

New Stamp Duty Rules for Employment Document

Key Takeaway



- ❖ Not every employment-related document needs to be stamped.

Tips

- ❖ Check the employment contract and related documents against the applicable category to determine whether stamp duty payment, stamping, or endorsement is required.

The Inland Revenue Board of Malaysia (“IRBM”) issued a media release on 7 August 2026 providing important guidance on stamp duty for employment contracts, including the applicable exemptions and endorsement requirements under the Stamp Act 1949.

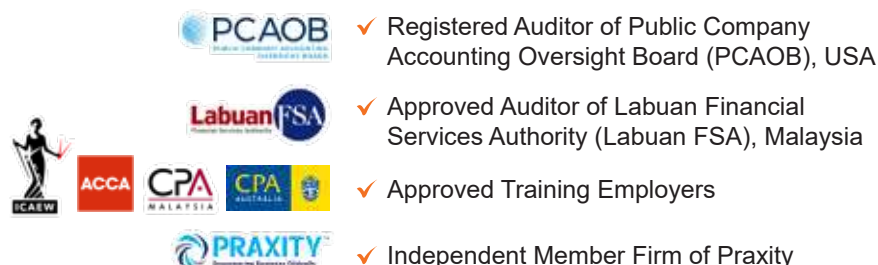
At a Glance: Do You Need to Stamp Your Employment Documents?

Employment Document / Situation	What Employers Need to Do
Employment contract with monthly salary of RM3,000 or below	No stamping and no endorsement required.
Employment contract with monthly salary above RM3,000	Stamp and endorse only the main/master employment contract.
Supporting employment documents relating to the same employment	No stamping and no endorsement required.
Instrument covered under the “General Exemption” category	No stamp duty payable, but endorsement is required.

For more details, please click the link below:
Media Release dated 07 August 2026

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