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STAMP DUTY

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Lembaga Hasil Dalam Negeri Malaysia

1-300-88-3010

Introduction

Stamp duty is a duty imposed on document / instrument listed under First Schedule of Stamp Act 1949 which has implication on legal, commercial or financial

The Importance of Stamping

Document / instrument must be duly stamped in order to be admitted as an evidence

Time of Stamping

- Within 30 days of its execution if executed within Malaysia
- Within 30 days after it has been first received in Malaysia if it has been executed outside Malaysia

Type of Duty

- Fixed Duty
 - Duty chargeable not related to consideration or amount prescribed in the instrument.

Example of instrument:
Power of Attorney, Memorandum and Article of Association, Promissory Notes, Insurance Policy, collateral instrument and etc

- Ad Valorem Duty
 - Duty chargeable based on consideration prescribed in the instrument or market value

Example of instrument:
Instrument of transfer of property, share, business, lease or loan agreement and etc.

Adjudication of Instrument

Application for adjudication must be made to the Stamp Office to assess the duty chargeable on the instrument

Methods of Stamping

1. Impressed Stamp (franking machine/digital franking)
2. Adhesive Stamp - Revenue Stamp
3. Official Receipt – Kew. 38
4. Receipt / Stamp Certificate (generated by STAMPS)

Penalty

1. RM25.00 or 5% of the deficient duty whichever is the greater if stamped within 3 months after the time for stamping
2. RM50.00 or 10% of the deficient duty whichever is the greater if stamped after 3 months but not later than 6 months after the time for stamping
3. RM100.00 or 20% of the deficient duty whichever is the greater if stamped after 6 months from the time for stamping

Disclaimer

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