

APPENDIX A

LIST OF FINANCIAL SERVICES SUBJECT TO SERVICE TAX STARTING JULY 1, 2025

Conventional and Islamic Banking Services (including Development Financial Institutions)

Types of Services

1. Treasury Services
 - 1.1 Credit Facility
 - 1.1.1 Facility Fee for Arranging and Marking Limit
2. Corporate Banking Advisory Services
 - 2.1 Global Markets and Corporate Banking Advisory Services
 - 2.1.1 Structuring of securities fee
 - 2.1.2 Processing fee
 - 2.1.3 Participation in deals fee
 - 2.1.4 Pass-through deal fee (with markup)
 - 2.1.5 Upfront fee
 - 2.1.6 Administrative charges
 - 2.1.7 Letter of Undertaking/Support/Credit Advice charges
 - 2.1.8 Annual review of facilities fee
 - 2.1.9 Restructuring/rescheduling fee
 - 2.1.10 Extension fee