



STAMP ACT 1949 COMPLIANCE FOR HUMAN RESOURCES

*ENSURING LEGALLY COMPLIANT EMPLOYMENT
DOCUMENTATION & PROCESSES*

RM 1,500



100% HRDC Claimable

COURSE SUMMARY

The **Stamp Act 1949** has long been part of Malaysia's legal framework, but **recent enforcement by LHDN** has elevated stamping compliance to a critical priority for HR operations. Failure to stamp employment contracts, mutual separation agreements, confidentiality agreements, and other HR-related instruments within the prescribed timelines can lead to **financial penalties, audit risks**, and even render documents **unenforceable in legal disputes**.

With the **LHDN Stamps Portal** now in full implementation and clear deadlines for submission, stamping is no longer a discretionary administrative task—it is a **core compliance obligation** that must be embedded into HR processes.

This comprehensive training will equip HR professionals with:

- A solid understanding of the **Stamp Act 1949** and its application to employment-related agreements.
- Awareness of **employer liabilities, exemptions, penalties**, and current **LHDN guidelines**.
- Step-by-step guidance on using the **LHDN Stamps Portal**, including **hands-on practice**.

By the end of the course, participants will have the legal knowledge, practical skills, and procedural frameworks necessary to ensure **full compliance**, minimise risk, and maintain audit readiness for all stamping obligations under the law.



WHY THIS TRAINING IS NECESSARY FOR COMPANIES

- **Legal Enforceability**

Unstamped agreements may not be admissible in court, leaving employers unprotected.

- **Avoiding Penalties**

Late stamping attracts substantial penalties and interest under the Stamp Act.

- **Regulatory Compliance**

LHDN is actively monitoring HR-related documents for stamping compliance.

- **Reputation Protection**

Demonstrating compliance enhances trust with employees, regulators, and stakeholders.

TARGET AUDIENCE

- HR Managers & Executives
- Payroll & Admin Officers
- Compliance & Legal Teams
- Business Owners & Directors



LEARNING OBJECTIVES

By the end of this course, participants will be able to:

1. Understand the legal framework and requirements of the Stamp Act 1949 concerning HR documentation.
2. Identify which HR-related agreements require stamping and which are exempt.
3. Apply the correct stamp duty rates and timelines as per current LHDN regulations.
4. Operate the LHDN Stamps Portal for individual stamping submissions.

LEARNING OUTCOMES

Upon completion, participants will be able to:

- Explain the purpose and scope of the Stamp Act 1949 (HR related).
- Determine stamping requirements for various HR instruments.
- Navigate the Stamps Portal for accurate and timely submissions.

TRAINING METHODOLOGY

- Lecture & Presentation – for legal concepts and regulations.
- Demonstration Session – Live walkthrough of the LHDN portal and a sample XML file structure for illustration purposes only.
- Group Discussion



COURSE OUTLINE

Module 1: Introduction to the Stamp Act 1949 in the HR Context

- Purpose and scope of the Stamp Act 1949.
- Applicable stamp duty rates.
- Definition of “instrument” under the Act.
- Relevance to HR: contracts, amendments, settlements, NDAs.
- Common misconceptions and outdated practices.

Module 2: Employer Liability & Compliance Requirements

- Statutory obligations for stamping HR-related documents.
- Instruments requiring stamping:
 - Employment agreements (permanent, fixed-term, part-time, redesignation, expatriate, others)
 - Internship agreements
 - Mutual separation agreements (MSA)
 - Non-disclosure/confidentiality agreements
 - Secondment/transfer agreements
 - Contract for Service (Freelancers)
 - Amendments to employment terms
- Exemptions under the Act.
- 30-day stamping timeline and late-stamping penalties.
- Legal and operational risks of non-compliance.

Module 3: Recent Updates by LHDN & Appeal Process

- Latest guidelines on stamping employment-related instruments (including recent LHDN FAQ Circulars/FAQ updates)
- Penalties & Key Dates
- Stamp Duty waiver
- Stamp vs Income Tax Clarification
- Need for endorsement of pre-2025 Employment Contracts
- Appeal process
- Latest Update: Budget 2025 - Increasing the capping to RM3,000 from RM300

Module 4: LHDN Stamps Portal Overview

- Appointment of Stamp Agent.
- Registration process (organisation vs. individual).
- User access and account roles.
- Documentation requirements before submission.
- Payment methods and timelines.

COURSE OUTLINE

Module 5: Submission Process

- Uploading agreements and filling forms.
- Calculating and confirming stamp duty payable.
- Making payment and downloading e-stamp certificates.
- Handling errors and rejections.

Module 6: Cost Optimisation – Tips & Tricks to Minimise Stamping Costs

- Understanding the Cost Structure
 - How stamp duty is calculated for employment-related instruments.
 - Common mistakes that lead to higher-than-necessary stamp duty.
- Document Structuring Strategies (within legal boundaries)
 - Consolidating agreements where appropriate to avoid multiple stampings.
 - Avoiding unnecessary amendments that trigger new stamping obligations.
 - Leveraging addendums strategically instead of full re-issuance.
- Exemptions & Reliefs
 - Identifying agreements or clauses that may qualify for exemptions under the Stamp Act.
 - Applying the correct exemption codes in the Stamps Portal.
- Internal Controls
 - Preventing duplicate stamping of the same instrument.
 - Maintaining a stamping log to track past submissions and prevent rework.