

# NAVIGATING IRBM STAMP DUTY SELF-ASSESSMENT SYSTEM

## OBJECTIVES

On completion of the programme, participants will be able to:-

1. Develop a deeper understanding of requirements of self- assessment stamp duty latest based on amended Stamps Act 1949
2. Navigate and understand how to register company or individual profile under STAMPS website based on user manual, apply for relevant stamp duties and also payment.
3. Learn the consequences of non-compliance penalties which is late declaration and payment of stamp duties.
4. Apply knowledge on the required types of company's instruments which requires self-assessed stamp duties.
5. Foster an organisation culture of compliance relating to self-assessment stamp duties



## HYBRID TRAINING



**4 & 5 March 2026 (Wed & Thu)**



**Remote Online Training (Zoom) &**



**Wyndham Grand Bangsar Kuala Lumpur ((Physical))**

**\*\* Choose either Zoom OR Physical Session**

## TRAINING APPROACH

Where appropriate, training learning activities will include the following:

- Interactive Lectures & Videos
- Pre and Post Test (Online)
- Facilitated Group Discussions & Quiz
- Practical exercises on calculation of stamp Duties
- Workshops and Group Activities.

## OVERVIEW

In Malaysia IRBM's stamp duties are imposed on instruments and not transactions. An instrument is defined as any written document. In general, stamp duty is levied on legal, commercial and financial instruments. The person liable to pay stamp duty is set out in the Third Schedule of Stamp Act 1949.

Under Sistem Taksir Sendiri Duti Setem (SDSAS), taxpayers or appointed agents must submit a stamp duty return together with the executed instruments/agreements and required information electronically, self-assess the applicable stamp duty and make payments within a specified timeframe.

Moving forward, the stamp duty self-assessment will come into effect in phases, commencing 1 January 2026. The phased implementation are as follows:

Phased implementation:

Phase 1 (2026) : Rentals, leases, general stamping and securities

Phase 2 (2027) : Property ownership transfers

Phase 3 (2028) : Other instruments and agreement

With the phased implementation, taxpayers will be required to independently calculate and pay stamp duty based on the type of instruments or agreements. Failure to comply or make a correct return will be liable to fines and penalties, following the amended Stamp Act.

Who should attend: Chief Executive Officers / Managing Directors / General Managers / Directors / Chief Operating Officers / Chief Financial Officers / Tax Directors / Accountants / Finance / Administrative Managers/ Accounts Managers & Executives and staff with delegated responsibilities to ensure proper stamping is made on company's instruments.

**Pre-requisite: Participants are allowed to bring their laptops and devices for navigation of STAMPS system**

## COURSE CONTENT

### Module 1

#### The Essentials of Malaysian Stamp Duty STSDS

- What you must know before applying self-assessment effective from 1 June 2025.
- Key principles, definition, chargeability, and scope including instruments.
- Fixed vs Ad Valorem: Not Just Numbers
- Decode the distinction for duty calculation via First Schedule Act 1949
- Budget 2026 Updates on Stamp Duty – Extension of stamp duty reliefs and exemptions

### Module 2 Amendments to Act, Audit Framework and Stamp duty exemption

- Amendments of Stamps Duty Act 1949
- Overview of Stamp Duty Audit framework for auditee companies.
- Stamp Duty General and Specific Exemptions, like Restructuring, Amalgamation of Companies and examples of scenarios
- Little-known reliefs that save thousands – Exemptions, remissions available and special cases
- Example of relief provisions on Stamp Duties
- Recent Stamp Duty Exemption Order updates and how to qualify
- Share Transaction Duty: When Is It Reduced?
- Practical exercise: How to verify calculation of stamp duty using online websites STAMP duty calculator for newbies

### Module 3

- Determining whether such instruments are subject to stamp duty
- FAQs on employment contracts instruments signed on before 1 January 2025, period of 1 Jan 2025 to 31 December 2025 on whether stamp duties are applicable
- IRBM STAMPS online system – how to register for individuals, companies, agents and add users for company ID.
- Exemptions and remissions available and Special Cases
- Example of relief provisions on Stamp Duties
- When Things Go Wrong – The Real Cost of Non-Compliance
- Fines, penalties & late stamping charges effective from 1 Jan 2025.
- Common causes of audit exposure.
- Exchange transactions and valuation traps in property transfer valuation using private valuer versus government valuation portal (JPPH)

### Module 4 Navigating STAMPS system

- The do's and don'ts
- User registration, selection of correct instruments
- How do stamping in STAMPS system
- Method of payments available – FPX and Virtual Account

### Module 5 Duty Calculation & Submission Mechanism

- Stamp duty calculation on instruments - Ad valorem duty and fixed duty application on instruments like
- Tenancy agreements for office, accommodation, leasing agreements, security documents like loan agreements, mortgages, sales and purchase agreements on immovable and movable assets, statutory declaration, partnership agreement, employment contracts, employment bonds, confirmation of employment and service level agreements
- Documents upload in SDSAS online system
- Types of documents subject to stamp duties

### Module 6: Preparing for The Big Shift in Stamp Duty Self-Assessment System

- Compliance checklist by departments for all documents for Phase 1: January 2026
- Instrument tracker for Stamp duty audit