

**TO : ALL INTERNATIONAL STUDENTS**  
**FROM : STUDENT FINANCIAL SERVICES DEPARTMENT,  
FINANCE DIVISION**  
**SUBJECT : IMPLEMENTATION OF SALES & SERVICE TAX (SST)  
ON FEES FOR INTERNATIONAL STUDENTS**  
**DATE : 25 AUGUST 2025**

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Dear Students,

*Assalamualaikum wbt.*

This is to inform you that, in compliance with the **Sales Tax Act 2018** and the **Service Tax Act 2018** enforced by the Royal Malaysian Customs Department, and as directed by the Ministry of Higher Education (MOHE), the University is required to implement **Sales & Service Tax (SST)** on fees payable by **international students**, wherever it is applicable.

With effect from **1 September 2025**, all invoices issued to international students will include the applicable SST charges on tuition fees and other service-related charges, wherever prescribed under the relevant tax regulations. The applicable tax is determined by the date of invoice issuance, rather than the date of registration.

Please take note of the following:

1. **Effective Date:** 1 September 2025 (all invoices and payments from this date onwards will be subject to SST, wherever applicable).
2. **Scope:** SST will apply to **tuition fees and other student-related services**, wherever it is applicable, as prescribed under the Sales Tax Act 2018 and the Service Tax Act 2018.
3. **Impact:** Fees shall be revised in line with the Government's implementation of the Sales and Service Tax (SST), where applicable. **An additional 6% SST will be applied**, as mandated by the Act.

We sincerely advise all international students to make the necessary financial arrangements to accommodate this change.

For further clarification or assistance, you may contact us at the following:

Email: [finance@iium.edu.my](mailto:finance@iium.edu.my)

Phone: 03-6421 5941/ 5188/ 5184/ 3871

We appreciate your understanding and cooperation in this matter.

Thank you.

<p><b>STUDENT AND FINANCIAL SERVICES DEPARTMENT</b> <b>FINANCE DIVISION LEVEL 1, MUHAMMAD ABDUL-RAUF BUILDING</b> <a href="mailto:finance@iium.edu.my">finance@iium.edu.my</a></p>
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