

NOTICE ON GST

We wish to inform you that we are a GST registered person as provided under the Goods and Services Tax Act 2014 ("GST Act"), Section 21. Our GST registration details are as follows:-

GST Registration No. : 002033672192

Company Name : SWINBURNE UNIVERSITY OF TECHNOLOGY SARAWAK CAMPUS

By having the above GST registration number, we are now duly licensed and registered to charge 6% GST on following taxable goods and services which are supplied to you upon the implementation of the GST regime in Malaysia with effect from 1 April 2015.

GST Code	Rate	Description
SR (Standard Rated)	6%	A GST registered supplier must charge and account GST at 6% for all sales of goods and services made in Malaysia unless the supply qualifies for zero-rating, exemption or falls outside the scope of the proposed GST model. The GST collected from customer is called output tax. The value of sale and corresponding output tax must be reported in the GST returns.
OS (Out of Scope)	0%	This refers to supplies (commonly known as out-of-scope supply) which are outside the scope of the proposed GST model and GST is therefore not chargeable. In general, they are transfer of the business as a going concern, private transactions, third country sales.
ES (Exempt Rated)	0%	This refers to supplies which are exempt under GST. These supply include residential property, public transportation, tuition fee for the program that was approved by the Ministry of Education, etc.

No	Item	Amount (RM)	GST Type	Tax Rate	GST Amount (RM)	Fee after GST (RM)
1	Academic Transcript (with testamur)	No charge	-			
2	Academic Transcript (one original copy)	RM50.00	ES	0%	-	RM50.00
3	Foundation, IE, SE & EP Certificate	RM50.00	ES	0%	-	RM50.00
4	Re-assessment per unit	RM100.00	ES	0%	-	RM100.00
5	Challenge test per unit	RM500.00	ES	0%	-	RM500.00
6	Replacement of Testamur	RM250.00	ES	0%	-	RM250.00
7	Replacement Certificate - issued by SUTS	RM50.00	ES	0%	-	RM50.00
8	Result Certificate / Transcript	RM5.00	OS	0%	-	RM5.00
9	Reissuance of Letter of Completion (LOC)	RM5.00	OS	0%	-	RM5.00
10	Re-printing of Letter of Offer	RM5.00	OS	0%	-	RM5.00
11	Late Withdrawal penalty from Elective Plus two working days or less prior to the first day of teaching	RM800.00	OS	0%	-	RM800.00
12	Replacement of Student ID	RM30.00	OS	0%	-	RM30.00
13	Late Payment penalty	RM200.00	OS	0%	-	RM200.00
14	Late Enrolment penalty	RM200.00	OS	0%	-	RM200.00
15	Re-enrolment penalty after autodrop	RM100.00	OS	0%	-	RM100.00
16	Administration fee - Instalment payment	RM100.00	OS	0%	-	RM100.00
17	Administration fee on re-issued refund	RM100.00	OS	0%	-	RM100.00
18	Dishonoured payment 'Refer to payee'	RM100.00	OS	0%	-	RM100.00
19	Reprinting of Official Receipt	RM20.00	OS	0%	-	RM20.00
20	Graduation:-				-	
	- PhD	RM450.00	ES	0%	-	RM450.00
	- Bachelor & Master	RM400.00	ES	0%	-	RM400.00
	- Diploma	RM350.00	ES	0%	-	RM350.00
21	Additional Graduation ticket	RM85.00	SR	6%	5.10	RM90.10
22	In absentia	RM100.00	ES	0%	-	RM100.00

No	Item	Amount (RM)	GST Type	Tax Rate	GST Amount (RM)	Fee after GST (RM)
23	Testamur Remittance cost:-				-	
	- Malaysian address	RM100.00	ES	0%	-	RM100.00
	- outside Malaysia address	RM250.00	ES	0%	-	RM250.00
24	Cancellation of attendance to graduation ceremony	RM100.00	ES	0%	-	RM100.00
25	Administration fee - Payment by Credit Card				-	
	1. RM0-RM500	RM5.00	OS	0%	-	RM5.00
	2. RM501-RM1000	RM10.00	OS	0%	-	RM10.00
	3. RM1001-RM2000	RM25.00	OS	0%	-	RM25.00
	4. RM2001-RM5000	RM50.00	OS	0%	-	RM50.00
	5. RM5001-RM10000	RM100.00	OS	0%	-	RM100.00
	6. Above RM10000	RM150.00	OS	0%	-	RM150.00
26	Regalia Hire (per day):				-	
i.	- PhD Regalia Set				-	
	a. Rental	RM60.00	SR	6%	3.60	RM63.60
	b. Deposit	RM900.00	OS	0%	-	RM900.00
ii.	- Master Regalia Set				-	
	a. Rental	RM60.00	SR	6%	3.60	RM63.60
	b. Deposit	RM650.00	OS	0%	-	RM650.00
iii.	- Bachelor Regalia set				-	
	a. Rental	RM60.00	SR	6%	3.60	RM63.60
	b. Deposit	RM600.00	OS	0%	-	RM600.00
iv.	- PhD Gown				-	
	a. Rental	RM30.00	SR	6%	1.80	RM31.80
	b. Deposit	RM500.00	OS	0%	-	RM500.00
v.	- Master Gown				-	
	a. Rental	RM30.00	SR	6%	1.80	RM31.80
	b. Deposit	RM350.00	OS	0%	-	RM350.00

No	Item	Amount (RM)	GST Type	Tax Rate	GST Amount (RM)	Fee after GST (RM)
vi.	- Bachelor Gown				-	
	a. Rental	RM30.00	SR	6%	1.80	RM31.80
	b. Deposit	RM300.00	OS	0%	-	RM300.00
vii.	- Hood or Stole				-	
	a. Rental	RM30.00	SR	6%	1.80	RM31.80
	b. Deposit	RM100.00	OS	0%	-	RM100.00
viii.	- Bonnet				-	
	a. Rental	RM30.00	SR	6%	1.80	RM31.80
	b. Deposit	RM300.00	OS	0%	-	RM300.00
ix.	- Trencher				-	
	a. Rental	RM30.00	SR	6%	1.80	RM31.80
	b. Deposit	RM200.00	OS	0%	-	RM200.00
x.	- Swinburne testamur cylinder				-	
	a. Rental	RM10.00	SR	6%	0.60	RM10.60
	b. Deposit	RM10.00	OS	0%	-	RM10.00
xi.	Extended Regalia hire Regalia hire fee as set out above for each day that regalia is not returned	RMXX.XX	SR	6%	RMX.XX	RMXX.XX + 6%
27	Regalia Purchase :				-	
	1. Bachelor gown	RM400.00	SR	6%	24.00	RM424.00
	2. Master gown	RM500.00	SR	6%	30.00	RM530.00
	3. PhD gown	RM600.00	SR	6%	36.00	RM636.00
	4. Hood	RM150.00	SR	6%	9.00	RM159.00
	5. Stole	RM150.00	SR	6%	9.00	RM159.00
	6. Trencher	RM250.00	SR	6%	15.00	RM265.00
	7. Bonnet	RM350.00	SR	6%	21.00	RM371.00
	8. Testamur cylinder	RM65.00	SR	6%	3.90	RM68.90

No	Item	Amount (RM)	GST Type	Tax Rate	GST Amount (RM)	Fee after GST (RM)
28	Gym membership fee	RMXX.XX	SR	6%	RMX.XX	RMXX.XX + 6%
29	Rental of graphic calculator				-	
	a. Deposit	RM450.00	OS	0%	-	RM450.00
	b. Rental	RM50.00	SR	6%	3.00	RM53.00
30	Locker rental		SR	6%	-	RM0.00
	- Large	RM15.00	SR	6%	0.90	RM15.90
	- Small	RM10.00	SR	6%	0.60	RM10.60
31	Fax service - per piece	RM3.30	SR	6%	0.20	RM3.50
32	Tabuan Plaza Apartment :-				-	
	- Deposit	RMXX.XX	OS	0%	RMX.XX	RMXX.XX
	- Rental	RMXX.XX	ES	0%	RMX.XX	RMXX.XX