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## **JAWATANKUASA PEGUAM PULAU PINANG PENANG BAR COMMITTEE**

CPC 10/21

4 Mar 2021

To Members of the Penang Bar,

### **Application for Assessment of Stamp Duty for Security Documents/Agreements**

Members are hereby notified that starting from 1 Mar 2021, every application for assessment of stamp duty for both principal and subsidiary security documents/agreements has to be done via Inland Revenue Board of Malaysia ("LHDN") online STAMPS system (<https://stamps.hasil.gov.my/>).

However, exceptions are given until 30 Jun 2021 to the application for assessment of the following:

- i. Transfer of Property;
- ii. Transfer of Share;
- iii. Transfer of Business; and
- iv. Subsidiary documents/agreements where their principal documents/agreements have been stamped using the Digital Franking System (DFS),

in which the application can be done through the following methods:

- i. DFS; or
- ii. Revenue Stamp (*Setem Hasil*)

Please be further informed that the DFS at all LHDN stamp duty counters will be discontinued on 30 Jun 2021 pursuant to Circular No. 453/2020 of Conveyancing Practice Committee of Bar Council, and starting from 1 Jul 2021, every application for assessment of stamp duty has to be done via their online STAMPS system.

Should you have any enquiries, please contact the nearest LHDN branch, or send them an email via [stamps@hasil.gov.my](mailto:stamps@hasil.gov.my).

Members are therefore advised to take note of the above information on an urgent and immediate basis.

**Ravi Chandran**  
Chairman