

**KOMPILASI SOALAN DAN JAWAPAN
SEMINAR PERCUKAIAN KEBANGSAAN TAHUN 2025
SIRI 4 : 5 NOVEMBER 2025**

TOPIK: TRANSFORMASI DIGITAL SISTEM TAKSIR SENDIRI CKHT & DUTI SETEM

BIL.	SOALAN	JAWAPAN
1.	For CKHT of Development Agreement, where deemed disposal applies, how to determine market value of the disposal value where landowner entitlement is not finalised until final SPA approval?	Sekiranya pelupusan tertakluk kepada CKHT, pelupus boleh mendapatkan nilai pasaran hartanah yang dilupuskan daripada jurunilai bertauliah pada tarikh perjanjian tersebut.
2.	Harus akses MyTax sebagai wakil pengarah atau boleh gunakan MyTax peribadi bg urusan stamping syarikat	Perlu mempunyai peranan wakil pengarah sekiranya ingin mengemukakan permohonan penyeteman dokumen syarikat.
3.	For Director remuneration subject to stamp duty? No letter of employment	Duti setem dikenakan ke atas surat cara yang tertakluk di bawah Jadual Pertama Akta Setem 1949. Jika tiada surat cara disediakan, tiada duti setem boleh dikenakan secara lisan.
4.	Can stamp duty exemption be applied if I inherit a house, or is it only applicable for purchasing my first home?	Pengecualian duti setem hanya diberikan kepada pembelian rumah pertama yang memenuhi syarat yang ditetapkan dalam warta yang berkenaan.
5.	Is the old account registered in STAMPS links to the MyTax eDS? Or need to register a new account in MyTax eDS to do stamping?	Akaun yang didaftarkan di STAMPS boleh digunakan untuk permohonan di eDS. Namun begitu, log masuk adalah melalui MyTax.
6.	Commissions are performance based. As such, is commission-based employment contracts with basic salary of RM1,700 subject to stamp duty or exempted since there is uncertainty over the monthly income?	Jumlah keseluruhan yang dinyatakan dalam kontrak tersebut.
7.	If a property is jointly purchased by two individuals, but only one of them is a 1st-time homebuyer and the other one has already owned a property, the stamp duty exemption applicable?	Ya. Hanya pembeli yang layak dan memenuhi syarat warta yang berkenaan sahaja akan diberikan pengecualian duti setem.

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8.	E-Stamp only available in BM and lots of complaints from business operators. Please provide English version immediately to avoid misunderstanding in future.	Ambil maklum. Borang Nyata Duti Setem akan disediakan dalam dwi bahasa (BM & BI)
9.	If e invoice of legal fee is under other co-owner, can the taxpayer claim legal fee relating to his portion (eg 3/4 portion) for deduction against CKHT computation? Legal firm only issue 1e invoice.	Sekiranya pelupus tersebut menanggung kos tersebut bersama, belanja tersebut dibenarkan sebagai belanja CKHT mengikut bahagian pemilikan.
10.	Legal fee deduction with e invoice issued by lawyer to 1 of the owner only, can the other co owner claim such deduction upon filing CKHT ? Invoice not in taxpayer name but in other co-owner name?	Pelupus kedua boleh menuntut bayaran guaman sekiranya dibuktikan bahawa pelupus pertama hanya menuntut bayaran guaman untuk bahagiannya sahaja (dalam kes di mana e-invois dikeluarkan atas nama pelupus pertama)
11.	What should we do if we wan to view the data that we submitted in STAMPS (old website) ? Will it be appear in the new e-stamp (new website)?	Ya
12.	Is Stamping required for a non executive director who is issued with a contract of service	Ya