



SERVICE TAX POLICY NO. 5/2025 (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 –

PRIVATE HEALTHCARE SERVICES

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

NO.	EXEMPTION	CONDITIONS
1.	<p>Exemption from being subject to compound, prosecution, and penalty until 31 December 2025 for the following offences:</p> <p>(a) Late registration</p> <p>(b) Late submission of returns</p> <p>(c) Late payment</p> <p>(d) Incorrect declaration (under-declaration & underpayment)</p> <p>(e) Any errors related to invoices, credit notes, or debit notes</p>	<p>(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.</p> <p>(b) The exemption does not apply to fraud offences or offences committed intentionally.</p> <p>(c) An application for penalty remission must be submitted to the Royal Malaysian Customs Department (RMCD) in accordance with the prescribed procedures.</p> <p><i>*Please refer to the announcement section displayed on the MySST portal.</i></p>

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