

**BURSAR MEMO
(03/2025)**

Ref. No. : UNISEL/PB/500/04/2025(03)
Date : 25th June 2025

ALL INTERNATIONAL STUDENTS,
Universiti Selangor

السلام عليكم ورحمة الله وبركاته & Good Day,

Sir/Madam,

IMPLEMENTATION OF SERVICE TAX ON EDUCATION SERVICE FEE FOR INTERNATIONAL STUDENTS

Please refer to the above mentioned matter.

2. Following the official announcement made by the Ministry of Finance Malaysia on 9th Jun 2025, the revision of the Sales and Service Tax (SST) rate and the expansion of its taxable scope will take effect from 1st July 2025. The expanded scope of the service tax includes education service.

3. For education service, the implementation applies to private higher education institutions (IPTS) that are registered under the Private Higher Educational Act 1996. However, the service tax will only be imposed on international students (non-citizen).

4. In line with the tax implementation, Unisel would like to inform that effective 1st July 2025, all education service fee for international students will be subject to 6% service tax, in accordance with the provisions under the Sales and Service Tax Act 2018.

5. For any further enquiries, please contact Student Finance Unit, Bursary at 03-55223555 (Shah Alam Campus)/03-32805043/5044 (Bestari Jaya Campus) or email studentfinance@unisel.edu.my.

Your cooperation is highly appreciated.

Thank you.

Best regards,



SITI AISYAH BINTI OMAR C.A(M)
Bursar

c.c: Senator Prof. Emeritus Dato' Dr. Mohammad Redzuan bin Othman
President & Vice Chancellor