



PERSATUAN PEMBORONG BINAAN MALAYSIA

Master Builders Association Malaysia



SIRIM
QUALITY SYSTEM MS ISO 9001:2000
Registration No. AR 1824

*The Prime Mover and The Recognized Voice
of the Malaysian Construction Industry*

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MBAM/25/01/866

11th September 2009

TO: ALL MEMBERS

STAMP DUTY ACT DEFERRED UNTIL 2011

We wish to inform you that the Secretary of Tax Analysis Department, Ministry of Finance (MOF), Datuk Aziyah Bahauddin's letter ref. no. CR(8.09)248/39/7-217 JLD.7(9) dated 9th September 2009, has announced:

1. The Minister of Finance has invoked his discretionary powers under Section 80 of the Stamp Act 1949 to agree that **effective 15th September 2009 to 31st December 2010, all service agreements will be imposed a stamp duty of RM50.00.**
2. The Government is unable to gazette the above ruling immediately, not until 15th September 2009. For application requests before the gazetted date, the approval for stamp duty remittance will be considered on a case-to-case basis under Section 80(1A), Stamp Act 1949 (if any). All applications can be directed to:
*Ketua Setiausaha Perbendaharaan
Bahagian Analisa Cukai
Aras 6, Block Tengah
Kompleks Kementerian Kewangan
Precint 2 62592 Putrajaya
(Attention: Setiausaha Bahagian Analysis Cukai)*
3. **Effective 1st January 2011, all companies will be charged at ad-valorem stamp duty for all service agreements.**
4. Advice from MOF:
 - a. To include the ad-valorem stamp duty cost in the contract.
 - b. Companies are advised to segregate the cost for materials & services. The stamp duty payment would be reduced as one needs to pay ad valorem stamp duty for service only.
5. The announcement and decision made by MOF on 15th July 2009 with regards to the **construction service agreements is valid and is effective 1st January 2011.** (Ad-valorem to be paid by one tier only - private contract-first tier and government contract-second tier).

For further clarification kindly contact assigned Officer Ms Lee Siew Mei at 03-79848636 or email to mbam05@mbam.org.my. Thank you.

Yours faithfully
MASTER BUILDERS ASSOCIATION MALAYSIA

TONY LEE
CHIEF OPERATING OFFICER