ROYAL MALAYSIAN CUSTOMS DEPARTMENT
4 MAY 2026

SERVICE TAX POLICY NO. 1/2026

SERVICE TAX TREATMENT ON HEALTH EXAMINATION MANAGEMENT SERVICES

1. The Minister of Finance has decided that:

   i. Service providers of health examination management services shall be registered as a service tax registered person under the Management Services category not later than 30 April 2026 and charge service tax on health examination management services starting **1 May 2026**;

   ii. Recipients of health examination management services are granted an exemption from paying service tax on health examination management services for the **period of 1 September 2018 to 30 April 2026** under the provisions of subsection 34(3)(a) of the Service Tax Act 2018; and

   iii. Health examination management service providers are granted an exemption from charging and collecting service tax on health examination management services for the **period of 1 September 2018 to 30 April 2026** under the provisions of subsection 34(4) of the Service Tax Act 2018.

2. Any service tax collected from customers for the period of 1 September 2018 to 30 April 2026 must be remitted to the Royal Malaysian Customs Department (RMCD) in accordance with section 26 of the Service Tax Act 2018.

3. No refund of service tax is allowed to any person who has paid the said service tax.

Disclaimer:
The service tax policy issued herein is subject to amendments should there be any changes to the relevant policy.

INTERNAL TAX DIVISION HEADQUARTERS
ROYAL MALAYSIAN CUSTOMS DEPARTMENT