

GUIDANCE NOTES ON SST FOR THE MALAYSIAN BUSINESS EVENTS INDUSTRY *(Updated 30 July 2025)*

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A. INTRODUCTION

The Malaysian Association of Convention and Exhibition Organisers and Suppliers (MACEOS) has prepared this comprehensive Sales and Service Tax (SST) guidance document to **guide members** – including event organisers, venue operators, booth contractors, event service providers and freight/logistics providers – on the requirements and compliance with SST regulations. This document reflects the latest SST updates effective 1 July 2025, as introduced under the Expanded SST Scope. **Key changes – such as a higher registration threshold, SME exemption, and business-to-business (B2B) tax exemption measures are set out in the relevant sections below.**

All information is presented in clear, practical terms with summary tables, real-world examples (including sample invoice scenarios), and references to relevant Malaysian SST legislation and Royal Malaysian Customs Department (RMCD) guidance as of 30 July 2025.

This guidance is **intended for internal circulation among MACEOS members to ensure a consistent understanding of the SST obligations relevant to the business events industry.**

B. SST REGISTRATION THRESHOLDS FOR EVENT SERVICES

1. Who Needs to Register:

Under the Service Tax Act 2018, businesses providing taxable services must register for SST once their annual taxable turnover exceeds the prescribed threshold (calculated on a rolling 12-month basis). As of 1 July 2025, the SST registration threshold for event-related services has been standardised at RM1,000,000 in annual sales.

This is a significant change from the previous RM500,000 threshold, following a late-June 2025 revision by the Ministry of Finance (MOF) to ease compliance for small businesses. In practical terms, only businesses with taxable service revenue above RM1 million in a 12-month period are required to register and charge service tax on event-related services.

SST registration timeline – Companies that are not registered for Service Tax prior to 1 July 2025 and meet the annual sales threshold of RM1,000,000, as mentioned above, are required to register for Service Tax through the MySST portal **from 1 August 2025 and start charging Service Tax from 1 September 2025.**

As for Companies which are registered for Service Tax for other taxable services prior to 1 July 2025, these Companies are required to charge Service Tax if they meet the requirements under the Expanded SST Scope starting from 1 July 2025. In this regard, these Companies are required **to add the additional taxable services for Rental or Leasing Services (Group K) through the MySST portal.**

2. Thresholds by Service Category:

The RM1,000,000 threshold specifically applies to the newly expanded “**Rental or Leasing Services**” category (**Group K**) and certain financial services. Many core event-industry activities fall under this rental/leasing category (e.g. rental of event halls, equipment).

Other service categories relevant to events retain their original thresholds under SST law: for instance, **professional services (Group G)** such as management or advertising services generally carry a RM500,000 threshold (unless otherwise exempted), and **logistics or delivery services (Group J, newly introduced for transport/freight)** typically use the default RM500,000 threshold at a 6% tax rate (logistics is considered an essential service which is taxed at 6%).

Table#1 below summarises the SST thresholds and rates for **key event-industry services** by Companies which may be SST registered prior to 1 July 2025 other than those additional taxable services provided under the Expanded SST Scope. This table provides general information as a guide and is not meant to address specific scenarios which may require further consultation with tax authorities and/or consultants.

Table#1

Service Category	Examples in Events	SST Rate	Registration Threshold
Food & Beverage (Group B)	<ul style="list-style-type: none"> Banquet operations Catering services at events 	6%	RM1,500,000 annual taxable turnover (higher threshold for F&B)
Professional or Skills (Group G)	<ul style="list-style-type: none"> Event management fees Event planning/consultancy Advertising and sponsorship services Marketing and promotion Agency commissions (domestic) Digital services Employment services (manpower/staffing) 	8%	RM500,000 annual taxable turnover (general SST threshold)
Others (Cleaning, Security, etc.) (Group I)	<ul style="list-style-type: none"> Cleaning services for venues Security services, etc. 	8%	RM500,000

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Service Category	Examples in Events	SST Rate	Registration Threshold
Logistics/ Delivery Services (Group J)	<ul style="list-style-type: none"> Freight forwarding for exhibitions Local transport of exhibition goods Warehousing Customs clearance services 	6%	RM500,000 annual taxable turnover
Rental or Leasing Services (Group K)	<ul style="list-style-type: none"> Venue hall rental Booth/stand rental Equipment or furniture leasing for events AV equipment hire Venue facilities, services, etc. 	8%	RM1,000,000 annual taxable turnover
Construction Work (Group L)	<ul style="list-style-type: none"> Not applicable to contractors for the installation of modular booths, building of custom booths and structures, including dismantling of the same for temporary and short-term use during an exhibition and event. The exclusion is on the basis that the construction / installation are not related to infrastructure which are permanently constructed or installed at the building site or construction project. 	6% (n.a.)	RM1,500,000 (n.a.)

Note: The general service tax rate was increased from 6% to 8% for most taxable services effective 1 March 2024. However, essential services such as logistics/transportation, construction, healthcare, and education remain taxed at 6%. Event industry players should apply the correct rate based on the service type as shown above. For example, renting exhibition space or equipment is 8% (as a leasing service), whereas freight or cargo handling is 6% (logistics service).

3. Combined Services and Registration:

If your business provides **multiple types of taxable services**, the registration obligation should be evaluated for each category **based on the respective annual sales/revenue threshold**. Upon the threshold being exceeded, **SST is to be charged**.

For instance, a company that rents audio-visual equipment (Group K) and also offers event management services (Group G) must register and charge SST when the sales/revenue threshold for the audio-visual equipment rental income exceeds RM1,000,000 and the event management service fee exceeds RM500,000, respectively. Upon registration, SST will apply to both services going forward. Constantly monitor your taxable turnover by category every month to anticipate when you might reach the threshold.

The above is consistent with the requirements under the Service Tax (Amendment) Regulations 2025 which provides that Service Tax (Group K: Rental or Leasing) is applicable to the provision of all types

of rentals or leasing of tangible asset services including any other services which form part of the rental or leasing services.

C. SST EXEMPTION FOR SME (BUSINESS BELOW THRESHOLD)

1. SME Definition for SST:

The higher threshold is intended to gradually ease smaller businesses into the tax net. In the context of SST, “SME” refers to any service provider with an annual taxable turnover at or below RM1,000,000 (for rental/leasing and other standard services at RM500,000 threshold, the concept is similar). These small and medium enterprises are exempt from SST registration and collection requirements. In practical terms, if your event business does not exceed the RM1 million threshold (or the applicable threshold for your service category), you are not required to register for service tax. Therefore, you should not charge SST on your invoices. This regulatory exemption effectively shields micro and small event companies from the administrative burden and pricing impact of SST.

The RMCD had announced via Service Tax Policy No. 2.2025 that it would exempt the payment of service tax with effect from 1 July 2025 for rental or leasing services provided to tenants with SME status, with the conditions that the tenant must make a declaration and register the SME through the **Perusahaan Mikro Dan Kecil (MyPMK)** system (<https://mypmk.customs.gov.my>) developed by the RMCD, and the annual sales of the PMK must not exceed RM1,000,000 based on the latest assessed annual income declared to the Inland Revenue Board of Malaysia.

2. Application to Event Rentals:

For example, a small event venue operator or a freelance event contractor with taxable services revenue of, say, RM800,000 per year can be considered an SME for SST purposes and need not charge the 8% service tax on hall or equipment rentals. Similarly, an event organiser who only occasionally runs events and keeps their taxable service billings under RM1 million annually would not charge SST on sponsorship fees, exhibition space rentals, etc. The MOF explicitly acknowledged that this measure is intended to provide relief to more micro and small enterprises, enabling them to remain competitive.

3. Compliance for SME:

If you qualify as an SME under the threshold, no formal action is needed for SST registration purposes. However, you should continuously track your revenues; once you expect to exceed the RM1,000,000 threshold within 12 months, you must apply for SST registration within 30 days of that time. Note that voluntary registration is available – if an SME wishes to register for SST even before reaching the threshold, it can do so (for example, to issue tax invoices or to avail of certain B2B exemptions). But voluntary registrants must then comply fully with SST rules (charging tax, filing returns, etc.). Small firms are advised to weigh the benefits (e.g. participating in B2B tax-exempt chains) against the compliance costs before opting to register early. In general, remaining unregistered while below the threshold is recommended to keep prices lower for clients (since no 6%/8% tax needs to be added).

4. Impact on B2B Transactions:

One consequence of remaining unregistered is that you cannot utilise the B2B service tax exemption mechanism (explained in the next section) because one of the conditions is that both parties must be SST-registered. For instance, if a small (unregistered) event organiser rents a venue from a large convention centre (registered), the venue must charge SST on the rental since the organiser cannot claim the B2B exemption. The organiser, being unregistered, will not charge SST to its exhibitors; however, it will have to absorb the venue's tax costs. SMEs should account for such costs when pricing their services. If your business model involves significant taxable inputs from SST-registered suppliers, consider whether voluntary SST registration may benefit you in avoiding hidden tax costs (through B2B exemptions). This is a strategic decision that varies on a case-by-case basis.

D. TAXABLE VS. NON-TAXABLE SERVICES IN THE EVENTS INDUSTRY

Not all revenues in the events industry are subject to SST. It is crucial to distinguish between taxable services (which require SST to be charged if you're registered) and exempt or out-of-scope charges (which remain free of SST). The table below provides a detailed breakdown of common charges in the events industry, indicating whether SST applies:

Service / Charge	Tax Status	Details and Notes
Exhibition Space Rental (Booths/Stands)	Taxable (8% SST)	Renting exhibition space (booth or raw stand area) is a taxable rental service. If the organiser is SST-registered (Group K), charge 8% service tax on booth fees to the end customers. (Threshold: RM1,000,000/year for the organiser's booth rental income.)
Venue Hall Rental	Taxable (8% SST)	Venue or convention centre charges to event organisers for hall or room rental are taxable at 8% if the venue is SST-registered (Group K). (Threshold: RM1,000,000/year for the venue's rental income.) Note: The B2B exemption may apply if the organiser sub-rents the space (see the next section).
Equipment & Furniture Hire (AV equipment, furniture etc.)	Taxable (8% SST)	Rental of tangible goods for use at events (e.g. audio-visual equipment and furniture) is taxable under rental services at 8%, provided the supplier is SST-registered (Group K). This includes short-term event service rentals, such as lighting rigs and sound systems.
Freight & Logistics Services	Taxable (6% SST)	Domestic logistics services for events (e.g. local transport of exhibition materials, on-site handling, warehousing) are taxable at 6% (logistics services) if the provider is registered. (Threshold: RM500,000/year for logistics providers.) International freight or cross-border transportation may fall outside Malaysian SST scope or be zero-rated, e.g. international shipping fees are generally not subject to local service tax (they may fall under import/export

		rules). Always check if the logistics service is entirely within Malaysia (taxable) or an international service (which is usually not taxed by SST).
Event Management Services (event planning, management fees)	Taxable (8% SST)	Fees charged by event organisers or agencies for managing or organising an event (including project management, coordination, design and setup fees, etc.) are considered management services, taxable at 8% (professional services, Group G) if SST-registered. (Threshold: RM500,000/year for management service fees). If such services are provided in connection with an event outside Malaysia (e.g. services supplied in connection with goods or land situated outside Malaysia or where the subject matter relates to a country outside Malaysia), they should be treated as export of services and not subject to SST.
Advertising & Sponsorship fees	Taxable (8% SST)	The sale of advertising opportunities (e.g., ads in event directories, signage) or sponsorship packages (with marketing benefits) for an event in Malaysia is taxable at 8% (Group G - advertising services). The customer's origin (local vs overseas sponsor) does not exempt the fee if the advertisement is placed or the event is in Malaysia (the service is consumed in Malaysia). (Threshold: RM500,000/year for advertising services.)
Agency Commissions	Partially Taxable	Commissions earned by agents or intermediaries can be taxable if related to a taxable service in Malaysia. For example, a sales agent's commission for bringing exhibitors to a Malaysian trade show is likely taxable (8%). However, if the commission is for facilitating participation in an overseas event, it might be treated as an export of services and not subject to SST. Always consider where the underlying service is performed.
Venue Support Services (cleaning, security, utilities)	Taxable (8% SST)	Ancillary services often provided at venues, such as cleaning services and security services, are taxable (these fall under prescribed taxable services in Group I, taxed at 8%). Electricity/water charges passed on to organisers are typically not subject to SST if billed as disbursements of utilities (since utilities themselves have specific SST treatment).
Participant Fees (Conference tickets, seminar fees)	Taxable (8% SST)	If an organiser charges attendees a fee to attend a conference or seminar, this fee is likely taxable at 8% as it constitutes a service (the organiser is providing a conference service). Always issue an SST invoice for delegate fees if your annual fees exceed the threshold.
Penalties, Cancellation Fees	Non-Taxable (0%)	Actual penalty charges (e.g., cancellation fees, late payment penalties, or forfeited deposits) are not payments for a service and are therefore not subject to SST. For example, if an exhibitor

		cancels and forfeits a fee deemed as liquidated damages, no SST is charged on that forfeiture.
Refundable Deposits	Non-Taxable (0%)	Security deposits or performance bonds collected and later refunded (or applied against damage costs) are not payment for a service and therefore not taxable. If a deposit is later drawn down as payment for a service (e.g. cleaning fee deduction), that portion would become taxable at that time. But holding deposits, in themselves, are not subject to SST.
Modular and custom booths and structures for exhibition and event <i>(from the construction perspective)</i>	Not Applicable under Group L (Construction Work)	In an exhibition and event, modular booths are installed, custom booths and structures are fabricated and built at the venue where the exhibition and/or event is held. These booths and structures are set up temporarily and for the short term by the organiser throughout the exhibition and event, and they will be dismantled after the exhibition and event. The installation, fabrication, and building of modular, custom booths and structures involve the delivery of physical structures; thus, they are not services subject to SST. This exclusion is on the basis that the construction / installation are not related to infrastructure which are permanently constructed or installed at the building site or construction project.
Services Outside Malaysia	Out of Scope	Any services performed entirely outside Malaysia or directly related to goods or land outside Malaysia are outside the scope of SST. For instance, if a Malaysian event company organises a trade show in Singapore, the services provided for that overseas event are not subject to Malaysian service tax (they may be subject to tax in the host country, but not under SST). Similarly, if a service relates to goods outside Malaysia (e.g. commission for the sale of overseas booth space), it may be non-taxable in Malaysia. Always confirm cross-border scenarios with the SST guidelines or RMCD to determine taxability.

Rule of Thumb: If a service is performed or used in Malaysia for business purposes, and it falls under a taxable category, SST likely applies. The nationality of the customer (local vs. foreign) generally does not exempt them from tax – what matters is where the service is provided or consumed. Conversely, services truly exported for foreign consumption are not subject to tax. When in doubt, consult the Customs SST Industry Guides or seek a ruling for specific cases.

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E. B2B SUB-LEASING SCENARIO: PREVENTING DOUBLE TAXATION

One important special provision in SST law is the Business-to-Business (B2B) exemption for certain transactions. The events industry often involves a sub-lease chain for venue space: a venue rents space to an organiser, who then rents portions of that space to exhibitors. Many event industry players obtain various services from suppliers to provide integrated event services to organisers. Without intervention, these transactions would incur SST – the venue charging the organiser, and the organiser charging the exhibitors; supporting service provider charging the main service provider, the main service provider charging the organiser, and the organiser charging the exhibitor and event participant – leading to a cascading “tax on tax” effect. To prevent such a cascading effect of SST on the same underlying services, Malaysia introduced a B2B exemption for taxable services acquired for resale.

1. How B2B Exemption Works:

The B2B service tax exemption is specific to **Group K: Rental or Leasing** under the First Schedule to the Service Tax Regulations 2018 is applicable if the conditions specified under the Service Tax (Persons Exempted From Payment Of Tax) Order 2018 are as follows:

- The services are exempted under Group K;
- The service recipient is a registered person under Group K;
- The service provider is a registered person under Group K;
- The exempted taxable service is the **same taxable service** provided by a registered person under Group K;
- The exempted taxable service must be used for the **purpose of sublet or sublease** and not for personal consumption.

Where a person is exempted from the payment of service tax, sublet or sublease only part of the taxable service, **the exemption shall apply**.

Based on the above conditions, a taxable person (Company) can be exempted from paying service tax on a service provided by another taxable person as follows:

- (i) Both parties are SST-registered: The service recipient (e.g., the event organiser) must be registered for service tax, and the service provider (e.g., the venue) must also be a registered taxable person in the same service category.
- (ii) Same Taxable Service Category: The service being provided and acquired is of the same category that the recipient itself provides onward. In this case, the organiser is renting space from the venue (rental service) and then providing that same rental service (exhibition space rental) to exhibitors. Both are “rental of premises” services (Group K).
- (iii) For Furtherance of Business (Resale): The service acquired is not for the recipient’s own consumption, but for resupply as part of its business. Here, the organiser is not renting the hall for its own use alone; it is doing so to sub-lease space to exhibitors as part of the exhibition business.

- (iv) Proper Documentation: The recipient claiming the exemption should inform the provider and ensure invoicing and reporting requirements for B2B exemption are met (see compliance notes below).

When these conditions are met, the B2B exemption allows the first supplier to exempt the intermediate buyer from paying service tax. The intermediate buyer then charges service tax only on the final supply to the end-customer, thus **SST is applied only once** in the supply chain.

Example – Venue to Organiser to Exhibitor:

- a. Convention Centre (Venue A) leases an exhibition hall to EventCo (Organiser B) for RM100,000. Venue A is SST-registered for rental services, and Organiser B is also SST-registered (exceeding RM1m in booth space rental turnover). Organiser B intends to sub-rent booth space to exhibitors; therefore, this transaction between Venue A and Organiser B qualifies for the B2B exemption. Venue A will not charge 8% SST on the RM100,000 rent. The invoice from Venue A to Organiser B will note that SST is exempted under the B2B exemption (essentially, RM8,000 that would have been charged is not billed).
- b. EventCo (Organiser B) then sells 10 booth spaces to various exhibitors, charging, say, RM10,000 per booth. Because Organiser B is SST-registered and the rental services to the exhibitors, who are end-users, are taxable, EventCo must charge 8% SST on each booth rental to the exhibitors. For example, an exhibitor renting a booth for RM10,000 will receive an invoice from EventCo with 8% SST (RM800) added, for a total of RM10,800. EventCo accounts for this RM800 tax in its SST return.

In the above scenario, SST was only paid on the final stage (exhibitor level), and the intermediate rental was tax-exempt, avoiding cascading taxation on the same space. Had the B2B exemption not been applied, Venue A would have charged EventCo RM8,000 (which EventCo could not recover), and EventCo would still have charged RM800 per booth to exhibitors – effectively, RM8,000 in extra tax cascading into the cost structure.

2. Compliance Requirements:

To utilise the B2B exemption, certain compliance steps are important for both parties :

- (i) The service recipient (Organiser) should formally notify the provider (Venue) that it is SST-registered and intends to use the service for onward provision of the same service. Often, this is done via a simple letter or by including the organiser's SST registration number on the purchase order or contract.
- (ii) The service provider (Venue) must issue a proper tax invoice to the organiser reflecting the B2B exemption. According to RMCD guidelines, the invoice should include the provider's and recipient's SST registration numbers and state the amount of service tax exempted due to B2B relief. For instance, Venue A's invoice might read: "Rental of Hall: RM100,000; SST @8%: RM0 (exempted under SST B2B exemption); Total: RM100,000." The exempted tax (RM8,000) should be clearly indicated.

- (iii) The service provider (Venue) must report the exempted tax amount in its SST-02 return (there is a specific column for B2B exempted amounts). This reporting notifies Customs of the amount of tax that was foregone under the exemption. The recipient then charges and reports SST on the onward supply as usual.
- (iv) The service recipient (Organiser) to submit its **SST-02 return** to reflect the service tax collected from the exhibitors.

3. Other B2B Scenarios:

While venue subleases are the most pertinent example for MACEOS members, the B2B exemption can also apply to other event services, provided the conditions are met. For example, if an event contractor rents equipment from an AV company (both registered) and then re-rents the equipment to exhibitors or organisers as part of its service package, that equipment rental could be exempted at the first stage (AV co. to contractor) under B2B rules (both are supplying rental of equipment). Always confirm that the service category matches exactly and maintain documentation. This exemption is a valuable tool for cost control, ensuring SST is only charged at one stage in B2B supply chains.

Members are encouraged to structure their contracts to take advantage of B2B relief where applicable and to educate their accounting teams on handling such invoices.

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F. INVOICING AND REPORTING GUIDELINES

All SST-registered suppliers in the events industry must adhere to proper invoicing and record-keeping practices:

1. **Tax Invoices:** Whenever you charge SST on a service, issue a tax invoice that includes your SST Registration Number, the date, description of the service, the amount, SST rate, SST amount, and the total, including SST. For example, an event organiser's invoice to an exhibitor should show a line "Service Tax (8%) = RMX" separately. If no SST is charged (either because you're not registered or an exemption applies), it's good practice to indicate why (e.g. "SST: RM0 – Not registered (below threshold)" or "SST: RM0 – Exempt under B2B Order 2018").

2. Sample Invoice (Organiser to Exhibitor):

ABC Events Sdn Bhd (SST Reg. No. W10-XXXXXXX)

Invoice No: 2025-001 Date: 15 Aug 2025

Bill To: XYZ Company (Exhibitor)

Description	Amount (RM)
-----	-----
9 sqm Exhibition Space at DEF Expo 2025	5,000.00
Service Tax (SST @ 8%)	400.00
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Total Payable (RM)	5,400.00

Note: SST charged in accordance with the Service Tax Act 2018

- (i) This sample illustrates the basic format; your actual invoices should also include your business address, the customer's address, QR code of a validated e-invoice, and any other particulars required by the Inland Revenue Board ("IRB") / RMCD for e-invoicing purposes.
- (ii) **Recording B2B Exempt Invoices:** If you are issuing an invoice with B2B exemption (as the first supplier), include the buyer's SST number and clearly state the tax amount exempted. For example, a venue's invoice to an organiser might consist of a note: "SST Exemption: RM8,000 under Service Tax (Persons Exempted from Payment of Tax) Order 2018 (Item 8, B2B exemption)." The venue would report this RM8,000 in its return (as exempted tax). The organiser then charges SST to end customers normally.
- (iii) **Foreign Clients:** If you issue invoices to overseas clients for services in Malaysia (taxable), SST still applies. However, if the service qualifies as an export (e.g. you're consulting on an overseas event), you may issue an invoice without SST, noting "Out of Scope – Exported Service" or referencing the exemption provision. Keep evidence of the foreign or out-of-Malaysia nature of the service in case of an audit.
- (iv) **SST Returns:** All registered members must file bimonthly SST-02 returns (or as assigned) to RMCD, declaring the value of taxable services and SST charged. Include any B2B exempted

amounts in the appropriate column of the return. Payment of the service tax is due by the last day of the month following the taxable period. Ensure timely filing to avoid penalties.

G. REFERENCES AND RELEVANT LEGISLATION (as of July 2025)

MACEOS members seeking further details should consult the following **official references**, which underpin the guidelines in this document:

1. **Service Tax Act 2018 (Act 807)** – Primary law governing service tax in Malaysia. Defines taxable services and framework for SST.
Reference link:
https://mysst.customs.gov.my/assets/document/SST%20Act/Service%20Tax%20Act%202018_b.pdf
2. **Service Tax Regulations 2018 and Service Tax (Amendment) Regulations 2025** – Detailed rules and the latest amendments expanding service categories (e.g. P.U.(A) 172/2025).
Reference link:
 - (i) [https://mysst.customs.gov.my/assets/document/SERVICE%20TAX%20REGULATIONS%20PROPOSED%20BI\(PDF\).pdf](https://mysst.customs.gov.my/assets/document/SERVICE%20TAX%20REGULATIONS%20PROPOSED%20BI(PDF).pdf)
 - (ii) [https://mysst.customs.gov.my/assets/document/SST%20Regulations/regula/Peraturan-Peraturan%20CP%20\(Pindaan\)%202025.pdf](https://mysst.customs.gov.my/assets/document/SST%20Regulations/regula/Peraturan-Peraturan%20CP%20(Pindaan)%202025.pdf)
3. **Service Tax (Rate of Tax) Order 2018 and (Amendment) Order 2025** – Specifies the tax rates (including 8% vs 6% for certain services from 1 March 2024 onward).
Reference link:
<https://mysst.customs.gov.my/SSTOrders>
4. **Service Tax (Persons Exempted from Payment of Tax) Order 2018 (P.U.(A) 210/2018) and latest amendments** – Lists B2B exemptions and other person-based exemptions. Item 8 of this order is relevant to the rental sub-leasing exemption. The Amendment Order 2025 (P.U.(A) 174/2025) updated exemptions for new service categories.
Reference link:
 - (i) [https://mysst.customs.gov.my/assets/document/SST%20Orders/order/Sales%20Tax%20\(Person%20Exempted%20From%20Payment%20Of%20Tax\)%20Order%202018.pdf](https://mysst.customs.gov.my/assets/document/SST%20Orders/order/Sales%20Tax%20(Person%20Exempted%20From%20Payment%20Of%20Tax)%20Order%202018.pdf)
 - (ii) [https://www.fmm.org.my/upload/PUA%20174%20\(2025\).pdf](https://www.fmm.org.my/upload/PUA%20174%20(2025).pdf)
5. **MOF Press Release, 27 June 2025** – “Revision to the Expanded SST, taking into account public and industry feedback.” Announced key changes: exclusion of beauty services, increase of threshold to RM1 million for rental/leasing and financial services, SME relief for ≤RM1m turnover.
Reference link:
<https://www.mof.gov.my/portal/en/news/press-release/revision-to-the-expanded-sales-tax-and-service-tax-take-into-account-public-and-industry-feedback>
6. **RMCD Service Tax Policy Updates (July 2025)** – The Royal Malaysian Customs issued service tax policy guidelines effective 1 July 2025 for new sectors. Key points include B2B

exemptions and group relief measures to prevent cascading tax, as well as transitional provisions for existing contracts. Members can refer to RMCD's official website (MySST portal) for these policy notes and a comprehensive FAQ on SST Expansion 2025.

Reference link:

<https://mysst.customs.gov.my/>

7. **Industry Guides:** RMCD's "Guide on Entertainment & Event Services" (if available) or related guides for Advertising, Logistics, Construction, etc., which provide examples and clarifications for those specific services.
8. **Professional Advice:** For complex scenarios not explicitly covered (such as hybrid event services, barter arrangements, etc.), members should consult a tax professional or contact RMCD directly via the Customs Call Centre (1300-888-500). MACEOS may also facilitate clarifications with authorities on behalf of members.

H. CONCLUSION

This SST guidance document is **intended to ensure that all MACEOS members clearly understand their obligations** under the SST regime and can take advantage of available exemptions or reliefs.

By adhering to the guidelines above, businesses in the business events industry can remain compliant with Malaysian tax laws while minimising the risk of double taxation and avoiding unnecessary costs. As tax regulations continue to evolve, MACEOS will provide its members with updates. (Current as of July 2025 – incorporating Budget 2025 SST expansion updates).

Members are encouraged to keep this document for reference and to contact professional advisors with any questions regarding SST implementation in their operations.

Declaration: -

- (i) We acknowledge that member companies may adopt different billing mechanisms, pricing structures, and terminology in their documentation and service offerings. As such, the applicability of SST may vary based on individual business models and contractual arrangements.
- (ii) While MACEOS continues to engage with the authorities to seek broader clarity on the SST expansion, we strongly encourage members to consult their respective tax consultants to ensure compliance based on their specific business operations and requirements. Please take note of the regulatory consequences that may arise from any non-compliance with SST Regulations.
- (iii) Please note that the content herein has been prepared based on the latest information compiled as of 30 July 2025. MACEOS does not accept responsibility for any changes or amendments made by the relevant authorities after this date, which may differ from the current guidance.

Released on 1 August 2025 by:

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