



(Remission) Order 2021 [P.U.(A) 428/2021]

**RNP ENGINEERING & CONSTRUCTION SDN BHD
&
PEMUNGUT DUTI SETEM
BA-24NCvC-30-01/2025
BA-24NCvC-32-01/2025**

The Plaintiff was awarded Letters of Award both dated 10.05.2023 (“Letters of Award”) by Abina Construction and Trading to carry out a Project.

Upon completion of the audit against the Plaintiff, the Collector of Stamp Duty (“the Collector”) informed the Plaintiff that the stamp duty will be imposed for the two (2) Letters of Award. The Plaintiff requested the Collector to reassess the Letters of Award on the grounds that the Plaintiff was eligible for remission under the Stamp Duty (Remission) Order 2021 [P.U.(A) 428/2021] (“Remission Order”). The Collector requested the Plaintiff to provide with the stamped Master Agreement but the Plaintiff had failed to comply with the request. The Collector had then issued the Stamp Duty Assessment Notices all dated 28.11.2024 against the Letters of Award on the basis that the Plaintiff was not eligible for remission of stamp duty under the Remission Order.

The Plaintiff argued that the Letters of Award had already fulfilled the criteria prescribed in the Remission Order and was therefore entitled to the remission of stamp duty under the Remission Order. The Plaintiff contended that it was not responsible for requiring and ensuring the stamping of the principal instruments between the client, main contractor, and main sub-contractor.

The Collector argued that the Plaintiff had failed to comply with the requirement as stated in the Remission Order where the Plaintiff was required to state in the contract that the main contract document had been properly stamped in order for the Letters of Award to be eligible for remission of stamp duty under the Remission Order.

On 24.09.2025, the High Court dismissed the Plaintiff’s appeal with costs.

Editorial Note:

- *The Plaintiff has the right to file an appeal to the Court of Appeal within 30 days from the decision of the High Court.*