
TECHNICAL

Indirect Taxation

LHDNM GUIDELINES ON STAMP DUTY ON SHARE TRANSFER INSTRUMENTS FOR COMPANY SHARES WHICH ARE NOT LISTED ON BURSA MALAYSIA (2019)

Guidelines (Available in Bahasa Malaysia only)	Remarks (Please access the Guidelines for the full details)
<p>Stamp Duty on Share Transfer Instruments for Company Shares which are not listed on Bursa Malaysia (2019)</p> <p>(Dated 6 November 2019 and issued on LHDNM's website on 23 June 2020)</p>	<p><u>Purpose</u></p> <p>These Guidelines amend and replace the Guidelines on the Stamping of Share Transfer Instruments for Shares that are not quoted on the Kuala Lumpur Stock Exchange [Reference No.: LHDN.01/34/42/68-100-032(T)] ("Guidelines 2001")* by revising the existing rules so that it is relevant to the current situation as well as to update the current wording and procedures to be in line with related Acts.</p> <p>*The Guidelines 2001 is cancelled with effect from 1 June 2019.</p> <p><u>Reference</u></p> <ul style="list-style-type: none">Guidelines on the websites of the Institute and the LHDNM.

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

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