



DIGITAL TRANSFORMATION OF THE SELF-ASSESSMENT SYSTEM FOR STAMP DUTY

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CONTENTS

1

**STAMP DUTY SELF-ASSESSMENT :
INTRODUCTION**

2

**STAMP DUTY SELF-ASSESSMENT :
RESPONSIBILITY OF DUTY PAYER / AGENT**

3

**STAMP DUTY SELF-ASSESSMENT :
STSDS PLANNING**



STAMP DUTY SELF - ASSESSMENT



INTRODUCTION

Budget 2025

Malaysia Budget 2025 Highlights | 15

Stamp Duty

Implementation of STSDS

- It is proposed that STSDS be implemented in phases as follows based on the types of instruments or agreements to ensure that the stamping and self-payment system is more efficient and to enhance compliance:

Phase	Effective Date	Types of Instruments
Phase 1	From 1 January 2026	Instruments or agreements related to rental or lease, general stamping and securities
Phase 2	From 1 January 2027	Instruments of transfer of property ownership
Phase 3	From 1 January 2028	Instruments or agreements other than those stated in Phase 1 and Phase 2

- Under STSDS, duty payers are now required to undertake a self-assessment of the value of stamp duty and make payment within the specified timeframe. It is crucial for duty payers to ensure the correct stamp duty is paid within the specified timeframe as any incorrect assessment of stamp duty would potentially result in penalties.

Implemented in phases according to the type of instrument/agreement :



Note :

Formal assessment remains applicable even though STSDS has been fully implemented, as the formal assessment applies to applications involving remission and exemption.

- MyTax has now become the **main platform for all tax-related matters**, including:

-

- The new **e-Stamp Duty (eDS)** menu under MyTax is introduced to handle all stamp duty transactions.
- All processes are now centralized in **one single portal**, making the system **more efficient, transparent, and effectively monitored**.
- Users only need **one login ID** to access and manage **all types of tax services** under the Inland Revenue Board of Malaysia (IRBM).



MyTAX > e-DUTI SETEM

- ✓ **External User / Duty Payer**
- ✓ **Access MyTax portal > eDS**
- ✓ **Submission of Stamp Duty Declaration Forms, Assessment Statements, Payments, and Certificate Printing**
- ✓ **TIN Number is mandatory to agent, Duty Payer, First Party dan Second Party**
- ✓ **Use of Stamp Reference Number to replace Adjudication Number**
- ✓ **6 Types of Stamping > 9 Prescribed Stamp Duty Forms**



Penggunaan MyTax > eDuti Setem (eDS)



ByrHasil



e-TT

STAMP DUTY PRESCRIBED FORMS

**DS 1 : TRANSFER OF
REAL PROPERTY**

**DS 2 : TRANSFER OF
SHARES**

**DS 3 : TRANSFER OF
BUSINESS**

**DS 4 : TRANSFER OTHER
THAN REAL PROPERTY,
SHARES AND BUSINESS**

DS 5 : SECURITY

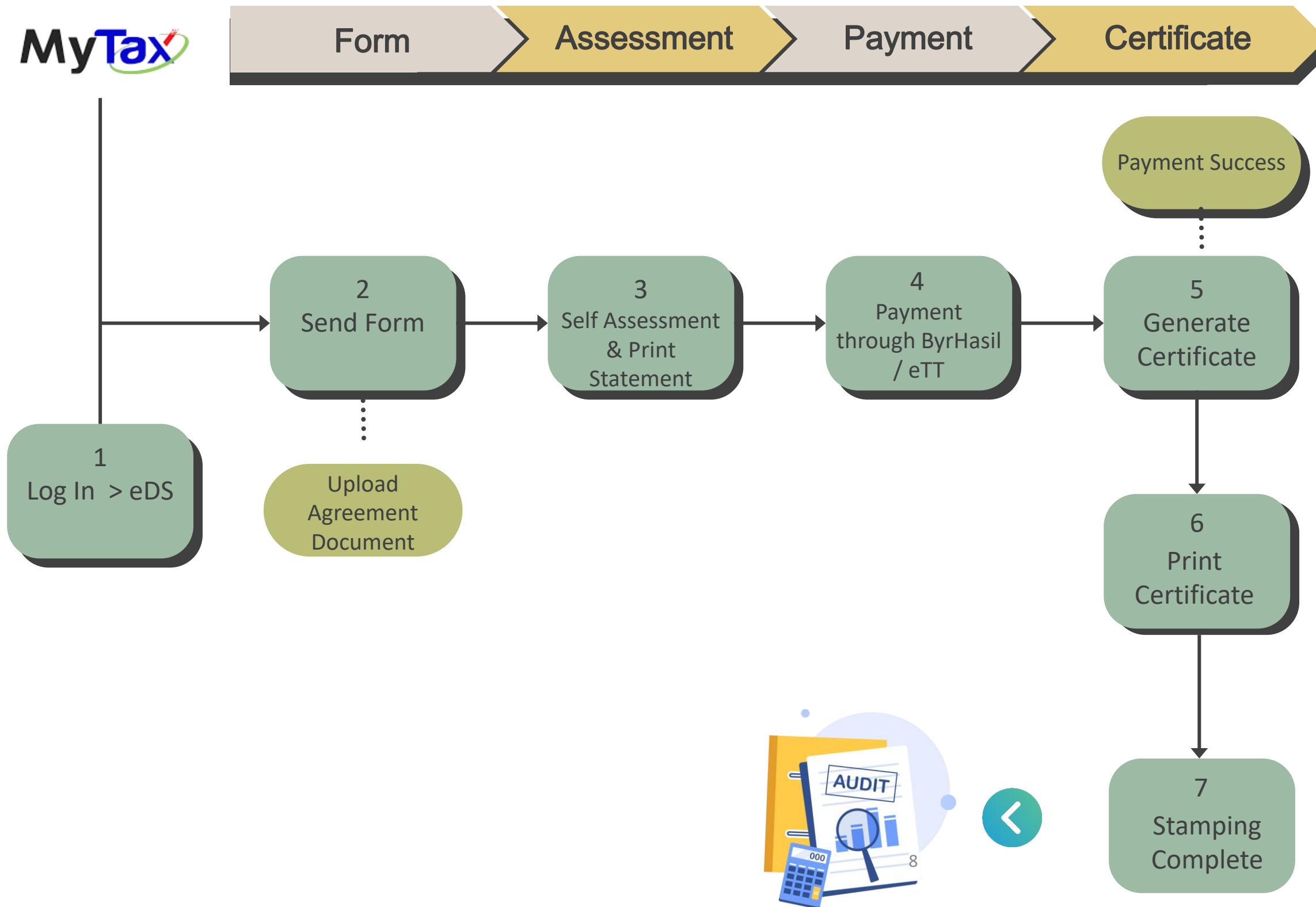
DS 6 : LEASE / TENANCY

**DS 7 : PARTNERSHIP /
JOINT VENTURE**

**DS 8 : GENERAL
DOCUMENTS**

DS 9 : SETTLEMENT

PROCESS FLOW CHART STSDS



Note:
Remission / Exemption
involves formal assessment.

FORMAL ASSESSMENT VS SELF ASSESSMENT

	FORMAL	SAS
✓ FILING STAMP DUTY FORM	SUBMIT STAMP DUTY RETURN	COMPUTE DUTY & SUBMIT RETURN
✓ NOTICE OF ASSESSMENT	ASSESSMENT BY IRBM	DEEMED ASSESSMENT = ASSESMENT STATEMENT
✓ DUTY STAMP PAYMENT	30 DAYS FROM NOTICE OF ASSESSMENT	30 DAYS FROM ASSESSMENT DEEMED
✓ KEEP RECORDS	7 YEARS	7 YEARS

STAMP DUTY PENALTY

Period of Delay in Stamping	New Penalty Rate
Not exceeding 3 months after the time of stamping	RM50 or 10% of the duty amount (whichever is higher)
Exceeding 3 months after the time of stamping	RM100 or 20% of the duty amount (whichever is higher)

Stamp Duty Penalty
(Effective from 1st January 2025)
(Section 47A, Stamp Act 1949 – as amended by the Finance Act 2024)

RESPONSIBILITY OF DUTY PAYER / AGENT

ITEM	EXPLANATION
1. Submit the Form & Pay Online	• Complete the Stamp Duty form accurately in the system. • Attach the relevant supporting documents. • Stamping period: Within 30 days from the date the document/agreement is signed or executed.
2. Duty Stamp Payment	Payment must be made within 30 days from the date of the deemed assessment or 30 days from the date of the notice of assessment (formal assessment).
3. Expert Reference	If necessary, seek advice from a lawyer or a qualified stamp duty advisor to ensure compliance with the document stamping requirements under the Stamp Act 1949.
4. Keep Records	Keep your documents for 7 years — Retain all required documents and related filings as required by IRBM, in case of an audit.
5. Be Aware of the Latest Policy Changes	Always stay alert to amendments and the latest developments related to the Stamp Act 1949.

OFFENCES & PENALTIES STAMP DUTY STSDS

*** Effective from 1st January 2026**

Registration of an instrument of transfer of debenture or shares (executed outside Malaysia) that has not been duly stamped.

Penalty:
Not less than RM1,000 and not more than RM10,000.

Failure to remit the collected compound duty to the Collector within the stipulated period, i.e., on or before the 14th day of the following month.

Penalty:
RM500 or 20% of the amount payable, whichever is higher.

Offence of failing to disclose all facts and circumstances in an executed instrument with the intention to evade payment of duty.

Penalty:
Not less than RM2,500 and not more than RM50,000.

Offence of executing and signing a document that has not been duly stamped.

Penalty:
Not less than RM1,000 and not more than RM10,000.

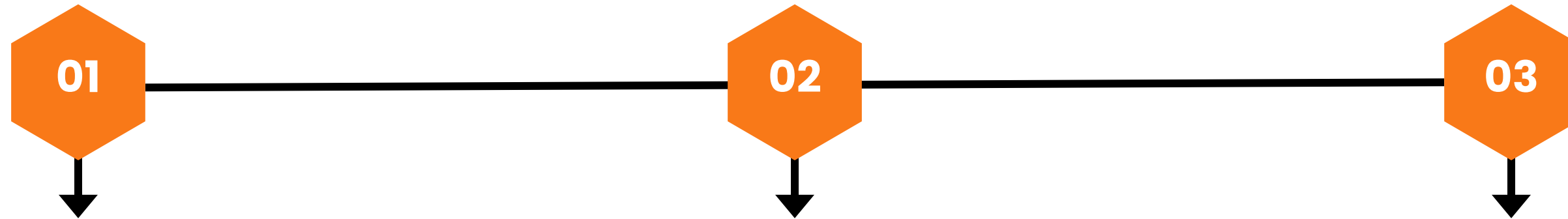
Offence for failure to execute and transfer a contract note.

Penalty:
Not less than RM1,000 and not more than RM10,000.

Offence relating to stamp certificates, such as selling or falsifying a stamp certificate and other related acts.

Penalty:
Not less than RM2,500 and not more than RM50,000.

EXPECTED CHALLENGES STSDS



EDUCATION & AWARENESS

Stamp duty payers have limited understanding of the procedures, which may lead to errors in calculation and payment of duty.



SYSTEM ADAPTATION

Duty payers and agents need to familiarize themselves with the electronic self-assessment system for stamp duty.



COMPLIANCE AND ACCURACY OF CALCULATION

Ensure accurate self-assessment to avoid underpayment or overpayment of duty.

STSDS PLANNING



SYSTEM DEVELOPMENT

IRBM will enhance the digital platform for submitting transaction details, calculating duty, and making payments.

[Year 2024 – 2028]
By Phase



AWARENESS CAMPAIGN

Educational programs to inform duty payers/agents on the latest system changes.

[Dec 2024 – March 2026]



TRAINING FOR AGENTS

IRBM provides briefings / explanations to agents.

[Dec 2024 – March 2026]

AES PROGRAMME STSDS

> Collaboration with Industry – Seminars / Workshops

Partnership with property developers, real estate associations, law firms, and tax agents

Purpose: To provide accurate information to clients.

 **Target Group:** Property owners, real estate agents, and legal practitioners.

 **Content:** Guidelines for stamp duty calculation, common mistakes to avoid, and exemptions.

 **Format:** In-person sessions and online webinars to ensure accessibility.

> Awareness Campaign – Duty Payers

 Advertisements on social media, newspapers, and other channels to raise awareness of stamp duty changes.

 Encourages taxpayer compliance.

> Reference Sources on the HASiL Portal

 Development of online tutorials, videos, and infographics summarizing the self-assessment process.

 Frequently Asked Questions (FAQs) and user guides to navigate the IRBM digital platform.



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