



印花税



不只是雇佣合约那么简单

Date: 17th April 2026 四月十七日

Time: 9.00am to 5.30pm (中文班)

Venue: Iconic Hotel Penang, Bukit Mertajam

许多企业以为印花税只与雇佣合约或租赁合同有关，却忽略了服务协议、商业合约、代理协议、委任函，甚至是佣金代理（Commission Agent）的委任函或佣金协议，同样可能属于应税文件（Instrument），需要依法盖印（贴花）。

在实际审计中，不少企业正是因为忽略这些“看似只是行政文件”的合约，而被税务机关追补印花税并处以罚款，造成不必要的合规风险与财务损失。

随着印花税自我评估制度（Stamp Duty Self-Assessment System, STSDS）将于 2026 年 1 月 1 日正式全面实施，企业与专业人士将必须自行判断文件是否需缴纳印花税、自行申报并在规定期限内完成盖印。

从此，“不知道”将不再是理由。

企业必须清楚掌握：

哪些合约、委任函与协议需要缴纳印花税
由谁负责盖印、由谁承担印花税费用
正确的盖印时点与操作方式
若未合规，可能面对的罚款与法律后果

本实务型一日课程专为企业老板、HR、人力资源主管、会计与财务人员而设，通过清晰易懂的法规讲解、真实审计案例分享（包括佣金代理委任函的常见误区），以及可直接落地的合规操作策略，协助学员：

- ✔ 正确判断文件是否需缴纳印花税
- ✔ 建立内部合约盖印流程与责任分工
- ✔ 避免在税务审计中被追税与罚款
- ✔ 有效降低企业的印花税合规风险

一堂课，帮你把印花税一次理清，避免未来一次被罚清。。

课程费用：

原价

RM 1,288/位

早鸟优惠：(register before 10th April 2026)

RM 988/位

第二位同行优惠

RM 888/位

(包括讲师笔记、出席证书、两次茶点和午餐)



课程大纲

印花税简介

- 《1949 年印花税法令》概览
- 什么是印花税？
- 文书 (Instrument) 与“已妥为盖印” (Duly Stamped) 的定义
- 第一附表 —— 应课印花税文书类型
- 定额印花税 (Fixed Duty) 与从价印花税 (Ad Valorem Duty) 的区别

雇佣合约与印花税合规

- 法律下何谓雇佣合约
- 雇佣合约的特征
- 雇佣文件类型：
 - 聘用通知书 (Offer Letter)
 - 雇佣合约 (Employment Agreement)
 - 转正确认信 (Confirmation Letter)
 - 晋升 / 变更通知书 (Promotion / Variation Letters)
 - 保密协议 (NDA, Non-Disclosure Agreement)
 - 培训服务协议 / 服务约束协议 (Training Bond / Service Bond)
 - 借调与调职通知书 (Secondment & Transfer Letters)
- 雇佣合约 vs 服务协议 —— 哪些需要盖印？

盖印要求与时限

- 盖印时限规则
- 在马来西亚签署与海外签署文书的区别
- 逾期盖印 (Late Stamping)

- 谁负责盖印？雇主或雇员？
- STAMPS (LHDN 门户) 实务操作讲解
- 谁负责支付印花税
- 多份正本 —— 每份是否都需盖印？

LHDN STSDS 与 2025 年执法

- STSDS (印花税自我评估制度) 简介
- 2025 年 6 月 6 日 LHDN 通告与过渡规则
- 雇主责任与审计风险
- LHDN 的执法与审计方式

雇佣合约是否可获豁免？

- 豁免条款说明
- 雇佣协议可获豁免的情况
- 特殊情形：
 - 自由工作者 / 顾问协议 (Freelancers / Retainer Agreements)
 - 董事服务合约 (Director Service Contracts)
 - 外籍员工协议 (Foreign Worker Agreements)

罚则、法律影响与风险管理

- 逾期盖印罚款
- 未盖印文件在法庭的法律效力
- LHDN 执法 —— 审计罚款与罚金 (Compounds)

HR 与企业最佳实践

- HR 印花税文件检查清单
- STAMPS 门户 —— 批量盖印与记录管理
- 政策建议：HR 何时必须进行盖印？

Stamp Duty: Practical Compliance & STSDS Implementation for Business Contracts

Course Outlines

9.00am to 10.00am

Introduction of Stamp Duty

- Overview of Stamp Duty Act 1949
- What is Stamp Duty?
- Definition of Instrument & "Duly Stamped"
- First Schedule - Types of Dutiable Instruments
- Difference between Fixed duty vs Ad Valorem duty

10.00am to 11.00am

Employment Contract & Stamp Duty Compliance

- What constitutes an Employment Contract under the law
- Characteristics of Employment Contracts
- Types of Employment Documentation:
 - Offer Letter
 - Employment Agreement
 - Confirmation letter
 - Promotion/Variation Letters
 - NDA (Non-Disclosure Agreement)
 - Training Bond / Service Bond
 - Secondment & Transfer Letters
- Employment Contract vs Service Agreement - What to Stamp?

11.00am to 12.00pm

Stamping Requirements & Timing

- Timing Rules
- Instruments signed in Malaysia vs Overseas
- Late Stamping
- Who responsible for stamping? Employer or Employee?
- STAMPS (LHDN Portal)- Practical Walkthrough
- Who responsible to pay
- Multiple Originals - Does Each Copy Need Stamping

1.00pm to 2.00pm

LHDN STSDS & 2025 Enforcement

- Introduction of STSDS - Self Assessment Stamp Duty System
- 6 June 2025 LHDN Circular & Transition Rules
- Employer's Liability & Audit Risk
- How LHDN Enforces & Audit

2.00pm to 3.00pm

Are Employment Contracts Exempt?

- Exemption Clauses
- When Employment Agreement may be Exempt
- Special Scenarios:
 - Freelancers/Retainer Agreements
 - Director Service Contracts
 - Foreign Worker Agreements

3.00pm to 4.00pm

Penalties, Legal Impact & Risk Management

- Late Stamping Penalty
- Unstamped document in Court
- LHDN Enforcement - Audit Penalties & Compounds

4.00pm to 5.00pm

HR & Corporate Best Practices

- HR Documentation Checklist for Stamping
- STAMPS Portal-Batch Stamping & Records
- Policy Recommendation: When Must HR Stamps?



Ann Goh 指导讲师

大马人力资源发展机构(HRD Corp)认证培训师

Ann Goh 在会计和税务行业拥有超过20年的经验。

于2004年在国际会计师事务所 Horwarth-KL 开始了她的会计职业生涯。

2005年加入另一家国际会计师事务所 Ernst & Young - 檳城 (EY)。

2008年她在 EY 晋升为经理。2009年于SLP Resources BHD 集团担任会计师。

2010年，她在一家知名跨国公司 First Solar (M) Sdn Bhd 担任财务规划与分析师。随后加入了一组农业公司担任会计经理。同时创办了公司 Ann Loke & Co (NF 1228)，提供公司秘书、审计、会计和税务服务。目前，她全职经营自己的公司，热衷于通过会计和税务规划的培训和教育帮助企业主和创业者扩大业务并提高竞争力。

Ann Goh 在2015年至2018年 GST 实施期间担任 GST 首席顾问和认证培训师。

现专注于电子发票 (e-Invoice) 培训和咨询，并且是 PSMB/HRDC 认证培训师。

结合多年的各行业实际工作经验，她成为了专注于电子发票培训和咨询的优秀培训师。

她不仅能在电子发票问题上提供建议，还能将理论知识与实际工作联系起来，通过与学员双向交流，使学习过程更加轻松高效。

在她的职业生涯中，她多次被其他培训机构邀请担任特邀讲师和培训师，在各种讲座和内部培训中分享她在 GST、会计和税务等领域的专业知识。

Accounting

Ledger

Budget

Assets

HRDCorp Registered Company
(If Yes, please tick)



Workshop Title: 印花税不再踩雷：企业合约盖印与 STSDS 合规实战课
Stamp Duty : Practical Compliance & STSDS Implementation for Business Contracts

Date, & Time: 17th April 2026, Friday (中文班) (9am-5pm)

Venue: Iconic Hotel, Bukit Mertajam, Penang

Course Fee	No. of participants	Total Fees
Normal Fee	RM1,288.00/pax	
Early Bird Rate (<u>Register before 10/04/2026</u>)	RM988.00/pax	
If you bring a friend or a colleague	RM888.00/pax	
Total	pax	RM

DETAIL

Company Name: _____ Industry: _____
Contact person: _____ Company Tel: _____
Company Mobile: _____ Email: _____
Address: _____

_____ Vegetarian Meal

1. Full Name : _____ Designation _____
2. Full Name : _____ Designation _____
3. Full Name : _____ Designation _____

(In the event of additional participants kindly fill up another registration form)

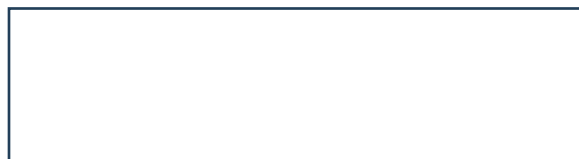
PAYMENT METHOD

- I / We hereby enclose Online Banking Transfer
 Claiming via HRDCorp Claimable Course SBL Khas Levy

Cheque should be crossed and made payable to **YOUNG TITANS ENTERPRISE**. Payments can be deposited into our account - **MBB: 512754-555 259**. A copy of the bank-in slip should be scanned and emailed to seminar.young.titans@gmail.com.

Cancellation/ transfer policy: Payment is refundable for cancellation if cancellation is in writing received 7 working days before the event. You can substitute an alternative participant, particulars of which should be given to us in writing before the event. If any participant is absent on the event day, full payment is chargeable.

YOUNG TITANS ENTERPRISE (YTE) reserves the right to change the venue(s), date(s) speaker(s) or cancel the event due to circumstances beyond its control. **YTE** also reserves the right to alternative arrangements whatsoever without prior notice to you, should it be necessary to do so. Upon signing the registration form, you are hereby deemed to have read and agreed to the terms and conditions herein.



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and

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Date:

Should you have any further enquiries, please do not hesitate to contact us.

- Email : seminar.young.titans@gmail.com
- Contact: **Mr Teoh**
- Address: Petaling Jaya, Selangor

Contact No: **011- 1057 3088**