

## 通告

编 号：L-IIE-TRC-N25036

日 期：2025 年 7 月 1 日

致：全体外国留学生

### **重要通告：关于 2025 年销售与服务税（SST）调整及学费缴纳通知**

根据马来西亚财政部 2025 年 6 月 9 日发布的指令，自 2025 年 7 月 1 日起，马来西亚销售与服务税（SST）的征收范围将扩展至教育领域。为确保全体国际学生充分理解政策调整对学费缴纳的影响，并协助各位妥善安排入学及续费事宜，现将实施细则与本校特别支持政策通告如下：

#### **一、政策调整要点**

自 2025 年 7 月 1 日起，所有非马来西亚籍学生的高等教育费用（涵盖本科、硕士及博士课程）均须缴纳 **6% 的服务税**。应税项目包括：学费（Tuition fees）、注册费（Registration fees）、录取手续费（Admission fees）、课外活动费（Co-curricular fees）、教材及学习资料费（Charges for books and learning materials）、教学设施/教具使用费（Charges for facilities/teaching aids），以及本校收取的任何其他教育相关费用。

马来西亚教育全球服务机构（EMGS）的签证处理费亦将同步于 7 月 1 日起上调以适配新税制下的费用结构，此费用调整属 EMGS 独立行为，与本校无关。

特此说明，本校对所有自设收费项目（包括上述所列费用）均未进行价格上调。服务税是马来西亚政府依法征收的税费，本校仅履行代收代缴义务。

#### **二、本校过渡期支持措施**

为最大限度减轻政策调整带来的影响，我校制定以下专项安排：

##### **1. 学费优惠窗口**

- **新生（自 2025 年 7 月至 12 月注册）**：凡 2025 年内产生的 6% 服务税由本校全额承担（不含 EMGS 于 7 月 1 日后的调涨费用）；自 2026 年 1 月 1 日起，所有费用将按税后标准执行。

- 。 **在籍生：**凡于 2025 年 8 月 31 日前完成缴费者，可豁免 2025 年 6% 服务税；此后所有缴费将按税后标准计收。惟续签费将根据 EMGS 于 7 月 1 日调整后的金额，另行征收相应差额。
- 。 本校允许学生提前缴纳 2026 学年学费或一次性缴清所有学费，以享受当前免税政策。但需注意，若马来西亚税务当局未来要求对 2025 年 8 月 31 日后预缴的、属于未来学年的服务周期的费用补征税款，我校将另行通知相关学生办理补缴手续，届时我校将提供全程协助。

## 2. 灵活录取机制

所有暂未提交英语成绩证明的新生申请，可凭我校签发的《有条件录取通知书》（Conditional Offer）提前缴纳 2025 年学费以锁定税前金额。若最终因语言成绩未达标放弃入学，除报名费及 EMGS 申请费外，其余费用将全额退还。

## 3. 材料加速审核通道

针对研究计划书（Research Proposal）尚在修改阶段的申请人，我校可先行出具《预录取通知书》，以便您及时启动 EMGS 签证申请流程。请注意：后续仍需按导师意见完成研究计划书修改并达到学术标准，否则将影响正式注册资格。

请全体申请者及在籍生密切关注个人申请进度与缴费截止时间，充分利用 SST 调整前的优惠政策窗口期。如有疑问或需进一步协助，请电邮至 [iie@newera.edu.my](mailto:iie@newera.edu.my) 询问详情。

谨此通知。谢谢！

新纪元大学学院  
国际教育学院 启



**附件：**马来西亚财政部关于销售税税率调整及服务税征税范围扩大的公告（自 2025 年 7 月 1 日起生效）

## **Notice**

Ref : L-IIE-TRC-N25036

Date : 1 July 2025

To: All International Students

### **IMPORTANT NOTICE: ADJUSTMENT OF SALES AND SERVICE TAX (SST) 2025 AND TUITION FEE PAYMENT PROCEDURES**

Pursuant to the directive issued by the Ministry of Finance Malaysia on 9 June 2025, the scope of the Sales and Service Tax (SST) shall be extended to the education sector effective 1 July 2025. To ensure all international students fully comprehend the implications of this policy adjustment on fee payments and to facilitate your academic arrangements, the implementation details and institutional support measures are hereby notified as follows:

#### **1. Key Policy Adjustments**

Commencing 1 July 2025, a 6% service tax shall be levied on all higher education fees (covering undergraduate, master's and doctoral programmes) for non-Malaysian students. Taxable items include:

- Tuition Fees
- Registration Fees
- Admission Fees
- Co-curricular Fees
- Charges for Books and Learning Materials
- Charges for Facilities/Teaching Aids
- Any other education-related charges or fees imposed by the institution.

Concurrently, the visa processing fee charged by Education Malaysia Global Services (EMGS) shall be adjusted from 1 July 2025 to align with the revised fee structure under the new tax regime. Please note this adjustment is an independent action by EMGS and is unrelated to the institution.

**Clarification: NEUC has not increased any self-administered fees (including those listed above). The service tax is a mandatory levy imposed by the Malaysian government, for which the institution acts solely as a collecting and remitting agent.**

## 2. Transitional Support

To mitigate the impact of this policy change, the following special arrangements have been implemented:

### i. Fee Concession

- **New Students (registering between July-December 2025):** The 6% service tax incurred in 2025 shall be fully borne by the institution (i.e., your payment amount remains at the pre-tax rate, excluding EMGS's adjusted fees). All fees payable from 1 January 2026 onward shall be subject to post-tax rates.
- **Current Students:** Payments settled on or before 31 August 2025 shall be exempt from the 6% service tax for 2025 (paying only the original fees). . Subsequent payments shall incur post-tax rates. However, the visa renewal fee will be subject to additional charges based on the revised rates set by EMGS effective from 1 July 2025.
- **Advance Payment Provision:** Students may prepay tuition fees for the 2026 academic year or settle full programme fees to benefit from current tax exemptions. However, should Malaysian tax authorities retrospectively impose service tax on advance payments made after 31 August 2025 for academic services rendered in future cycles (e.g., 2026 academic year), the institution shall notify affected students to arrange supplementary payments, with full administrative assistance provided.

### ii. Flexible Admission

- Prospective students pending English proficiency results may utilise NEUC's Conditional Offer Letter to prepay 2025 tuition fees at the pre-tax rate. Should enrolment be cancelled due to unmet language requirements, all fees except application and EMGS charges shall be refunded in full.

### iii. Expedited Document Processing

- Applicants with Research Proposals under revision may obtain a Provisional Offer Letter to initiate EMGS visa applications. Note: Final admission remains contingent upon submitting a research proposal meeting academic standards as advised by supervisors.

All applicants and current students are urged to monitor application progress and payment deadlines closely to capitalise on the pre-SST adjustment concession period. Reiterating: This fee adjustment arises solely from governmental tax policy changes; NEUC's underlying fee structure remains unaltered.

Should you have any questions or require further assistance, please do not hesitate to contact us at [iie@newera.edu.my](mailto:iie@newera.edu.my).

Thank you for your attention and cooperation.

Institute of International Education (IIE)  
New Era University College



**Attachment :** *MINISTRY OF FINANCE PRESS RELEASE OF TARGETED REVISION OF SALES TAX RATE AND EXPANSION OF SERVICE TAX SCOPE EFFECTIVE 1 JULY 2025*



**PRESS RELEASE  
MINISTRY OF FINANCE**

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**TARGETED REVISION OF SALES TAX RATE AND EXPANSION OF SERVICE  
TAX SCOPE EFFECTIVE 1 JULY 2025**

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As announced in Budget 2025 on 18 October 2024, the MADANI Government will implement a revision of items subject to Sales Tax and an expansion of the scope of the Service Tax, effective 1 July 2025. This measure aims to strengthen the country's fiscal position by increasing revenue and broadening the tax base without adding undue burden on the majority of Malaysians.

The Sales and Service Tax (SST) revision underwent an engagement process with key stakeholders, particularly industry associations and tax agents. The preparation of legislation also took into account feedback and input from the industry to ensure that the majority of the rakyat would not be affected, and to mitigate the impact on businesses.

"The Government remains committed to advancing reforms under the Ekonomi MADANI framework. To ensure that the majority of Malaysians are not affected by the SST adjustments, the MADANI Government has adopted a targeted approach by exempting essential goods and services from taxation. In addition, various relief measures are in place to minimise the impact on micro, small, and medium enterprises (MSME)," said Finance Minister II YB Senator Datuk Seri Amir Hamzah Azizan.

"In addition to the MADANI Government's broader efforts to stimulate the economy and reinforce the social safety net, the additional revenue generated through the SST enhancements will enable further improvements in public services — particularly through increased direct cash assistance to the rakyat, enhanced infrastructure development, and more efficient public service delivery. These efforts will benefit the nation as a whole without placing undue burden on the majority of Malaysians," he added.

In general, the revision of the Sales Tax and the expansion of the Service Tax scope encompass the following:

- i. The Sales Tax rate remains unchanged for essential goods consumed by the public;
- ii. Sales Tax at rates of 5% or 10% will apply to discretionary and non-essential goods; and
- iii. The scope of the Service Tax will be expanded to include new services such as leasing or rental, construction, financial services, private healthcare, education, and beauty services. This expansion includes targeted exemptions to avoid cascading tax effects and to ensure that certain essential services for Malaysian citizens remain exempt.

The MADANI Government also takes into account the need for regulatory compliance by companies that will be subject to SST. Accordingly, for companies that take steps to comply with the prescribed SST legal requirements, no prosecution or penalties will be imposed until 31 December 2025.

Please refer to the Appendix for detailed information. Public announcements, subsidiary legislation, general rulings, guidelines, and frequently asked questions (FAQs) will also be issued via the official media channels of the Ministry of Finance and the Royal Malaysian Customs Department.

**Ministry of Finance**  
Putrajaya  
9 June 2025

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Malaysian citizens from Service Tax for such services to reduce costs and improve healthcare accessibility;

- c) The Service Tax rate for non-citizens is set at a lower 6%; and
- d) A higher threshold of RM1.5 million is applied to ease compliance costs for small and medium-sized service providers, such as clinics.

v. **Education Services** – Service Tax will be imposed at a rate of 6% on the following:

- a) Private preschools, primary schools, and secondary schools with annual tuition fees exceeding RM60,000 per student;
- b) The MADANI Government views the imposition of Service Tax on high-value private education as a targeted measure affecting only more affluent groups, with a minimal number of schools impacted. Additionally, special consideration will be given to exempt Malaysian citizens with disabilities (OKU); and
- c) Higher education services provided to non-citizens will be subject to Service Tax. However, the MADANI Government remains committed to accessible higher education for Malaysians and will not impose Service Tax on higher education for Malaysian citizens.

vi. **Beauty Services** – Service Tax will be imposed at a rate of 8% on taxable service providers whose revenue reaches RM500,000 within a 12-month period. Examples of such services include facial treatments and hairdressing.

For the expanded scope of Service Tax, the announcement and gazettelement of the relevant legislation will provide time for businesses to assess whether:

- i. their operations fall under taxable services;
- ii. their service value exceeds the prescribed 12-month threshold; and
- iii. they need to seek advice from the Royal Malaysian Customs Department for registration, compliance of business model, training, and documentation preparation.