

**KOMPILASI SOALAN DAN JAWAPAN  
SEMINAR PERCUKAIAN KEBANGSAAN TAHUN 2025  
SIRI 3 : 29 OKTOBER 2025**

**TOPIK: TRANSFORMASI DIGITAL SISTEM TAKSIR SENDIRI CKHT & DUTI SETEM**

BIL.	SOALAN	JAWAPAN
1.	Adakah pekerja yang dilantik untuk akses eDS akan dapat akses MyInvois, eCKHT dan eFiling?!	Tidak. Ejen yang dilantik untuk eDS hanya dikhaskan untuk membuat permohonan penyetemen melalui eDS.
2.	Is sign quotation to stamping and how much the stamping fee	Ya jika dokumen tersebut membentuk satu kontrak. Pengenaan duti adalah berdasarkan kepada isi kandungan surat cara.
3.	Employment letter and other agreements sign prior to 2024 still need to be stamped, if need kindly indicate the years.	Sila rujuk FAQ di pautan <a href="https://stamps.hasil.gov.my/stamps/main/faq">https://stamps.hasil.gov.my/stamps/main/faq</a>
4.	Penalty and stamping duty of Surat cars sign before 2024 were exempted from stamping but why still required to submit for stamping, is time consuming and more space to keep the submission	Sila rujuk FAQ di pautan <a href="https://stamps.hasil.gov.my/stamps/main/faq">https://stamps.hasil.gov.my/stamps/main/faq</a>
5.	For taxpayer in the business of property dealing, the profit from disposal of building / land is subject to income tax. Is it still necessary to submit CKHT & pay 3% CKHT?	Tidak perlu jika pelupusan aset adalah tertakluk di bawah ACP1967.
6.	Will IRBM provide guidelines for POs?	Garis Panduan Teknikal duti setem telah dikeluarkan secara berperingkat. Sila rujuk Portal Hasil > Perundangan > Garis Panduan > Garis Panduan Teknikal
7.	Is general exemption apply to the Agreement related to the services to be rendered entirely outside malaysia? if yes, do we need to submit to IRB under STSDS to obtain exemption certificate?	Ya. Semua permohonan pengecualian atau peremitan perlu dibawa kepada LHDNM unntuk tujuan pengindorsan
8.	If we have contract and followed by PO which also have T&C, is the PO still required to be stamped on top of contract?	Sekiranya terdapat beberapa surat cara disediakan untuk transaksi yang sama, surat cara utama akan dikenakan duti ad-valorem dan surat cara sampingan akan dikenakan duti tetap.
9.	If my service contract is without value where the SD is at rm10 , do i still need to stamp POs which also have a formal terms and conditions?	Ya

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10.	Will IRB provide stamp duty calculator to taxpayer under STS?	Ya
11.	STAMPS user is registered under co sec firm's representative, is it now auto assign him to eDS? Or anyone could login eDS to submit stamp duty application? How long STAMPS still accessible?	Ya. Akses Ejen duti sedia ada boleh terus membuat permohonan penyetemen melalui eDS. STAMPS akan ditamatkan penggunaannya pada 31.12.2025
12.	Is company required to appoint staff like e-invoice for accessing e-duti setem?	Ya
13.	Under STS, for cases under exemption or remission, IRB will carry out formal assessment before notice of assessment issued?	Ya
14.	auditor and tax agent engagement letter need to stamp?	Ya
15.	when the system will be ready?	Sistem eDS akan digunakan mulai 1 Januari 2026
16.	For taxpayer in the business of property dealing, the profit from disposal of building / land is subject to income tax. Is it still necessary to submit CKHT & pay 3% CKHT?	Tidak perlu jika pelupusan aset adalah tertakluk di bawah ACP1967.
17.	Do we need to re-submit access for corporate users from STAMPS portal to MYTAX portal?	Buat masa ini, Ejen duti sedia ada boleh terus membuat permohonan penyetemen melalui eDS melalui MyTax mulai 1 Januari 2026
18.	Quotation need stamping?	Ya jika dokumen tersebut membentuk satu kontrak. Pengenaan duti adalah berdasarkan kepada isi kandungan surat cara.
19.	Jika perjanjian pinjaman kewangan dalam matawang Japanese Yen. Bagaimana pengiraan duti setem ? Kena buat tukaran ke MYR? Rate tukaran ikut tarikh perjanjian atau tarikh pinjaman diterima?	Ya. Nilai pinjaman perlu dinyatakan dalam Ringgit Malaysia (RM) dan kadar tukaran adalah berdasarkan kadar tukaran pada tarikh perjanjian.
20.	Appreciate if IRB will have clear rules for cut off pertaining to the submission year	Garis panduan akan dikeluarkan dalam masa terdekat
21.	For taxpayer in the business of property dealing, the profit from disposal of building / land is subject to income tax. Is it still necessary to submit CKHT & pay 3% CKHT?	Tidak perlu jika pelupusan aset adalah tertakluk di bawah ACP1967.
22.	Is the first signed person to bear the stamping fee? Or the service recipient? Or the service provider? If IRB audit, which party supposes to impose penalty?	Penentuan pembayar duti bagi sesuatu surat cara adalah tertakluk kepada Seksyen 33 dan Jadual Ketiga Akta Setem 1949.

