

EXTENSION OF SPECIAL VOLUNTARY DISCLOSURE PROGRAMME 2026 FOR STAMP DUTY

JUNE 2026

Your trusted business partner:
Audit, Tax and Advisory

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Stamp Duty SAS

Pursuant to the phased implementation of stamp duty SAS (see timeline below), effective **1 January 2026**, the stamp duty obligation rests entirely with taxpayers to: -

- (a) Determine the applicability of stamp duty;
- (b) Submit accurate stamp duty returns electronically; and
- (c) Ensure timely stamping and stamp duty payment.

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)

Extension of SVDP 2026



The IRBM's media release regarding the extension of SVDP 2026 (only available in national language) can be downloaded from the IRBM's website.

Recap of the Key Features of SVDP 2026

Areas	Key Takeaways
SVDP period (updated)	1 January 2026 to 31 December 2026 .
Eligible Instruments	ALL instruments executed between 1 January 2023 to 31 December 2025 where stamping and payment of stamp duty have not been made.
Relief Granted 	• 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. Note: The SVDP does not prevent IRBM from auditing other instruments which are not stamped during the SVDP period and any instrument which is stamped from 1 January 2026 onwards.
Conditions	• Stamping (via e-Duti Setem portal) and payment of stamp duty must be settled within the SVDP period. Illustration - For instruments executed between 1 January 2023 to 31 December 2025, where the taxpayer has stamped such instrument prior to 1 January 2026 but has not paid the stamp duty (including penalty), the taxpayer qualifies for the full remission of the penalty, provided that the stamp duty is paid during the SVDP period (i.e. on or before 31 December 2026). • SVDP does not apply to cases with element of fraud (e.g. with intention to evade stamp duty).
Application for SVDP	• No manual application is required. • Application for SVDP must be done by submitting instruments for stamping via e-Duti Setem portal.

What Businesses Should Do?

Immediate Actions	Practical Considerations (Not Exhaustive)
(1) Undertake a comprehensive stamp duty compliance review / health check 	- Review whether a centralised contract register is in place to keep track of all business agreements / contracts (including instruments executed by different business units or overseas counterparts). - Identify and assess the instruments which are subject to stamp duty. - Evaluate whether stamping has been carried out properly and within statutory timeline.
(2) Assess the applicability of SVDP 2026	- Identify any unstamped / under-stamped instruments executed between 1 January 2023 and 31 December 2025. - Quantify potential stamp duty and penalty exposure. - Consider whether the SVDP remains a viable avenue to regularise affected instruments without penalties.

Future Actions	Practical Considerations (Not Exhaustive)
(3) Embed stamp duty requirements and obligations into business process	- Establish or enhance workflows / SOPs to ensure all business agreements / contracts were properly stamped (where applicable) within the stipulated due dates. - Define stamp duty ownership and accountability clearly, whether within legal, finance, operation or tax team. - Ensure stamp duty considerations are integrated into contract approval and execution milestone.
(4) Prepare for audit readiness 	- Maintain proper documentation (including stamp certificates) to support stamping positions taken. - Ensure your stakeholders (e.g. employees involved in contracting, procurement, finance) are aware of the stamp duty obligations and non-compliance consequences. - Where uncertainties arise, consider approaching your tax / legal advisors to ensure compliance under the Stamp Duty SAS.



How We Can Assist

We have supported businesses across industries in conducting targeted stamp duty health checks, identifying SVDP-eligible instruments, quantifying exposure and managing submissions via the e-Duti Setem portal.

If you would like us to perform a preliminary review of your exposure or assess your SVDP eligibility, we would be pleased to discuss further on how to support you in this area.

Glossary for Reference

Abbreviations / Acronyms	Descriptions
IRBM	Inland Revenue Board of Malaysia
SAS	Self-Assessment System
SOPs	Standard Operating Procedures
SVDP	Special Voluntary Disclosure Programme

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INDIRECT TAX

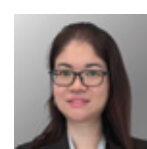


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