



SERVICE TAX POLICY NO. 5/2025

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 –

PRIVATE HEALTHCARE SERVICES

Items 14, 15 dan 16, Group I, First Schedule
Service Tax Regulations 2018

| NO. | EXEMPTION | CONDITIONS |
|-----|--|---|
| 1. | Exemption from being subject to compound, prosecution, and penalty until 31 December 2025 for the following offences: (a) Late registration (b) Late submission of returns (c) Late payment (d) Incorrect declaration (under-declaration & underpayment) (e) Any errors related to invoices, credit notes, or debit notes | (a) The offence involved is detected by the Royal Malaysian Customs Department (RMCD) or the company makes a voluntary confession or declaration regarding the offence. (b) The exemption does not apply to fraud offences or offences committed intentionally. (c) An application for penalty remission must be submitted to the Royal Malaysian Customs Department (RMCD) in accordance with the prescribed procedures. |

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**