

**KOMPILASI SOALAN DAN JAWAPAN
SEMINAR PERCUKAIAN KEBANGSAAN TAHUN 2025
SIRI 5 : 10 NOVEMBER 2025**

TOPIK: TRANSFORMASI DIGITAL SISTEM TAKSIR SENDIRI CKHT & DUTI SETEM

BIL.	SOALAN	JAWAPAN
1.	Can i ask whether the letter of request to extend period of tenancy which signed by owner and tenant need to be stamp? Thank you.	Yes if the letter will act as an extension tenancy agreement
2.	When Stamps system is integrated into MyTax, will the documents previously stamped be available in system? If yes, how long will it be available?	No. Only data of previous application on STAMPS will be integrated
3.	Employee contract before 1/01/2025 need to stamping ?	Ya. Semua surat cara yang telah disempurnakan perlu disetamkan sewajarnya
4.	berkenaan kontrak penggajian pada 1 january 2026 adakah staff yang sedia. ada dan lama perlu di stamping juga @ cuma pekerja baharu	Semua surat cara yang telah disempurnakan perlu disetamkan sewajarnya
5.	If tenant send letter to owner to extend tenancy period (signed by tenant only), need to stamp? Subsequently, owner issue letter to tenant to agree the extension (signed by owner only), need to stamp?	Yes if the letter will act as an extension of existing tenancy agreement
6.	For voluntary disclosure on the documents which had not been stamp prior to July25, will LHDN audit the company for all of the signed documents prior to the period?	Audit will cover period of 3 to 5 years and tax payer is required to keep record of document for 7 years
7.	Is there any guideline or public ruling on stamp duty now or in future?	Garis panduan dan tatacara berkenaan penyeteman telah dikeluarkan secara berperingkat di laman web hasil
8.	For STSDS, is there any option to restrict user access? As employment contract is required to be stamped, it should not be shown to other users.	Yes
9.	Normally who should pay for the stamp duty? Provider or recipient?	For service contract, person whom payable are obligor (person undertake to pay for the service)
10.	Staff tolong company buat pembayaran setem duty sewa. Kalau kena buat di portal Mytax, atas mytax siapa dapat dibuat?	Log masuk di portal mytax perlu menggunakan id pemohon. Syarikat boleh melantik pemohon untuk mewakili syarikat bagi tujuan urusan penyeteman

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11.	For company S/B tax rate for year 2026 still same?	N/A
12.	The exemption of stamp duty on employment contract, is it means gross salary equal to RM3,000 or need to include all of the allowances, incentive etc?	Jumlah keseluruhan yang boleh didapati dalam kontrak pekerjaan tersebut
13.	If send quotation to customer and customer agree through email, need to stamp? Stamp on quotation or on email?	Boleh disetamkan pada dokumen tersebut dengan melampirkan email persetujuan tersebut
14.	kalau penggajian staff yang kiraan gajinya ikut hari (offshore) - based kepada berapa hari dia sign on, gaji tak fix RM 3k per month. kadang2 less 3k, kadang2 more than 3k. perlu buat stamp juga?	Semua surat cara yang disempurnakan perlu disetamkan dengan sewajarnya