

Stamp Duty Special Voluntary Disclosure Programme: 28 January 2026

Further to the announcement made by the Honourable Prime Minister of Malaysia and Minister of Finance, YAB Dato' Seri Anwar Ibrahim on 5 January 2026, the Inland Revenue Board of Malaysia (IRBM) has issued a [Media Statement](#), [Operational Guideline \(effective 1 January 2026\)](#) and [Frequently Asked Questions \(FAQs\)](#) regarding Stamp Duty Special Voluntary Disclosure Programme (SVDP) on 28 January 2026.

The SVDP aims to create awareness, encourage voluntary compliance and allowing duty payers to understand the procedures due to the implementation of Self-Assessment System for stamp duty. It provides an opportunity for duty payers to come forward voluntarily to report unstamped instruments (e.g. agreements/documents) and settle unpaid stamp duty within the implementation period with a full waiver of late stamping penalty.



Salient points of Media Statement, Operational Guideline and FAQs are as follows:

Salient Points	Description
Implementation period	From 1 January 2026 to 30 June 2026 (SVDP period)
Type of voluntary disclosure	<ul style="list-style-type: none"> Unstamped eligible instruments: Stamping and payment of unpaid stamp duty in the SVDP period; and Stamped eligible instruments: Payment of unpaid stamp duty in the SVDP period
Eligible instruments	All instruments executed (signed) between 1 January 2023 to 31 December 2025
Eligible persons	All duty payers including non-Malaysians
Non-eligible cases	Cases involving fraud (defraud or falsifying and evasion)
Stamping and payment rules	The eligible instruments must be stamped and stamp duty must be paid within the SVDP period
Good faith	Audit will not be carried out on duty payer for eligible instruments submitted for stamping under the SVDP. However, audit can still be carried out on duty payer for eligible instruments which were not submitted for stamping under the SVDP.
Method of disclosure	Voluntary disclosure can only be made online via e-Duti Setem . Manual disclosure is not accepted
Application for waiver of penalty	Automatic. No application is required.
Penalty	<p>While the penalty will be stated in the Stamp Duty Return Form (SDRF) or the Notice of Assessment issued by the IRBM, the late stamping penalty will be waived automatically upon payment of stamp duty.</p> <p>The following late stamping penalty applies if stamping and payment of stamp duty are not made in the SVDP period.</p> <ul style="list-style-type: none"> RM50 or 10% of deficient duty if stamped within 3 months from stamping due date RM100 or 20% of deficient duty if stamped after 3 months from stamping due date

- For eligible instruments stamped before 1 January 2026 but with unpaid stamp duty, the duty payer is eligible for waiver of penalty if stamp duty is paid within the SVDP period. If stamp duty was paid before the SVDP period, duty payer is not eligible for waiver of penalty.
- Duty payers are encouraged to stamp the eligible instruments as early as possible to ensure that both the Notice of Assessment can be issued and stamp duty can be paid within the SVDP period.

We would like to highlight that the Operational Guideline and FAQs may be subject to changes. For further details, please click on the links above or please contact your respective Grant Thornton tax adviser should you require further guidance.

Contact us to discuss how we can assist you with stamp duty matters



Chow Chee Yen

Senior Executive Director

T +603 2692 4022

E cheeyen.chow@my.gt.com

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