

FAQs for Customers – SST Implementation Effective 25 May 2026

No	Question	Answer
1	What is the latest update regarding SST under the FOMEMA Foreign Workers Medical Examination System?	Effective 25 May 2026, an 8% Sales and Service Tax (SST) will be implemented on services under the FOMEMA Foreign Workers Medical Examination System in accordance with the directive issued by the Royal Malaysian Customs Department (RMCD).
2	Who will be subject to SST under this implementation?	The SST implementation will apply to employers for services under the FOMEMA Foreign Workers Medical Examination System, including Agency registration/renewal, as well as other related services where applicable.
3	What services will be subject to SST?	<p>The SST will apply to the following services:</p> <ul style="list-style-type: none"> • Foreign workers’ medical examinations • Appeal cases, including those under monitoring programmes • Agency registration/renewal • Other related services where applicable
4	How will the SST be applied during the registration process?	<p>The applicable SST will be imposed during the registration process for services under the FOMEMA Foreign Workers Medical Examination System.</p> <p>Example:</p> <p>For Male Foreign Workers Registration Fee: RM207.00 SST (8%): RM16.56 Convenience Fee: RM3.00 Total Payable Amount: RM226.56</p> <p>For Female Foreign Workers Registration Fee: RM217.00 SST (8%): RM17.36 Convenience Fee: RM3.00 Total Payable Amount: RM237.36</p>
5	Will insurance related services be subject to SST?	Kindly refer the matter directly to the respective insurance provider. However, FOMEMA will not impose SST on insurance-related services.

6	When will SST charges take effect?	SST will only be applicable to completed payments for foreign worker registrations made from 25 May 2026 onwards.
7	Will registrations completed before 25 May 2026 be charged SST?	Registrations with completed payment before 25 May 2026 will not be subjected to SST charges.
8	Will SST charges be reflected during the registration or payment process?	SST charges will be reflected during the payment process.
9	Will SST be reflected in the receipt?	SST charges will be reflected in the receipt upon payment and in the invoice upon certification.
10	Will there be any changes to the current registration process following the SST implementation?	There will be no changes to the current registration process following the SST implementation.
11	Why is SST being implemented on these services?	This is based on the latest directive by the Royal Malaysian Customs Department (RMCD).
12	Can employers request SST exemption or waiver from FOMEMA?	FOMEMA does not have the authority to grant SST exemptions or waivers.
13	Where can employers obtain further updates regarding the SST implementation?	Further information regarding the SST implementation may be referred to through the official channels of the Royal Malaysian Customs Department (RMCD) at https://mysst.customs.gov.my/FAQAddCP2025
14	Is the SST paid to FOMEMA eligible for input tax credit claims?	Under the current Malaysian SST framework, there is generally no input tax credit mechanism similar to the previous Goods and Services Tax (GST) system, as SST operates primarily as a single-stage taxation system. Further information regarding the SST implementation may be referred to through the official channels of the Royal Malaysian Customs Department (RMCD) at https://mysst.customs.gov.my/FAQAddCP2025
15	Does the refund amount include the SST?	Yes. The refund amount will include SST, but not including: <ul style="list-style-type: none"> • Administrative charges of RM27.00 • The applicable 8% SST of RM2.16 from the Administrative charges

		This makes the total RM29.16 non-refundable.
16	How will the SST be calculated in the event of a refund?	<p>Below is an example for the SST calculation and refund amount:</p> <p>For Male Foreign Workers Registration Fee: RM207.00 SST (8%): RM16.56 Total Payable Amount: RM223.56 (excluding Convenience Fee)</p> <p>Refund Amount: RM194.40 (RM223.56 – RM29.16)</p> <p>For Female Foreign Workers Registration Fee: RM217.00 SST (8%): RM17.36 Total Payable Amount: RM234.36 (excluding Convenience Fee)</p> <p>Refund Amount: RM205.20 (RM234.36 – RM29.16)</p>
17	Who can I contact for further enquiries or clarification?	For further enquiries or clarification, please contact our Customer Service Representatives via Live Chat, or WhatsApp at 03-2782 8777, or email at cs@fomema.com.my during operating hours from Monday to Friday, between 9:00 A.M. and 5:00 P.M. (excluding public holidays and Selangor state holidays).
FOMEMA Panel Agency		
18	Will SST be implemented for Panel Agency registration and renewal?	Yes. SST will also be applicable for Panel Agency registration and renewal.
19	How will SST be implemented for Panel Agency registration and renewal?	<p>Below is an example for the SST calculation for new registration and renewal:</p> <p>New Registration Registration Fee: RM300.00 SST (8%): RM24.00 Convenience Fee: RM3.00</p>

		<p>Total Payable Amount: RM327.00</p> <p>Renewal</p> <p>Registration Fee: RM100.00</p> <p>SST (8%): RM8.00</p> <p>Convenience Fee: RM3.00</p> <p>Total Payable Amount: RM111.00</p>
<p>FOME MA Appeal Process & Monitoring Programmes</p>		
20	Will SST apply to appeal cases and monitoring programmes?	Yes. SST will also be applicable to appeal cases and monitoring programmes.
21	How will the SST be applied to the appeal process?	<p>Below is an example calculation for appeal process</p> <p>1. One Appeal Case</p> <p>a) Hypertension/High Blood Pressure</p> <p>Appeal Administrative Fee: RM15.00</p> <p>Additional Test Fee: RM45.00</p> <p>SST (8%): RM4.80</p> <p>Total Payable Amount: RM64.80</p> <p>2. Two Appeal Cases</p> <p>a) Chest X-ray</p> <p>Appeal Administrative Fee: RM15.00</p> <p>Additional Test Fee: RM40.00</p> <p>Total: RM55.00</p> <p>b) Cannabis</p> <p>Appeal Administrative Fee: RM15.00</p> <p>Additional Clinic Fee: RM35.00</p> <p>Additional Lab Fee: RM255.00</p> <p>Total: RM305.00</p> <p>SST (8%): RM28.80</p> <p>Total Payable Amount: RM388.80</p>
22	How will the SST be applied to the monitoring programmes?	<p>Below is an example calculation for the monitoring programmes:</p> <p>Hypertension</p> <p>Monitoring Administrative Fee: RM15.00</p>

		<p>Monitoring Fee: RM15.00 Monitoring Clinic Fee: RM45.00 SST (8%): RM6.00 Total Payable Amount: RM81.00</p>
23	Does the refund amount of the appeal process include the SST?	Yes. The refund amount will include SST, excluding the administrative fee of RM15.00 and the applicable 8% SST of RM1.20 from the administrative fee, amounting to a total deduction of RM16.20.
24	How will the SST be calculated in the event of a refund for appeal cases?	<p>Below is an example calculation for FOMEMA Appeal SST refund:</p> <ol style="list-style-type: none"> 1. One Appeal Case <ol style="list-style-type: none"> a) Hypertension / High Blood Pressure Appeal Administrative Fee: RM15.00 Additional Test Fee: RM45.00 SST (8%): RM4.80 Total Payable Amount: RM64.80 Refund Amount: RM48.60 (RM64.80 – RM16.20) 2. Two Appeal Cases <ol style="list-style-type: none"> a) Chest X-ray Appeal Administrative Fee: RM15.00 Additional Test Fee: RM40.00 Total: RM55.00 b) Cannabis Appeal Administrative Fee: RM15.00 Additional Clinic Fee: RM35.00 Additional Lab Fee: RM255.00 Total: RM305.00 <p>Total Payable Amount: RM388.80 SST (8%): RM28.80 Refund Amount: RM356.40 (RM388.80 – RM32.40)</p>