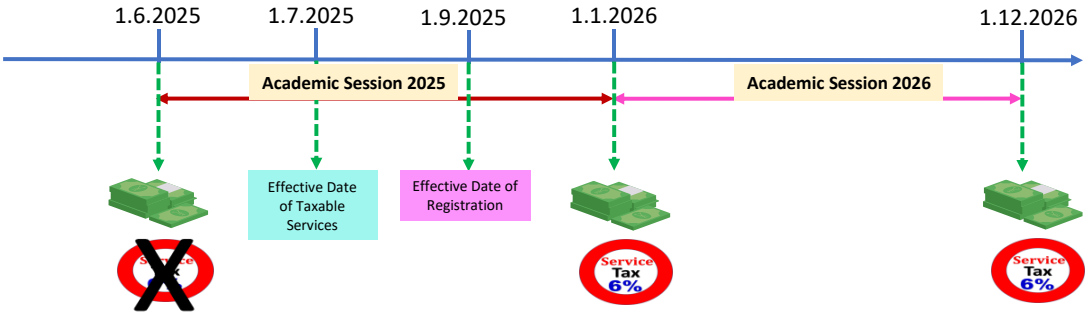
(b) taxable services provided on/after the effective date of charging of

service tax.

***Example 14***

Cyber International School (CIS) provides interactive learning services to its students. School fees for each academic year range from RM85,000 to RM150,000 depending on the grade, and the school fees must be paid in full before the start of the school session for each academic year.

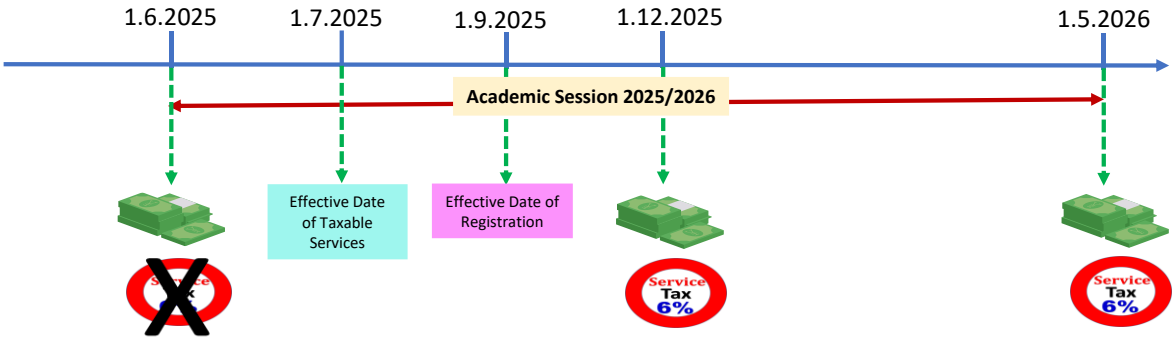
CIS applied for registration on 13 July, 2025, and the registration's effective date is 1 September, 2025. Because CIS practices a system of payment before the start of the school session, all school fees for the 2025 academic year, running from January to December 2025, were already collected in January 2025. Service tax will be imposed on CIS students starting from the next academic year which is 2026.




***Example 15***

Maju International School (MIS) charges tuition fees according to grade ranging from RM25,000 to RM45,000 per semester. For each academic year at MIS, which runs from June to May, every student must complete at least two semesters to advance to the next grade.

MIS applied for registration on 13 August 2025, and the effective date of registration is 1 September 2025. MIS will impose service tax on its eligible students starting from Semester 2, which is in December 2025, for the 2025/2026 academic year.


1.6.2025
1.7.2025
1.9.2025
1.12.2025
1.5.2026
Academic Session 2025/2026
Effective Date of Taxable Services
Effective Date of Registration
Service Tax 6%
Service Tax 6%

## FREQUENTLY ASKED QUESTIONS (FAQs)

1. Q : Who is liable to pay tax for educational services?

   A : (i) Any private educational institution registered under the Education Act 1996 excluding special schools and language centres that provide pre-school, primary, lower secondary, upper secondary or post-secondary education services that charge fees exceeding RM60,000 per student for each academic year.

   (ii) Any

   a) higher education institution registered under the Universities and University Colleges Act 1971;

   b) private higher education institution registered under the Private Higher Educational Institutional Act 1996; or

   c) higher education institution registered under the Education Act 1996

   providing all higher education services, private higher education, higher education or teacher education services to non-Malaysian citizen.

   (iii) Language centres registered under the Education Act 1996

2. Q : Who are the private educational service providers not subject to service tax?

   A : Private education service providers not registered under the prescribed Act are not liable to register under the Service Tax Act 2018.

3. Q : Is service tax levied on primary and secondary education services in Malaysia?

   A : (i) Educational services in Malaysia provided by the government are not subject to service tax.

   (ii) Service tax is levied on private education services including private kindergartens, academic primary/secondary schools, religious primary/secondary schools, international schools, expatriate schools and chinese private secondary schools which charge fees exceeding RM60,000 per student for each academic year.

4. Q : Is service tax charged on higher education level education services in Malaysia?

   A : Higher education services in Malaysia are subject to service tax for non-Malaysian students studying at public higher education institutions, private higher education institutions or language centres.

5. Q : I am a disabled person (OKU) card holder, am I eligible for service tax exemption?

   A : Malaysian citizens and holders of a valid Disabled Persons (OKU) card issued under the Persons with Disabilities Act 2008 [Act 685] are given service tax exemption for education services by private educational institutions as stated under Item 10, Service Tax (Persons Exempted from Payment of Tax) Order 2018.

6. Q : Students are sponsored for their tuition fees by private companies. Are tuition fees subject to service tax?

   A : (i) Based on section 9, Service Tax Act 2018 [Act 807], service tax is levied on the actual value of taxable services provided by the service provider to the service recipient.

   (ii) Tuition fees paid by private companies that sponsor students are subject to service tax.

7. Q : The school provides scholarships to some students for the entire tuition fee (no tuition fee has to be paid by the students). Are the tuition fees paid by the school subject to service tax?

   A : (i) Based on section 9, Service Tax Act 2018 [Act 807], service tax is levied on the actual value of taxable services provided by the service provider to the service recipient.

   (ii) Since the school sponsors the tuition fees, the school is required to account for service tax. (if exceeding RM60,000 per student for each academic year)

8. Q : The school organizes study tours abroad such as Japan. Are the fees for study tours also subject to service tax?

   A : Service tax is not levied on payments for study trips abroad.

9. Q : A school in Malaysia accepts a number of students from the UK for the purpose of a student exchange programme. The school charges a fee to the foreign students involved in the programme. Is this charge subject to service tax?

   A : Yes, services provided by schools in Malaysia for student exchange programmes are subject to service tax.

10. Q : Do all education service providers who operate private schools need to be registered?

    A : No, only private school education service providers that charge fees exceeding RM60,000 per student for each academic year must be registered.

11. Q : What is the service tax rate charged on education services?

    A : Education services are subject to a service tax rate of 6%.

12. Q : When is the effective date for education services to become taxable services?

    A : The effective date for educational services to become taxable services is 1 July 2025.

13. Q : When do education service providers need to register?

    A : Liable education service providers must register online starting 1 August 2025 by submitting the SST-01 form via the MySST system.

14. Q : Are Parent Teacher Association (PTA) fees subject to service tax?

    A : No. PTA fees are not subject to service tax.

15. Q : Is MRSM a taxable person under education services?

A : Yes. MRSM is registered under the Education Act 1996 [Act 550] and established under the Majlis Amanah Rakyat Act 1966 [Act 489] and is liable to be registered if it charges fees exceeding RM60,000 per student for each academic year.

16. Q : Are religious primary schools taxable persons under education services?

A : Yes, religious primary schools are registered under the Education Act 1996 [Act 550] and are liable to be registered if they charge fees exceeding RM60,000 per student for each academic year.

17. Q : Are chinese private secondary schools taxable persons under education services?

A : Yes, chinese private secondary schools are registered under the Education Act 1996 [Act 550] and are liable to be registered if they charge fees exceeding RM60,000 per student for each academic year.

18. Q : Are driving schools subject to service tax?

A : Driving schools are existing taxable persons under Item g, Group G, First Schedule, Service Tax Regulations 2018 [P.U.(A)214/2018].

19. Q : Are education services provided on Langkawi Island subject to service tax?

A : For service tax purposes, taxable services provided within or between Special Areas and Designated Areas are subject to service tax treatment as prescribed in Part VIII and Part IX, Service Tax Act 2018.

20. Q : As a registered person, what preparations need to be made?

A : As a registered person, service providers must comply with their responsibilities as a registered person in accordance with the provisions of service tax legislation and must adapt or amend their accounting systems as required.

21. Q : Are deposits paid to education service providers subject to service tax?

A : Deposits are subject to service tax if they are part of the payment for the taxable service.

22. Q : Where can I see a list of education service providers registered under the Education Act 1996, the Universities and University Colleges Act 1971, and the Private Higher Education Institutions Act 1996?

A : (i) The list of private education service providers for primary and secondary schools can be viewed via the following link: https://smips.moe.gov.my/utama.cfm?cari

(ii) The list of private education service providers for IPTS can be viewed via the following link: https://jpt.mohe.gov.my/portal/index.php/ms/ipt/ipt-swasta/25-senarai-daftar-dan-statistik-ipt-swasta

## INQUIRY

For any inquiries for this guide, please contact the following office:

Internal Taxes Division

Service Tax Policy Branch

Royal Malaysian Customs Department

Level 6, Tower A, Suasana PjH,

Jalan Tun Abdul Razak, Presint 2

62100 Putrajaya

## ASSISTANCE AND FURTHER INFORMATION ON SST

Further information on SST can be obtained from:

(i) SST Website: https://mysst.customs.gov.my

(ii) Customs Call Centre

- Hotline : 1-300-888-500
- Telephone : 03-8882 2100/ 2300/ 2500
- Email : ccc@customs.gov.my