

Stamp Duty

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

Time For Stamping

- Within 30 days from the date it was executed / signed in Malaysia
- Within 30 days after it was first received in Malaysia if it is executed outside Malaysia

Types Of Duty

- **Fixed Duty**
Chargeable regardless of consideration or amount prescribed in the instrument
- **Ad Valorem Duty**
Chargeable based on consideration prescribed in the instrument or market value

Amount Of The Stamp Duty

Determined by Branch Stamping Offices / Revenue Service Centres base on the document / instrument submitted

Stamping Method

- 1 Impressed Stamp (Digital Franking System)
- 2 Adhesive Stamp – Revenue Stamp (only available at Post Offices)
- 3 Official Receipt – Kew. 38
- 4 Official Stamp Receipt / Stamp Certificate (generated by STAMPS Assessment and Payment System)
- 5 Duty compound



Legal action shall be taken on INDIVIDUALS WHO involved in counterfeit or defrauding the government of any stamp duty

Payment Method

- Cash
- Revenue Stamp (if the duty does not exceed RM500)
- Money order and postal order
- Solicitor's cheque or bank draft (made payable to the *Pemungut Duti Setem*)
- STAMPS: electronic stamp duty assessment and payment system via internet with FPX member banks

Payment Counter Of Stamp Duty



Penalty For Late Stamping

- RM25.00 or 5% of the deficient stamp duty whichever is greater within **3 months** after the period of stamping
- RM50.00 or 10% of the deficient stamp duty whichever is greater after **3 months but not later than 6 months**
- RM100.00 or 20% of the deficient stamp duty whichever is greater **after 6 months**

Importance Of Stamping

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



DUTI SETEM

Stamp Duty



LHDNM/R11/19

Disclaimer

This leaflet is issued for general information only. It does not contain final advice or complete information pertaining to a particular topic and should not be used as a legal reference

Duti Setem

Duti yang dikenakan ke atas dokumen / surat cara di bawah Jadual Pertama, Akta Setem 1949 yang mempunyai kesan perundangan, komersial @ kewangan

Masa Penyeteman

- Dalam tempoh 30 hari dari tarikh ia disempurnakan / ditandatangani dalam Malaysia
- Dalam tempoh 30 hari selepas ia pertama kali diterima dalam Malaysia sekiranya ia disempurnakan diluar Malaysia

Jenis Duti

- Duti Tetap**
Dikenakan tanpa ada kaitan dengan balasan atau amaun yang dinyatakan dalam surat cara
- Duti Ad Valorem**
Dikenakan berdasarkan balasan dinyatakan dalam dokumen / surat cara atau nilai pasaran

Amaun Duti Setem

Ditentukan oleh Pejabat Setem Cawangan / Pusat Khidmat Hasil (PKH) berdasarkan dokumen / surat cara yang dikemukakan

Kaedah Penyeteman

1 Setem Tertera
(Digital Franking System)

2 Setem Pelekat – Setem Hasil
(dijual di Pejabat Pos sahaja)

3 Resit KEW 38

4 Sijil Setem / Resit Rasmi Setem
(dijana oleh STAMPS Assessment and Payment System)

5 Duti Kompaun



Tindakan undang-undang boleh dikenakan kepada INDIVIDU yang terlibat dalam penipuan atau pemalsuan duti setem

Kaedah Bayaran

- Tunai
- Setem Hasil (jika duti tidak melebihi RM500)
- Kiriman wang dan wang pos
- Cek akaun anak guaman / bank deraf atas nama Pemungut Duti Setem
- STAMPS: Pembayaran secara dalam talian menerusi kaedah FPX

Kaunter Pembayaran Duti Setem



Penalty Lewat Penyeteman

- RM25.00 atau 5% dari duti setem yang terkurang, yang mana lebih tinggi, **tempoh 3 bulan** selepas tempoh penyeteman
- RM50.00 atau 10% dari duti setem yang terkurang, yang mana lebih tinggi, **selepas 3 bulan tetapi tidak lewat daripada 6 bulan**
- RM100.00 atau 20% dari duti setem yang terkurang, yang mana lebih tinggi, **selepas 6 bulan** selepas tempoh penyeteman

Kepentingan Penyeteman

Dokumen / Surat cara yang di setemkan dengan sempurna boleh diterima sebagai bukti di mahkamah



MANFAAT CUKAI UNTUK KESEJAHTERAAN BERSAMA



Info lanjut: Imbas QR Code
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