



# Tax Whiz

Tax highlights from your advisers

Key Highlights on:

- Review of Goods for Sales Tax
- Expansion of Scope for Service Tax

Effective 1 July 2025



KPMG in Malaysia

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10 June 2025

# Review of Goods for Sales Tax and Expansion of Scope for Service Tax Effective 1 July 2025



Further to the 2025 Budget announcement on the proposed review of goods for Sales Tax and expansion of scope for Service Tax, the following have been gazetted and come into operation on 1 July 2025:-

- 1) Sales Tax (Rate of Sales Tax) Order 2025
- 2) Sales Tax (Goods Exempted from Sales Tax) Order 2025
- 3) Service Tax (Amendment) Regulations 2025
- 4) Service Tax (Rate of Tax) (Amendment) Order 2025
- 5) Service Tax (Persons Exempted from Payment of Tax) (Amendment) Order 2025

The Royal Malaysian Customs Department ("RMCD") has since issued the following Guides (only available in Malay language) on the changes in the Sales Tax rate for goods as well as new taxable services:-

- a) Guide on Transitional Rules for Changes in the Sales Tax Rate (as at 9 June 2025)
- b) Guide on Rental or Leasing Services (as at 9 June 2025)
- c) Guide on Construction Works Services (as at 9 June 2025)
- d) Guide on Education Services (as at 9 June 2025)
- e) Guide on Groups C, D and E (as at 9 June 2025)
- f) Guide on Private Healthcare Services, Traditional and Complementary Medicine Services and Allied Health Services (as at 9 June 2025)
- g) Guide on Financial Services version 1.0 (as at 9 June 2025)



The above amendments to both Sales Tax and Service Tax are set to take effect on **1 July 2025**, except for the provision of financial services, which we understand from the Ministry of Finance announcement, that it will be implemented in phases.

Please click [here](#) for a copy of the amendment legislations at the Federal Legislation Portal of Malaysia and [here](#) for the Guides at the MySST portal.

## Sales Tax – Changes in Sales Tax Rate

We set out below some of the goods (in broad category) which are impacted, however please note that the list is not exhaustive:-

Sales Tax Rate		Example of Goods (in broad category)
Old	New	
0%	5%	<ul style="list-style-type: none"> <li>• All live animals, except for live bovine animals, live swine, live sheep and goats, live poultry (excluding fighting cocks)</li> <li>• Fishes (e.g. salmon, tuna), crustaceans (e.g. softshell crabs, tiger prawns)</li> <li>• Dried vegetables (e.g. mushrooms, wood ears, truffles)</li> <li>• Fruits (e.g. bananas, avocados, guavas, mangoes, oranges, grapes, melons, apples, durian)</li> <li>• Cocoa beans, cocoa paste, cocoa powder</li> <li>• Colouring matter, printing ink, writing or drawing ink</li> <li>• Essential oils</li> <li>• Natural rubber, latex, synthetic rubber</li> <li>• Fuel wood, wood charcoal, wood sawn, plywood</li> <li>• Printed books, leaflets (in single sheets), maps</li> <li>• Iron or steel, stainless steel</li> <li>• Ships derricks, cranes, forklift trucks, escalators</li> <li>• Machineries (e.g. for milking, printing, weaving), automatic goods vending machines</li> <li>• Tankers, refrigerated vessels, vessels and other floating structures for breaking up</li> </ul>
0%	10%	<ul style="list-style-type: none"> <li>• Uncoated paper and paperboard used for writing or printing, envelopes</li> <li>• Racing bicycles</li> <li>• Aircrafts (e.g. helicopters, aeroplanes), except for spacecraft</li> <li>• Cruise ships, excursion boats, ferry-boats</li> <li>• Paintings, drawings and pastels</li> </ul>
5%	10%	<ul style="list-style-type: none"> <li>• Laminated safety glass</li> <li>• Flat panel display modules, except for those without drivers or control circuits</li> <li>• Lenses (filters) for cinematographic or photographic cameras and other projectors</li> <li>• Watches and clocks, cases for watch or clock, watch straps, watch bands</li> </ul>

## Sales Tax – Changes in Sales Tax Rate (cont'd)

Please refer to the Sales Tax (Goods Exempted from Sales Tax) Order 2025 and Sales Tax (Rate of Sales Tax) Order 2025 for a complete list of the goods with the changes in Sales Tax rate.

### Transitional Rules – Sales Tax

- The new Sales Tax rate shall be charged and levied on all taxable goods manufactured in Malaysia by a registered manufacturer and sold, used or disposed of by him, or imported into Malaysia by any person **on or after 1 July 2025**. However, if the **invoice for the taxable goods is issued before 1 July 2025**, the old Sales Tax rate is applicable. Where taxable goods are used or disposed on or after 1 July 2025 but recorded before 1 July 2025, the new Sales Tax rate shall apply.



- Where exempted goods become taxable (subject to Sales Tax at 5% or 10%), the Sales Tax previously exempted on materials acquired/ imported (to manufacture the finished goods) under the Sales Tax (Persons Exempted from Payment of Tax) Order 2018, Ministerial exemption or under the Approved Major Exporter Scheme:-
  - does not need to be accounted for, if the manufacturer is registered for Sales Tax by **30 September 2025**.
  - shall be accounted for (on the stock on hand), if the manufacturer is not registered for Sales Tax (e.g. does not meet registration threshold).

## Service Tax

The much-awaited list of the new taxable service has finally been released and cover the following areas:-

- 1) Rental or leasing services
- 2) Construction works services
- 3) Financial services
- 4) Private healthcare services, traditional and complementary medicine services and allied health services
- 5) Education services
- 6) Wellness/ Beauty services

We set out below some of the key highlights, based on the legislation and Guides:-

1. Rental or Leasing Services	
<b>Current scope</b>	Services such as: <ul style="list-style-type: none"> <li>• Under Groups A, B, C, D and E</li> <li>• Under Group I, Item 7 – Hire and drive, hire car, charter bus and excursion bus services</li> </ul>
<b>Service Tax group</b>	New Group K, First Schedule of the Service Tax Regulations 2018 and its Amendments ("SeTR 2018")
<b>Expansion of scope</b>	<ul style="list-style-type: none"> <li>• Provision of all types of rental or leasing of tangible asset services including any other services which form part of the rental or leasing services, <u>except</u> the provision of services:-               <ol style="list-style-type: none"> <li>a) for rental or leasing of housing accommodation (including a small office home office, serviced apartment, serviced condominium, serviced suite or residential suite);</li> <li>b) for rental or leasing of reading materials;</li> <li>c) for rental or leasing of tangible assets located outside Malaysia; or</li> <li>d) for leasing of tangible asset through a financial lease.</li> </ol> </li> <li>• Only operating lease will be a taxable service, whilst finance lease is not as the transfer of ownership of asset occurs at the end of the tenancy or lease period.</li> <li>• Examples of taxable services (<i>not exhaustive</i>):-               <ul style="list-style-type: none"> <li>✓ Rental or leasing services (e.g. commercial building space for office use, printer).</li> <li>✓ Rental or leasing services from service providers outside Malaysia.</li> <li>✓ Rental or leasing services including maintenance or repair and other services.</li> <li>✓ Animal or plant rental services.</li> <li>✓ Rental or leasing services for moveable assets located in Malaysia to customers outside Malaysia.</li> <li>✓ Rental or leasing services for moveable assets located in Malaysia.</li> </ul> </li> </ul>

1. Rental or Leasing Services (cont'd)	
Rate	8%
Effective date	1 July 2025
Registration threshold	RM500,000 in a 12-month period
Exemption	<ul style="list-style-type: none"> <li>• Business-to-business (“B2B”) exemption</li> <li>• Federal Governments, State Governments and Local Authorities are exempted from payment of Service Tax on rental or leasing services*</li> <li>• Tenants / lessee who are Micro and Small Enterprises with annual sales of less than RM500,000 are exempted from payment of Service Tax*</li> <li>• Rental or leasing services under non-reviewable contracts are exempted from payment of Service Tax for a one-year period from 1 July 2025, subject to meeting conditions*</li> </ul> <p><i>*These exemptions are illustrated in the Guide on Rental or Leasing Services (as at 9 June 2025).</i></p>

2. Construction Works Services	
<b>Current scope</b>	<p>Activities relating to construction services which are taxable, such as:-</p> <ul style="list-style-type: none"> <li>• Group G (Professional or Skills)</li> <li>• Group I (Other Service Providers)</li> <li>• Group J (Logistic Services)</li> </ul>
<b>Service Tax group</b>	New Group L, First Schedule of the SeTR 2018
<b>Expansion of scope</b>	<ul style="list-style-type: none"> <li>• Provision of any construction works services <u>excluding</u>:- <ul style="list-style-type: none"> <li>a) construction of a residential building; and</li> <li>b) construction of public facility related to the residential building.</li> </ul> </li> <li>• Residential buildings and public facility related to the residential building shall <u>not</u> include a residential building and public facility related to the residential building approved for the purposes of mixed development by a local authority.</li> <li>• Construction works include construction, extension, installation, repair, renewal, removal, renovation, alteration, dismantling, demolition of as well as facility maintenance in the construction works period on any structures including bridges, roads and highways, tunnel, sewage and others.</li> <li>• For construction of mixed development, Service Tax shall be charged on the entire value of the service contract for the construction of commercial buildings, residential buildings as well as common areas.</li> <li>• For retention sum, Service Tax shall be levied on the retention sum relating to the portion of construction works services provided post 1 July 2025. The Service Tax is then due based on when the retention sum is released to the contractor or the 12 months deemed paid rule, whichever earlier.</li> </ul>
<b>Rate</b>	6%
<b>Effective date</b>	1 July 2025
<b>Registration threshold</b>	RM1,500,000 in a 12-month period



## 2. Construction Works Services (cont'd)

### Exemption

- B2B exemption
- Service Tax exemption on imported taxable service pursuant to Service Tax Policy 2/2020\*
- Federal Government, State Governments and Local Authorities are exempted from payment of Service Tax on construction works services\*
- Construction works under non-reviewable contracts are exempted from payment of Service Tax for a one-year period from 1 July 2025, subject to meeting conditions\*

*\*These exemptions are illustrated in the Guide on Construction Works Services (as at 9 June 2025).*



3. Financial Services	
<b>Current scope</b>	<p>Services such as:</p> <ul style="list-style-type: none"> <li>• Under Group H (Credit and Charge Cards)</li> <li>• Under Group G (Professional or Skills) – management, consultancy, digital</li> <li>• Under Group I (Other Service Providers) – insurance and takaful, brokerage and underwriting</li> </ul>
<b>Service Tax group</b>	<p>Updates to Group H, First Schedule of the SeTR 2018 as follows:-</p> <ul style="list-style-type: none"> <li>• Item 1: Credit or Charge Cards</li> <li>• Item 2: Insurance or Takaful Services</li> <li>• Item 3: Financial Services (by regulated person)</li> <li>• Item 4: Financial Services (by non-regulated person)</li> </ul>
<b>Expansion of scope</b>	<ul style="list-style-type: none"> <li>• The provision of any financial services <ul style="list-style-type: none"> <li>a) that are charged for fees, commissions, or similar payments by any person regulated by:- <ul style="list-style-type: none"> <li>i. the Central Bank of Malaysia;</li> <li>ii. the Securities Commission Malaysia; or</li> <li>iii. the Labuan Financial Services Authority</li> </ul> </li> <li>b) by non-financial service providers who are not regulated by the authorities listed in (a) above where fees, commissions or similar payments are applicable such as:- <ul style="list-style-type: none"> <li>i. financial leasing</li> <li>ii. factoring;</li> <li>iii. trade financing;</li> <li>iv. credit facilities; or</li> <li>v. syariah compliant financing</li> </ul> </li> </ul> </li> <li>• Financial services which are <u>not</u> subject to Service Tax include:- <ul style="list-style-type: none"> <li>a) Interest based payment for credit facilities.</li> <li>b) Profit based payment for syariah compliant financing.</li> <li>c) Payment which is punitive in nature.</li> <li>d) Returns through the difference between the selling price and the purchase price.</li> <li>e) Basic banking services relating to the operation of savings account, current account or similar to it as follows: <ul style="list-style-type: none"> <li>i. savings, withdrawal, withdrawal, payment or transfer of money;</li> <li>ii. issuance of debit card</li> <li>iii. basic transaction at the counter;</li> <li>iv. basic transaction at the automatic teller machine (ATM); or</li> <li>v. printing of account statement.</li> </ul> </li> <li>f) Provision of financial services relating to goods, land or matters situated outside Malaysia <u>excluding</u> outward remittance transactions, which charges are imposed on customers located in Malaysia.</li> </ul> </li> </ul>

3. Financial Services (cont'd)	
<b>Expansion of scope – cont'd</b>	<ul style="list-style-type: none"> <li>g) Financial services directly related to goods delivered from last exit point within Malaysia to other place outside Malaysia.</li> <li>h) Inward remittance transaction services received into Malaysia, which charges are imposed on the remittance agent located outside Malaysia.</li> <li>i) Brokerage or underwriting services relating to medical insurance or medical takaful borne by an individual.</li> <li>j) Brokerage or underwriting services relating to life insurance or family takaful borne by an individual.</li> <li>k) Line of credit or syariah compliant financing services through the activation of a primary credit card, primary charge card, supplementary credit card or supplementary charge card.</li> </ul> <ul style="list-style-type: none"> <li>Note that the earlier exclusions on the provision of reinsurance or retakaful contract, as well as management services for carrying out regulated activity of fund management under the Capital Markets and Services Act 2007, as provided in the SeTR 2018, have been removed.</li> </ul>
<b>Rate</b>	8%
<b>Effective date</b>	In phases effective 1 July 2025
<b>Registration threshold</b>	<ul style="list-style-type: none"> <li>Item 1: Credit or charge cards – No threshold</li> <li>Item 2: Insurance or takaful services – RM500,000 in a 12-month period</li> <li>Item 3: Financial services (by regulated person) – RM500,000 in a 12-month period</li> <li>Item 4: Financial services (by non-regulated person) – RM500,000 in a 12-month period</li> </ul>
<b>Exemption</b>	<ul style="list-style-type: none"> <li>B2B exemption by any person regulated by the Labuan Financial Services Authority</li> <li>Federal Government and State Government are exempted from payment of Service Tax on financial services*</li> <li>Ministerial exemptions on:- <ul style="list-style-type: none"> <li>a) financial services that have been exempted from Service Tax currently, including brokerage services related to the trading of stocks listed on Bursa Malaysia*;</li> <li>b) certain services provided by Bursa Malaysia (i.e. clearance fee and trading fee*;</li> <li>c) services of local commodity trading platforms for conducting Islamic financial transactions*;</li> <li>d) certain Islamic transaction such as wakalah fees*.</li> </ul> </li> </ul> <p><i>*These exemptions are illustrated in the Guide on Financial Services version 1.0 (as at 9 June 2025).</i></p>

#### 4. Private Healthcare Services, Traditional and Complementary Medicine Services and Allied Health Services

<b>Current scope</b>	Not taxable
<b>Service Tax group</b>	<p>Updates to Group I, First Schedule of the SeTR 2018 as follows:</p> <ul style="list-style-type: none"> <li>• Item 14: Private healthcare services</li> <li>• Item 15: Private traditional and complementary medicine services</li> <li>• Item 16: Private allied health services</li> </ul>
<b>Expansion of scope</b>	<ul style="list-style-type: none"> <li>• Provision of healthcare services including:- <ul style="list-style-type: none"> <li>a) Private healthcare services by any person who operates or provides a private healthcare facility registered or licensed under the Private Healthcare Facilities and Services Act 1998 <u>excluding</u>: <ul style="list-style-type: none"> <li>i. any university or university colleges registered the University and University Colleges Act 1971 or the University Teknologi MARA Act 1976 which operates or provides a private healthcare facility;</li> <li>ii. University Malaya Specialist Centre;</li> <li>iii. Universiti Kebangsaan Malaysia Specialist Centre;</li> <li>iv. University Teknologi MARA Medical Specialist Centre; and</li> <li>v. International Islamic University Malaysia Medical Specialist Centre.</li> </ul> </li> <li>b) Private traditional and complementary medicine services by any person who operates or provides a place for the practice of private traditional and complementary medicine services excluding private healthcare facility under the Private Healthcare Facilities and Services Act 1998.</li> <li>c) Private allied health services provided by any person who operates or provides a place for the activity relating to private allied health services excluding private healthcare facilities under the Private Healthcare Facilities and Services Act 1998.</li> </ul> </li> <li>• Healthcare services is defined in the Private Healthcare Facilities and Services Act 1998 to include: <ul style="list-style-type: none"> <li>(a) Medical, dental, nursing, midwifery, allied health, pharmacy and ambulance services and any other service provided by a healthcare professional;</li> <li>(b) Accommodation for the purpose of any service provided under this Act;</li> <li>(c) Any service for preventive or promotive health purposes;</li> <li>(d) Any service provided by any healthcare para-professional</li> <li>(e) Any service for curing or alleviating any abnormal condition of the human body by the application of any apparatus, equipment, instrument or device or any other medical technology; or</li> <li>(f) Any health-related services.</li> </ul> </li> </ul>



#### 4. Private Healthcare Services , Traditional and Complementary Medicine Services and Allied Health Services (cont'd)

<b>Expansion of scope – cont'd</b>	<ul style="list-style-type: none"> <li>Practice of traditional and complementary medicine is defined in the Traditional and Complementary Medicine Act 2016 as a form of health-related practice designed to prevent, treat or manage ailment or illness or preserve the mental and physical well-being of an individual and includes such practices as traditional Malay medicine, traditional Chinese medicine, traditional Indian medicine, Islamic medical practice, homeopathy, and complementary therapies, but excludes medical and dental practices used by a medical and dental practitioner respectively.</li> <li>Allied health services include activity relating to allied health such as audiology, dietetic, entomology (public health) and physiotherapy <i>[not exhaustive]</i>.</li> <li>Examples of taxable services:- <ul style="list-style-type: none"> <li>✓ Any medical, dental, nursing, midwifery services, health-related, pharmacy and ambulance provided by healthcare professionals.</li> <li>✓ Residence for the purpose of providing healthcare services.</li> <li>✓ Any services to examine, diagnose, or treat a person who is having or is believed to have any disease, injury or disability of mind or body.</li> <li>✓ Any services for preventive or promotion for health purposes.</li> <li>✓ Any services provided by any semi-healthcare professional.</li> <li>✓ Any consultation fee provided by any healthcare professional and registered medical practitioners.</li> <li>✓ Any services to cure or alleviate any the extraordinary state of the human body by using any appliances, fittings, tools, or devices or any other medical technology.</li> <li>✓ Any food service provided to patients by registered or licensed healthcare facilities.</li> <li>✓ Any mortuary services provided by registered or licensed healthcare facilities.</li> </ul> </li> </ul>
<b>Rate</b>	6%
<b>Effective date</b>	1 July 2025
<b>Registration threshold</b>	RM1,500,000 in a 12-month period for <u>each</u> Item 14, 15 and 16 respectively
<b>Exemption</b>	Malaysian citizens are exempted from payment of Service Tax on the taxable services under Items 14, 15 and 16.

5. Education Services	
<b>Current scope</b>	Services such as under Group G (Professional or Skills) - Training or coaching services provided and delivered through digital platforms
<b>Service Tax group</b>	New Group M, First Schedule of the SeTR 2018
<b>Expansion of scope</b>	<ul style="list-style-type: none"> <li>• Provision of education services by private educational institutions registered under the Education Act 1996, <u>excluding</u> a special school and a language centre, that impose fees exceeding RM60,000 per student for each academic year:-             <ol style="list-style-type: none"> <li>private preschools that offer early childhood education;</li> <li>private academic primary/ secondary schools that offer compulsory primary/ secondary education;</li> <li>private religious primary/ secondary schools that offer compulsory primary/ secondary education;</li> <li>international schools that offer a foreign curriculum;</li> <li>expatriate schools that offer special education to the community of that country with the permission of the embassy; and</li> <li>Chinese private high schools regulated by the Malaysian Independent Chinese Secondary School ("MICSS") Examination Board.</li> </ol> </li> <li>• Provision of education services to a non-Malaysian citizen by:-             <ol style="list-style-type: none"> <li>higher education institutions registered under the Universities and University Colleges Act 1971.</li> <li>private higher education institutions registered under the Private Higher Education Institutions Act 1996.</li> <li>higher education institution registered under the Education Act 1996 (i.e. teacher education institutions).</li> <li>language centre registered under the Education Act 1996 [offering language courses not exceeding 3 months or 20 credit hours (for one level)].</li> </ol> </li> <li>• Examples of taxable services:-             <ul style="list-style-type: none"> <li>✓ Tuition fees</li> <li>✓ Registration fee</li> <li>✓ Admission charge</li> <li>✓ Co-curricular charges</li> <li>✓ Facility/ teaching aid charges</li> <li>✓ Book and study equipment charges</li> <li>✓ Other charges or fees relating to education imposed by the institutions</li> </ul> </li> </ul>
<b>Rate</b>	6%

**5. Education Services (cont'd)**

<b>Effective date</b>	1 July 2025
<b>Registration threshold</b>	Nil
<b>Exemption</b>	Malaysian citizen holder of a valid Kad OKU issued under the Persons with Disabilities Act 2008 [Act 685] are exempted from payment of Service Tax on education services provided by private educational institutions registered under the Education Act 1996.

**6. Wellness/ Beauty Services**

<b>Current scope</b>	Not taxable
<b>Service Tax group</b>	Updates to Group C, First Schedule of the SeTR 2018 under "Wellness Centre"
<b>Expansion of scope</b>	<ul style="list-style-type: none"> <li>Provision of treatment on any part of the body, face or hair to treat or restore body or facial skin by using any substance or equipment such as: <ul style="list-style-type: none"> <li>a) Hydrotherapy;</li> <li>b) Slimming services;</li> <li>c) Massage services;</li> <li>d) Hairdressing;</li> <li>e) Manicure and pedicure and treatment;</li> <li>f) Sauna;</li> <li>g) Herbal, milk or flower bath;</li> <li>h) Tattooing services;</li> <li>i) Spa; or</li> <li>j) Other beauty services.</li> </ul> </li> <li>Wellness centre is defined as any premises which provides the following services: <ul style="list-style-type: none"> <li>(a) Any treatment on any part of the body using any substance or equipment including aromatherapy, acupuncture, reflexology or cupping;</li> <li>(b) Any care or treatment for postnatal mother and infant; or</li> <li>(c) Wellness care for the elderly.</li> </ul> </li> </ul>
<b>Rate</b>	8%
<b>Effective date</b>	1 July 2025
<b>Registration threshold</b>	RM500,000 in a 12-month period
<b>Exemption</b>	Not applicable



## Transitional Rules – Service Tax

On the basis that the services are prescribed to be taxable effective 1 July 2015 and in line with Regulation 3A of the SeTR 2018:-

- Where the provision of the new taxable services is **spanning after 1 July 2025**, Service Tax shall be charged on the proportion of service which is attributed to the part of the period **on/ after 1 July 2025**.
- However, if **before 1 July 2025** any payment is received for such service that will be provided **on/ after 1 July 2025** then no Service Tax shall be charged on the payment received.

For imported services that become taxable effective 1 July 2025, similarly: -

- New imported taxable services acquired **on or after 1 July 2025** shall be subject to Service Tax.
- However, any new imported taxable services due (earlier of invoice received / payment made) **before 1 July 2025** in relation to such services acquired **on or after 1 July 2025** shall not be subject to Service Tax.

## Our observation

The review of goods for Sales Tax and expansion of scope for Service Tax could bring about significant impact across various industries that require careful planning and considerations, particularly for businesses which previously were outside the tax net. Some may soon find themselves to be obligated to be registered and to comply with the regulations. For others, it may translate into higher cost of doing business.

Therefore, businesses should be vigilant on the proposed changes and closely monitor related developments, including legislative updates. It is important for businesses impacted by the proposed changes to proactively understand and assess the impact in navigating the potential complexities arising from the widen tax base.

Amongst others, the key areas of consideration include:-

- a) Regulatory compliance – liability for registration and payment of taxes, update on the type of taxable services or taxable goods;
- b) Financial impact assessment – increased tax liability, increased cost, availability of exemptions, cash flow planning;
- c) Operational and system readiness – invoicing system to capture the change in tax rate or new taxable services (with different tax rates); and
- d) Customer and vendor communication – potential price adjustments and contract negotiations.

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