



**STAMP DUTY: (EXEMPTION) ORDER 2021  
(P.U.(A) 53/2021)**

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**KUAN ZI YI  
V.  
COLLECTOR OF STAMP DUTY  
JA-24NCVC-1015-08/2024**

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 **HIGH COURT JOHOR BAHRU**  
 **YA PUAN NURULHUDA NUR'AINI NOR**  
 **20<sup>th</sup> JUNE 2025**

The Applicant was dissatisfied with the assessment raised by the Collector of Stamp Duty (“the Collector”) in respect of the disposal of a service apartment held by the Applicant

in Johor. Pursuant to Section 39(1) of the Stamp Act 1949 (SA 1949), the Applicant filed an appeal against the Notice of Assessment for the Transfer of Property with regards to stamp duty chargeable under ad-valorem duty amounting to RM4,800.

The Applicant applied for a stamp duty exemption under Stamp Duty (Exemption) Order 2021 (P.U.(A) 53/2021) (Exemption Order) as the purchase of the service apartment was for a first-time purchase and below RM500,000 which fell under the definition of “residential property” under Paragraph 2(4)(a) of the Exemption Order. A Statutory Declaration was made by the Applicant under Paragraph 2(3) of the Exemption Order.

The Collector submitted that the burden was on the Applicant to bring the Form 14A within the words of “residential property” as stated in the Exemption Order. If the property was a “residential property” for the purpose of Paragraph 2(4)(a) of the Exemption Order, then the Applicant would be entitled to claim for the stamp duty exemption.

The Collector argued that the exemption was not applicable to the purchased property by the Applicant as the property was not solely used as a dwelling house but was also used as “*kediaman/perkedaian/rumah kelab*” as shown in the deed of title. Further, the Statutory Declaration dated 1.7.2024 submitted by the Applicant had confirmed that the property did not include *small office home office (SOHO)*, *small office flexible office (SOFO)*, *small office virtual office (SOVO)* and *service apartment*.

The High Court had on 20.06.2025 dismissed the Taxpayer’s application and held that the service apartment did not fall within the meaning of “residential property” under the Exemption Order and therefore the Applicant would not be eligible for the stamp duty exemption. The Notice of Assessment that was raised by the Collector was confirmed and justifiable.

***Editorial Note:***

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