

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. |

EFFECTIVE JANUARY 2018

| No | Item | Amount (RM) | GST Type | Tax Rate | GST Amount (RM) | Fee after GST (RM) |
|-------------------|--|-------------|----------|----------|-----------------|--------------------|
| GENERAL | | | | | | |
| 1 | Re-assessment per unit | RM150.00 | ES | 0% | - | RM150.00 |
| 2 | Replacement Certificate - issued by SUTS | RM50.00 | ES | 0% | - | RM50.00 |
| 3 | Result Certificate / Transcript | RM5.00 | ES | 0% | - | RM5.00 |
| 4 | Reissuance of Letter of Completion (LOC) | RM20.00 | ES | 0% | - | RM20.00 |
| 5 | Re-printing of Letter of Offer | RM20.00 | ES | 0% | - | RM20.00 |
| 6 | Replacement of Student ID | RM40.00 | OS | 0% | - | RM40.00 |
| 7 | Late Enrolment OR Fee Payment penalty | RM200.00 | OS | 0% | - | RM200.00 |
| 8 | Re-enrolment penalty after Auto-drop | RM100.00 | OS | 0% | - | RM100.00 |
| GRADUATION | | | | | | |
| 9 | Foundation, IE, SE & EP Certificate | RM50.00 | ES | 0% | - | RM50.00 |
| 10 | Replacement of Testamur | RM250.00 | ES | 0% | - | RM250.00 |
| 11 | Additional Academic Transcript (one original copy) | RM50.00 | ES | 0% | - | RM50.00 |
| 12 | Graduation Fee (Attending Ceremony):- | | | | | |
| | - PhD | RM450.00 | ES | 0% | - | RM450.00 |
| | - Bachelor & Master | RM400.00 | ES | 0% | - | RM400.00 |
| | - Diploma | RM350.00 | ES | 0% | - | RM350.00 |
| 13 | Additional Graduation ticket | RM85.00 | SR | 6% | 5.10 | RM90.10 |
| 14 | Cancellation of attendance to graduation ceremony | RM100.00 | ES | 0% | - | RM100.00 |
| 15 | In absentia | RM100.00 | ES | 0% | - | RM100.00 |
| 16 | Request for Remittance cost:- | | | | | |
| | - Malaysian address | RM100.00 | ES | 0% | - | RM100.00 |
| | - outside Malaysia address | RM250.00 | ES | 0% | - | RM250.00 |
| 17 | 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 |
| 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 | | | | | |

| No | Item | Amount (RM) | GST Type | Tax Rate | GST Amount (RM) | Fee after GST (RM) |
|---|---|-------------|----------|----------|-----------------|--------------------|
| | 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 |
| 18 | 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 |
| ADMINISTRATION, AMENITIES AND SERVICES | | | | | | |
| 19 | Administration fee - Payment by Credit Card | | | | | |
| | 1. RM0-RM500 | RM5.00 | SR | 6% | | RM5.30 |
| | 2. RM501-RM1000 | RM10.00 | SR | 6% | | RM10.60 |
| | 3. RM1001-RM2000 | RM25.00 | SR | 6% | | RM26.50 |
| | 4. RM2001-RM5000 | RM50.00 | SR | 6% | | RM53.00 |
| | 5. RM5001-RM10000 | RM100.00 | SR | 6% | | RM106.00 |
| | 6. Above RM10000 | RM150.00 | SR | 6% | | RM159.00 |
| 20 | Administration fee - Instalment payment plan | RM100.00 | ES | 0% | | RM100.00 |
| 21 | Administration fee on re-issued refund | RM100.00 | ES | 0% | | RM100.00 |
| 22 | Dishonored payment 'Refer to payee' | RM100.00 | OS | 0% | | RM100.00 |
| 23 | Reprinting of Official Receipt | RM20.00 | ES | 0% | | RM20.00 |
| 24 | Fax service - per piece | RM3.30 | SR | 6% | 0.20 | RM3.50 |
| 25 | Rental of graphic calculator | | | | | |
| | a. Deposit | RM450.00 | OS | 0% | | RM450.00 |
| | b. Rental | RM50.00 | SR | 6% | 3.00 | RM53.00 |
| 26 | Locker rental | | | | | |
| | - Large | RM15.00 | SR | 6% | 0.90 | RM15.90 |
| | - Small | RM10.00 | SR | 6% | 0.60 | RM10.60 |
| 27 | Gym membership fee | RM45.00 | SR | 6% | 2.70 | RM47.70 |
| 28 | Penalty for Lost of Locker OR Futsal/Tennis Court Key | RM15.00 | OS | 0% | | RM15.00 |
| 29 | Penalty for lost/damage of sports equipment (balls, racquet, net, table tennis bat, table tennis net, poles and any equivalent to it) | RM150.00 | OS | 0% | | RM150.00 |
| 30 | Penalty for leaving the multipurpose field floodlight switch on after use | RM50.00 | OS | 0% | | RM50.00 |
| 31 | Overstayed Penalty and Expired Visa / Pass (<i>per overstay</i>) | RM300.00 | OS | 0% | | RM300.00 |
| | Notes: Applicable for International and Non-Sarawakian students only | | | | | |