

# NAVIGATING THE STAMP DUTY SHIFT: FOCUS ON EMPLOYMENT CONTRACTS

18 JULY 2025

9am – 5pm



Holiday Inn & Suites Penang Prai , Bukit Mertajam



Ms. Lee / Ms. Hon | 04-3315988 | [info@oaca.com.my](mailto:info@oaca.com.my)

*Speaker:* Ms. Yong Mei Sim

*Jointly organised by:*

Ooi & Associates Tax Services Sdn. Bhd. (457729-M)

YS LOWE Resources Sdn. Bhd. (1083502-D)



## **Course Content**

### **(With Employment Contracts as Primary Focus)**

**8:00 AM – 9:00 AM | Registration**

**9:00 AM – 10:30 AM | Stamp Duty on Employment Contracts**

- When does stamp duty apply?
- Offer letters, bonuses, stock options & non-compete clauses
- Real audit case studies & common mistakes

**10:30 AM – 10:45 AM | Morning Break**

**10:45 AM – 1:00 PM | Stamping Pitfalls in HR Practices**

- Appointment letters, secondment agreements, terminations
- Differences between contracts for services vs contracts of service
- Stamp duty classification & instruments checklist

**1:00 PM – 2:00 PM | Lunch Break**

**2:00 PM – 3:30 PM | Overview: Other Key Stamp Duty Triggers**

- Share transfers and ad valorem vs fixed duty
- Property transfers, novation, and loan instruments
- What to declare under self-assessment

**3:30 PM – 3:45 PM | Afternoon Break**

**3:45 PM – 4:30 PM | Stamp Duty Self-Assessment & Audit Readiness**

- How self-assessment works from 1.1.2026
- Preparing for audit queries and appeals
- Recent case law and lessons for employers

**4:30 PM – 5:00 PM | Q&A and Real-World Scenario**

## SPEAKER'S PROFILE

Ms. Yong has over 35 years in Inland Revenue Board of Malaysia (“IRB”) and last held the position as Principal Assistant Director of Penang. She speaks extensively for Chartered Institute Taxation Malaysia, Malaysia Institute of Accountants, CPA Australia and other professional training institutions around the country and shares her valuable experience and expertise on income tax updates and all other relevant taxation matters.

## WHY YOU MUST ATTEND

As self-assessment for stamp duty began on **1 Jan 2026**, employers and HR practitioners must be prepared for the growing tax risks involving **employment contracts, offer letters, bonuses, and stock options**. This seminar centers on stamp duty implications in employment-related instruments—a growing area of scrutiny by the IRB—and provides practical guidance for compliance, documentation, and audit defense.

Whether you're from **HR, legal, payroll, or finance**, this full-day training will equip you with critical insights—backed by real-life audit cases and experience from the speaker.

## REGISTRATION

Please complete the Registration form.



## PAYMENT DETAILS

- RM680 for each participant (client)
- RM730 for each participant (non-client)
- Please issue cheque made payable to “**YS LOWE Resources Sdn. Bhd.**” or alternatively direct transfer to our bank account: **PBB3192960618**