



## Stamp Duty Voluntary Disclosure Program 2026 - Key Clarifications

### Stamp Duty - Special Voluntary Disclosure Program

- Under the Stamp Act 1949, agreements must be stamped within **30 days** from the date of execution (if executed in Malaysia), or within **30 days** from first receipt in Malaysia (if executed overseas) (the "**Prescribed Period**").
- On 5 January 2026, the Prime Minister (also the Finance Minister) announced a Special Voluntary Disclosure Program for Stamp Duty ("**SVDP**").
- The Inland Revenue Board ("**IRB**") subsequently announced on 28 January 2026 that agreements executed between **1 January 2023 and 31 December 2025** are eligible for a **full waiver** of late stamping penalties, provided they are submitted for stamping and the corresponding stamp duty is paid between **1 January 2026 and 30 June 2026** ("**SVDP Period**").
- The SVDP is **not available** in cases of fraud, *i.e.*, involving deception or false representation with the intention to evade payment of stamp duty.
- Instruments stamped under the SVDP will **not be subject to audit**.
- Any penalties reflected in the Stamp Duty Return Form or Notice of Assessment will be **automatically waived** upon payment, with no further action required.

### When Are Late Payment Penalties Waived?

Date of Submission for Stamping	Stamp Duty Payment Status	Penalty Outcome
Before 1 January 2026	Paid (penalty included)	<b>Not eligible</b> for penalty remission under SVDP
Before 1 January 2026	Submitted for stamping but stamp duty is not yet paid	<b>No penalty</b> if payment is made within the SVDP Period
1 January 2026 – 30 June 2026	Payment made within SVDP Period	<b>No penalty</b>

### Late Payment Penalties Outside the SVDP Window

Time Period	Penalty Rate
If stamped within 3 months from the Prescribed Period	RM 50 or 10% of the stamp duty (whichever is higher)
If stamped after 3 months from the Prescribed Period	RM 100 or 20% of the stamp duty (whichever is higher)

### What this means for Businesses?

- It would be timely for companies to consider rectifying any stamp duty non-compliances under the SVDP. Where the stamp duty exposure is large, the potential savings on penalties may be significant if disclosure is made under the SVDP. Given the short SVDP window, quick assessment and actions will be required.



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