LEMBAGA HASIL DALAM NEGERI MALAYSIA (LHDNM)

Inland Revenue Board of Malaysia

Stamp Duty FAQ

Applying for Stamping via e-Stamp Duty — Self-Assessment Stamp Duty System (STSDS)

(Updated: 31 December 2025)

1. Introduction to Stamp Duty

No.	Question	LHDNM's Answer
1	**What is stamp duty?**	Stamp duty is a direct tax imposed by the Government on certain written legal documents ("instruments"), such as tenancy agreements, loan agreements, sale and purchase agreements, and other legal instruments listed under the Stamp Act 1949.
2	**Why do I need to pay stamp duty?**	Paying stamp duty makes your instrument legally valid and admissible as evidence — including in court, should a dispute ever arise.
3	**Is stamp duty charged on all instruments?**	No. Only instruments listed under the **First Schedule of the Stamp Act 1949** are subject to stamp duty.
4	**Are digital or electronic instruments subject to stamp duty?**	Yes. Electronic instruments are treated the same as written instruments and are subject to stamp duty.

2. Self-Assessment Stamp Duty System (STSDS)

No.	Question	LHDNM's Answer
5	**What is the Self-Assessment Stamp Duty System (STSDS)?**	STSDS lets you assess the stamp duty payable on your own instrument yourself, without waiting for an assessment notice from LHDNM.
6	**What's the difference between STSDS and formal assessment?**	***STSDS:*** You complete the BNDS and self-assess the duty payable. Payment can be made as soon as the BNDS is successfully submitted. ***Formal Assessment:*** You complete the BNDS and submit your application for LHDNM to process. Payment can only be made once LHDNM issues a Notice of Assessment.
7	**When does STSDS start?**	STSDS is being rolled out in phases starting 1 January 2026.
8	**Which instruments are covered under Phase 1 of STSDS?**	Phase 1 covers instruments under three categories: General Stamping, Securities, and Tenancy/Lease.

3. Your Responsibilities as a Duty Payer

No.	Question	LHDNM's Answer
9	**Who is responsible for paying stamp duty?**	The person or party responsible is set out in the **Third Schedule of the Stamp Act 1949**. See the Technical Guideline: Introduction to Stamp Duty (6 Nov 2025):

No.	Question	LHDNM's Answer
		View guideline (PDF)
10	**Do I need a Tax Identification Number (TIN) for stamp duty matters?**	Yes. All duty payers and their representatives —including everyone party to the agreement — need a TIN.
11	**Can I appoint someone to handle the stamping process for me?**	Yes. You may appoint an authorised representative or agent to manage the stamping process on your behalf.
12	**What are my main responsibilities as a duty payer?**	• Choosing the correct type of stamping • Filling in the BNDS accurately, including the content of the instrument • Paying the duty within the stipulated time frame • Keeping related records for seven (7) years

4. Accessing the e-Stamp Duty System

No.	Question	LHDNM's Answer
13	**How do I access e-Stamp Duty from 1 January 2026?**	• The MyTax Portal • The e-Stamp Duty Portal
14	**How do I log in via the MyTax Portal?**	Log in using your MyTax ID and password. Navigate to: MyTax > ezHASiL Services > Stamp Duty > e-Stamp Duty
15	**How do I log in via the e-Stamp Duty Portal?**	Go to stamps.hasil.gov.my and log in with your STAMPS ID and password.

5. Stamp Duty Declaration Form (BNDS)

No.	Question	LHDNM's Answer
16	**What is the Stamp Duty Declaration Form (BNDS)?**	The BNDS is the form used to apply for stamping and declare details of your instrument, for calculating stamp duty, submitted via e-Stamp Duty.
17	**How is stamp duty calculated under STSDS?**	The system automatically calculates the stamp duty payable, based on the information you enter in the BNDS.

6. Stamping and Assessment Timeframes

No.	Question	LHDNM's Answer
18	**When must an instrument be submitted for stamping?**	Within 30 days from the date the instrument is signed.
19	**What is the stamping period for instruments signed outside Malaysia?**	Within 30 days after the instrument is first received in Malaysia.
20	**What does "deemed assessment" mean?**	It means the stamp duty is treated as having been assessed by the Collector on the date the BNDS is submitted.

No.	Question	LHDNM's Answer
21	**When must stamp duty be paid after the BNDS is submitted?**	***STSDS:*** Within 30 days from the date the BNDS is submitted. ***Formal Assessment:*** Within 30 days from the date the Notice of Assessment is issued.

7. How to Apply for Stamping via STSDS

No.	Question	LHDNM's Answer
22	**How do I apply for stamping?**	● Log in to MyTax ● Select ezHASiL Services > Stamp Duty > e-Stamp Duty ● Choose your role (individual / agent) ● Click Application Form > Stamping ● Select the relevant type of stamping ● Complete the BNDS and upload the relevant instrument User manual available at stamps.hasil.gov.my
23	**What attachments or documents do I need to upload?**	● The instrument you wish to stamp ● Any relevant supporting documents (if applicable)
24	**Can I check the stamp duty amount before submitting the BNDS?**	Yes. The system displays a summary of the calculated duty and a draft BNDS. You must review this carefully and ensure all information is accurate before submitting.

8. Stamp Duty Payment and Stamp Certificate

No.	Question	LHDNM's Answer
25	**What payment methods are available?**	● FPX ● eTT (Virtual Account) ● Public Bank Berhad or CIMB (CIMB BizChannel only) internet banking, via Bill Payment
26	**What should I do after paying stamp duty?**	Download and print your Stamp Certificate, then attach it to the relevant instrument as official proof of payment and stamping.
27	**What if my Stamp Certificate fails to print, or I lose it?**	Contact LHDNM via: ● The feedback form on the official HASiL Portal, or ● Your nearest Stamp Office, for help regenerating the certificate maklumbalaspelanggan.hasil.gov.my
28	**Can I download or print my Stamp Certificate more than once?**	It can only be printed once via the e-Stamp Duty Portal. However, if you saved it as a PDF, you can print that saved copy again anytime.

9. Corrections, Appeals and Refunds

No.	Question	LHDNM's Answer
29	**Can I correct a mistake in my BNDS?**	Yes, via Application Form > General Information Correction, if there's an error or missing information.

No.	Question	LHDNM's Answer
30	**Can I object or appeal against an assessment?**	Yes, within the stipulated period via Application Form > Appeal, selecting "Assessment Appeal" as the type.
31	**How do I apply for a stamp duty refund?**	Via Application Form > Refund.
32	**Is there a deadline for applying for a refund?**	Generally within 24 months from the date the instrument was signed. Certain provisions under the Stamp Act 1949 set different deadlines for specific scenarios — worth checking if one applies to you.

10. Offences, Penalties and Audits

No.	Question	LHDNM's Answer
33	**Is a penalty charged if I fill in the BNDS incorrectly?**	For the first year of STSDS, no penalty applies for: ● Submitting an incorrect BNDS ● Providing inaccurate information affecting the duty charged Details: STSDS Operational Guideline (26 Dec 2025)
34	**What happens if an instrument is stamped late?**	● RM50.00 or 10% of the duty underpaid (whichever is higher) — stamped within 3 months after the due date ● RM100.00 or 20% of the duty underpaid (whichever is higher) — stamped more than 3 months after the due date *Rates effective since 1 January 2025.*
35	**Can LHDNM audit duty payers?**	Yes. LHDNM may audit instruments and related records. Stamp Duty Audit Framework
36	**How long must instruments and related records be kept?**	At least seven (7) years from the date the instrument was stamped.

This is a plain-English summary based on LHDNM's official FAQ (updated 31 December 2025). For legal purposes, always refer to the original Bahasa Malaysia document and official guidelines linked above, or contact LHDNM directly.