

STAMP DUTY IN MALAYSIA: FROM STAMPS TO MYTAX & PREPARING FOR SELF-ASSESSMENT AND AUDITS

9 JAN 2026

9am – 5pm

📍 Holiday Inn & Suites Penang Prai , Bukit Mertajam
📞 Ms. Lee / Ms. Hon | 04-3315988 | 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)



Objective

Equip participants with practical, up-to-date stamp duty know-how to comply confidently—covering key rules, audit readiness (2025), and a smooth transition from STAMPS to MyTax ahead of self-assessment (2026).

Course Outline

- **Module 1: Stamp Duty Basics & Why It Matters**
 - What stamp duty is (tax on instruments, not transactions)
 - Key definitions: instrument, written/electronic records, execution, deadlines
- **Module 2: Documents & Duty Types (Fixed vs Ad Valorem)**
 - Common chargeable instruments in practice
 - Fixed duty ad valorem duty and how to spot the difference
- **Module 3: High-Risk Documents in Business**
 - Tenancy and rental agreements
 - Loan agreements and related-party / intercompany instruments
 - Service agreements, engagement letters, NDAs, POs (when they become “instruments”)
- **Module 4: HR & Employment Documents**
 - What must be stamped vs what typically isn’t
 - Renewals, variations, secondment letters, training bonds, common pitfalls

- **Module 5: New Rules & Enforcement Focus (2024–2025)**
 - End of stamp stickers/franking and shift to electronic evidence
 - Stamp Duty Audit Framework (effective 1 Jan 2025): scope, selection, audit coverage, common findings
 - Penalties and practical “audit-proofing” steps
- **Module 6: Recent Cases & Practical Interpretation**
 - Key case learnings affecting duty exposure and drafting approach
 - Movable assets vs trading stock vs fixed assets: what changes in duty treatment
- **Module 7: Self-Assessment Era (from 1 Jan 2026)**
 - What changes operationally: taxpayer responsibility, payment timing, record-keeping
 - Appeals/refunds and handling corrections under self-assessment
- **Module 8: STAMPS → MyTax Migration Readiness**
 - Timeline: STAMPS access ends 31 Dec 2025; MyTax usage from 1 Jan 2026
 - MyTax activation/testing steps and internal readiness checklist
- **Wrap-Up**
 - Summary of key changes (2024–2026)
 - Compliance checklist and Q&A

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.

REGISTRATION

Please click "Register" on <https://oaplt.com.my/event/>



PAYMENT DETAILS

- RM 620 for each participant (HRDC registered)
- RM 590 for each participant (non-HRDC registered)
- Please issue cheque made payable to "**YS LOWE Resources Sdn. Bhd.**"

or alternatively direct transfer to our bank account:
PBB3192960618