

PEJABAT BENDAHARI

Tel: +606 229 2107 | Faks: +606 229 2407

Rujukan Kami (Our Ref): UTeM.400-4/8/4 Jilid 4(91)
Rujukan Tuan (Your Ref):
Tarikh (Date): 19 Rabiulakhir 1448H / 1 Oktober 2026

All Current and Prospective International Students

Dear students,

IMPLEMENTATION OF 6% SALES AND SERVICE TAX (SST) ON TUITION FEES FOR INTERNATIONAL STUDENTS

The above matter refers,

- In line with the Government of Malaysia's initiative to revise tax rates and expand the scope of the Sales and Service Tax (SST), please be informed that higher education services provided to non-citizens are now taxable.
- As detailed in the Media Release by the Ministry of Finance dated 9 June 2025 (Revision of Sales Tax Rates and Targeted Expansion of Service Tax Scope Effective 1 July 2025), the government has mandated that higher education services, specifically tuition fees for non-citizens, are subject to this 6% tax.
- Accordingly, Universiti Teknikal Malaysia Melaka (UTeM) is required to strictly comply with this statutory directive. The tax implementation will take effect starting from Semester 1, Academic Session 2026/2027.
- This applicable SST amount will be reflected in your tuition fee statement and/or invoice issued by the University. Students are kindly requested to settle the outstanding amount within the stipulated payment period.

6. We highly appreciate your understanding and cooperation regarding this mandatory national tax implementation. Should you have any inquiries or require further clarification regarding your invoice, please do not hesitate to contact your respective Finance Division as below :

- a. Student Finance Unit, Bursar's Office, UTeM
upkp_bendahari@utem.edu.my / 06-229 2370 / 06-229 2304
- b. Centre Of Advanced & Continuing Education Services (UTeM-Access)
ukpl@utem.edu.my / 06-229 2177
- c. School of Postgraduate Studies, UTeM
sps@utem.edu.my / 06-229 2307

Thank you.

"MALAYSIA MADANI"

"BERKHIDMAT UNTUK NEGARA"

"KOMPETENSI TERAS KEGEMILANGAN"

"KEBERSAMAAN MENDEPANI PERUBAHAN"

Yours sincerely,



SABARINA BINTI ABDULLAH

Bursar

Universiti Teknikal Malaysia Melaka

nby/SST 2026

s.k Dean, School of Postgraduate Studies
Director, Centre Of Advanced & Continuing Education Services (UTeM-Access)
Academic Management Division, Registrar's Office, UTeM

SEBUAH UNIVERSITI TEKNIKAL AWAM

