NORTHPORT

A Member of MMC Group

15 September 2026

TO ALL REGISTERED SUPPLIERS/VENDORS OF NORTHPORT (MALAYSIA) BHD

NOTIFICATION ON STAMP DUTY COMPLIANCE REQUIREMENTS FOR STANDALONE SERVICE PURCHASE ORDER ("PO")

Northport (Malaysia) Bhd ("NMB") wishes to inform all registered suppliers/ vendors that stamp duty compliance requirements will be implemented for standalone service Purchase Order ("PO"), in accordance with the Stamp Act 1949 and any applicable guidelines, practices and requirements issued by the Inland Revenue Board of Malaysia ("IRBM").

This initiative forms part of NMB's ongoing effort to strengthen compliance and governance in its procurement practices and will take effect from **21st September 2026.**

Scope of Application
For the purpose of this circular, a standalone service PO refers to a PO issued primarily for services where no formal contract or agreement has been executed, and the PO serves as the principal contractual instrument between NMB and the supplier/vendor.

This requirement is applicable when the PO issued is for services rendered. This generally includes:

- As ad-hoc maintenance and repair works;
- Consultancy and professional services undertaken without a separate formal agreement;
- Minor works involving services & materials; and
- Any other engagement where a contract is not established.

Stamping Process
Where the standalone service PO is subject to stamp duty under the applicable laws and requirements of the IRBM, the supplier shall be responsible for ensuring that the relevant PO is duly stamped within the prescribed timeframe.

Where applicable, supplier shall provide evidence of stamping including the relevant Stamping Certificate, together with the Invoice prior to the issuance of the Goods Receipt Note ("GRN") by the respective department.

For the avoidance of doubt, the submission of stamping evidence as stated above is an administrative requirement of NMB and does not relieve the supplier/vendor of its obligations under any applicable law.

Cost and Liability
Any stamp duty, fees, costs, penalties or other charges arising from or in connection with the stamping of a standalone service PO shall be borne solely by the supplier. Suppliers are responsible for assessing and satisfying their stamping obligations under the Stamp Act 1949 and any applicable IRBM requirements. Suppliers are encouraged to seek their own independent tax or legal advice regarding the applicability of stamp duty and the amount payable, where necessary.

Failure to comply with any applicable stamping requirements may result in penalties or other consequences imposed by the IRBM in accordance with the Stamp Act 1949. Any such penalties, charges or liabilities shall be borne solely by the supplier, and NMB shall not be responsible for the same.

The supplier/vendor shall indemnify and keep NMB indemnified against any stamp duty, penalty, surcharge, interest, cost, expense, claim, loss, damage or liability suffered or incurred by NMB arising out of or in connection with the supplier/vendor's failure to comply with any applicable stamping requirements.

Without prejudice to any other rights or remedies available to NMB, NMB reserves the right to withhold or defer the processing of invoices, issuance of GRNs, certification of services, payment processing and/or any related administrative action until satisfactory evidence of compliance is provided where deemed necessary by NMB.

NMB appreciates your cooperation and continued support in ensuring compliance with the applicable stamp duty requirement. Your adherence to the above requirements will facilitate the smooth and effective implementation of this initiative.

Thank you.

Yours faithfully,
NORTHPORT (MALAYSIA) BHD

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NIK MUZANI NIK ABDUL AZIZ
Chief Executive Officer