

TECHNICAL

Indirect Tax

LHDNM TECHNICAL GUIDELINES – GUIDELINES FOR APPLICATION ON RELIEF FROM STAMP DUTY UNDER SECTION 15 AND SECTION 15A OF THE STAMP ACT 1949

The Inland Revenue Board of Malaysia (LHDNM) has issued the following [technical guidelines](#) dated 26 February 2019 (available in Bahasa Malaysia only) on its website. The purpose of these guidelines is to explain the application procedures for the relief of stamp duty –

- 1) [Guidelines for Application on Relief from Stamp Duty under Section 15 of the Stamp Act 1949](#) (*Relief from stamp duty in case of reconstructions or amalgamations of Companies*)
- 2) [Guideline for Release Application for Stamp Duty under Section 15A of the Stamp Act 1949](#) (*Relief from stamp duty in case of transfer of property between associated companies*)

Members may read the Guidelines in full on the websites of the [Institute](#) and the [LHDNM](#).

You may write to the Institute at technical@ctim.org.my or secretariat@ctim.org.my in respect of any suggestions, concern or comments you may have on the Guidelines so that we may raise them to the LHDNM.

Note: Recent amendments to Section 15 and Section 15A of the Stamp Act 1949 were made via Section 66 and Section 67 of the [Finance Act 2018](#). The amendments commenced on the coming into operation of the Finance Act 2018.

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