



Reference : UKM.BEN.400-4/9/8

Date : 28 July 2026

All Current and Prospective International Students

Universiti Kebangsaan Malaysia

Dear students,

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

The above matter refers.

2. 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.

3. 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.

4. Accordingly, Universiti Kebangsaan Malaysia (UKM) is required to strictly comply with this statutory directive. The tax implementation will take effect starting from **Semester 1, Academic Session 2026/2027**.

5. The 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.

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 Department,UKM** (For mainstream/general intake students)
ukpbendahari@ukm.edu.my | +603 8911 8178/8184



JABATAN BENDAHARI

Universiti Kebangsaan Malaysia, 43600 UKM Bangi, Selangor Darul Ehsan Malaysia
Tel.: +603-9821 3000 E-mel: bndahari@ukm.edu.my Web: www.ukm.my/bendahari

- b) **Finance Division, UKMShape** (For UKMShape intake students)
ukpshape@ukm.edu.my | +603 8927 2108/2109
- c) **Finance Division, UKM-GSB** (For Graduate School of Business intake students)
gsb.finance@ukm.edu.my | +603 8094 2070

Thank you.

“KEKAL BERINTEGRITI”

Yours sincerely,



NORINI BINTI MOHAMAD

Acting Bursar
National University Malaysia

- c.c. - Director, UKMShape
- Dean, UKM-GSB
- Student Finance Unit, Bursar Department, UKM
- Finance Division, UKMShape
- Finance Division, UKM-GSB



JABATAN BENDAHARI

Universiti Kebangsaan Malaysia, 43600 UKM Bangi, Selangor Darul Ehsan Malaysia
Tel.: +603-9821 3000 E-mel: bndahari@ukm.edu.my Web: www.ukm.my/bendahari