



Special Voluntary Disclosure Programme ("SVDP") for Stamp Duty

February 2026

On 28 January 2026, the Inland Revenue Board of Malaysia (“IRBM”) has announced the Special Voluntary Disclosure Programme (“SVDP”) for Stamp Duty and issued the following in relation to SVDP: -



(a) Operational Guidelines (Effective 1 January 2026); and



(b) Frequently Asked Questions (“FAQs”) dated 28 January 2026

The above guidelines and FAQs are available in Bahasa Malaysia and can be downloaded from the IRBM’s official website:



Operational Guidelines



FAQs

To Recap

(1) The implementation of stamp duty Self-Assessment System (“SAS”) will be conducted in phases, effective 1 January 2026: -

Phase	Effective Date	Types of Instruments
1	From 1 January 2026	Instruments or agreements in respect of rental or lease, general stamping and securities
2	From 1 January 2027	Instruments in respect of transfer of property ownership
3	From 1 January 2028	Instruments or agreements other than the above (i.e. Phases 1 and 2)

(2) Currently, late stamping penalties are as follows: -

Stamping of Instruments	Penalties
Within three (3) months after time of stamping	RM50 or 10% of deficient duty (whichever is higher)
Any other case	RM100 or 20% of deficient duty (whichever is higher)

Key Highlights

Areas	Key Takeaways
SVDP period	<p>1 January 2026 to 30 June 2026 (less than 5 months left).</p>
Application for SVDP	<ul style="list-style-type: none"> ▪ No manual application is required. ▪ Application for SVDP must be done by submitting instruments for stamping via e-Duti Setem portal.
Eligibility	<ul style="list-style-type: none"> ▪ SVDP applies to <u>ALL instruments executed between 1 January 2023 to 31 December 2025 where stamping and payment of stamp duty have not been made.</u> ▪ In addition, stamping (via e-Duti Setem portal) and payment of stamp duty pertaining to such instrument must be made / settled within the SVDP period. <p><i>E.g. For instruments executed between 1 January 2023 to 31 December 2025, where the duty payer has stamped such instrument prior to 1 January 2026 but has not paid the stamp duty (including penalty), the duty payer qualifies for the full remission of the penalty, provided that the stamp duty is paid during the SVDP period (i.e. on or before 30 June 2026).</i></p> <ul style="list-style-type: none"> ▪ SVDP <u>does not apply</u> to cases with element of fraud (e.g. with intention to evade stamp duty)
Concessions	<ul style="list-style-type: none"> ▪ Penalties will be waived automatically (i.e. application for remission of penalties is not required) when stamp duty is paid. ▪ Instruments executed between 1 January 2023 to 31 December 2025 and stamped during the SVDP period will not be audited again. <p><i>However, please note that the SVDP does not prevent IRBM from auditing other instruments which are not stamped during the SVDP period and any instrument which is stamped beginning 1 January 2026.</i></p>



What Businesses Should Do

1

Undertake a comprehensive stamp duty compliance review.

2

Compile a list of unstamped instruments.

3

Assess the applicability of SVDP.

4

Education and trainings on the importance of stamp duty, obligations and non-compliance consequences.

5

Engage tax / legal advisors where required to ensure full compliance with the stamp duty SAS.

How We Can Assist

No.	Scope of Services
1	Stamp duty tax filing and compliance support
2	<p>Tax advisory on stamp duty</p> <ul style="list-style-type: none"> ▪ Review of agreement / contract / any other instruments – assessment on the applicability of stamp duty ▪ Stamp duty health check ▪ Stamp duty appeal and audit ▪ Voluntary disclosure

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