



**Circular No 119/2020
Dated 22 Apr 2020**

To Members of the Malaysian Bar

Issue of Extended Deadline for Payment of Stamp Duty

We refer to [Circular No 101/2020](#) entitled “Update on Stamping Issues”, dated 13 Apr 2020.

On 16 Apr 2020, the Bar Council wrote to Lembaga Hasil Dalam Negeri Malaysia (“LHDN”) to seek clarification on the issue of extended deadline for payment of stamp duty, as there appears to be a discrepancy between the FAQs issued by LHDN (as of 10 Apr 2020), which mentions it to be until 31 May 2020, and their letter to us dated 11 Apr 2020, which mentions it to be until 30 Apr 2020.

We have received a letter dated 18 Apr 2020 from LHDN, and the Question-and-Answer format of the exchange is set out below:-

- (1) **Q:** For documents which the deadline for payment of stamp duty falls between 18 Mar 2020 and 29 Apr 2020, is the extended deadline without penalty until 30 Apr 2020 or 31 May 2020?
A: Documents which deadline for payment of stamp duty falls between 18 Mar 2020 and 30 May 2020, may be stamped by **31 May 2020** without penalty.
- (2) **Q:** For stamp duty assessed in a notice of assessment, where the deadline for payment falls between 18 Mar 2020 and 29 Apr 2020, is the extended deadline without penalty until 30 Apr 2020 or 31 May 2020?
A: Stamp duty assessed in a notice of assessment, where the deadline for payment falls between 18 Mar 2020 and 30 May 2020, may be paid by **31 May 2020** without penalty.
- (3) **Q:** We have used the reference of “29 April 2020” in our letter, as this was the date being referred to in the letter by LHDN. However, this date differs from that of the end date of the third phase of the Movement Control Order (“MCO”) period announced by the Government, which is on 28 Apr 2020.
A: After the announcement of the extension of the second phase of the MCO period, which was supposed to end on 14 Apr 2020, all payments of stamp duty for documents and stamp duty assessed in a notice of assessment, where the deadline for payment falls between 18 Mar 2020 and 29 Apr 2020, the extended deadline without penalty is until 30 Apr 2020. However, after the announcement of the MCO period being further extended until 28 Apr 2020, LHDN has decided that the extended deadline will be until **31 May 2020**.

(4) **Q:** We would like to suggest that in respect of stamp duty for documents and stamp duty assessed in a notice of assessment, where the deadline for payment falls within the MCO period, a blanket extended deadline for payment is to be granted for up to 30 days after the MCO period ends.

A: LHDN has confirmed that in respect of stamp duty for documents and stamp duty assessed in a notice of assessment, where the deadline for payment falls between 18 Mar 2020 and 30 May 2020, the extended deadline is until **31 May 2020**, which is more than 30 days after the MCO period ends. However, submission of documents for stamping and payment of stamp duty can still be done online through STAMPS during the MCO period.

Please click [here](#) (see page 3 onwards) to view LHDN's letter dated 18 Apr 2020.

Should you have enquiries, please contact the nearest LHDN branch, or send them an email at stamps@hasil.gov.my.

Thank you.

A G Kalidas
Secretary
Malaysian Bar



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Tarikh : 18 April 2020

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Tuan,

PENERANGAN LANJUT MENGENAI LANJUTAN MASA YANG DIBERI UNTUK PEMBAYARAN DUTI SETEM

Dengan segala hormatnya saya merujuk kepada surat tuan bertarikh 16 April 2020 berkaitan perkara di atas.

2. Susulan daripada pengumuman Kerajaan tentang pelanjutan tempoh Perintah Kawalan Pergerakan (PKP) sehingga 28 April 2020, Lembaga Hasil Dalam Negeri Malaysia (LHDNM) telah memberikan lanjutan masa bagi urusan penyeteman surat cara dan pembayaran duti setem seperti yang dinyatakan dalam FAQ LHDNM yang dikemaskini pada 16 April 2020.

3. Walau bagaimanapun, penerangan lanjut bagi menjawab persoalan pihak tuan adalah seperti berikut:

3.1 Perenggan 6(a)

Bagi dokumen yang tarikh akhir bayaran duti setem jatuh pada 18 Mac 2020 sehingga 30 Mei 2020, lanjutan masa diberi tanpa dikenakan penalti lewat bayar sehingga 31 Mei 2020.

3.2 Perenggan 6(b)

Bagi notis taksiran yang tarikh akhir bayaran jatuh pada 18 Mac 2020 sehingga 30 Mei 2020, lanjutan masa diberi tanpa dikenakan penalti lewat bayar sehingga 31 Mei 2020.

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3.3 Perenggan 7

Selepas pengumuman pelanjutan tempoh PKP fasa kedua yang berakhir pada 14 April 2020, semua pembayaran duti setem ke atas dokumen dan notis taksiran yang tarikh akhir jatuh pada 18 Mac 2020 hingga 29 April 2020 dilanjutkan ke 30 April 2020 tanpa dikenakan penalti lewat. Walau bagaimanapun, LHDNM telah memanjangkan tarikh akhir bayaran kepada 31 Mei 2020 apabila PKP dilanjutkan kepada 28 April 2020.

3.4 Perenggan 8

Merujuk kepada jawapan di perenggan 3.1 hingga 3.3 di atas, pembayaran duti setem ke atas dokumen dan notis taksiran yang sepatutnya berakhir pada 18 Mac 2020 sehingga 30 Mei 2020 dilanjutkan kepada 31 Mei 2020 iaitu lebih 30 hari selepas tempoh PKP. Walau bagaimanapun, permohonan penyeteman dan bayaran secara dalam talian melalui STAMPS boleh dilakukan sepanjang tempoh PKP.

4. Pihak kami berharap penerangan yang diberikan seperti di atas telah dapat menjelaskan pertanyaan pihak tuan mengenai lanjutan masa yang diberi untuk pembayaran duti setem.

5. Sekiranya terdapat pertanyaan lanjut atau kes yang memerlukan tindakan segera, pihak tuan boleh menghubungi Pejabat Setem Cawangan yang berdekatan atau emel kepada stamps@hasil.gov.my.

Kerjasama dan perhatian tuan berhubung perkara ini amat dihargai.

Sekian, terima kasih

"BERKHIDMAT UNTUK NEGARA"


[AZALINA BINTI HAMDİ]

Pengarah

Jabatan Operasi Setem & CKHT

Lembaga Hasil Dalam Negeri Malaysia.