

Take5 for business

Volume 15 Issue 6 - 9 October 2026

Malaysia Budget 2027

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Budget 2027 addresses cost-of-living pressures through specific measures, including those targeted at middle-income households, while sustaining its strategic focus on high-value industries, AI and energy transition.

Particularly noteworthy is a clear commitment to enhancing public service efficiency through strong governance, transparency and administrative modernization, laying the foundation for more effective implementation.



Dato' Abdul Rauf Rashid

Malaysia Managing Partner,
EY Malaysia

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The measures announced demonstrate a continued commitment to strengthening Malaysia's economic foundations while broadening participation in the country's progress.

Emphasis on innovation, technology, productivity and talent development is particularly encouraging, given their importance to Malaysia's competitiveness and resilience. Combined with progressive tax and investment measures, the Budget lays the groundwork for a more inclusive and future-ready economy.



Farah Rosley

Malaysia Tax Leader,
EY Malaysia

Budget 2027 perspectives

On 9 October 2026, YAB Dato' Seri Anwar Ibrahim, Prime Minister and Minister of Finance, tabled Malaysia's fifth MADANI Budget, the second under the 13th Malaysia Plan (13MP). Budget 2027 continues the Ekonomi MADANI reform agenda and advances the Plan's longer-term development priorities.

The Budget was tabled amidst stronger economic momentum, despite renewed geopolitical, energy and supply-chain pressures. Malaysia's economy is projected to grow by 4.8% to 5.3% in 2026, compared with the previous estimate of 4.0% to 4.5%. Growth is forecast to be between 4.2% and 5.2% in 2027.

Against the backdrop of higher fuel-subsidy costs arising from the West Asia conflict, the estimated 2026 fiscal deficit has widened modestly from the original target of 3.5% of GDP to 3.6%. It is expected to narrow to 3.3% in 2027.

Budget 2027 builds on the first year of the 13MP by seeking to channel the benefits of stronger economic performance and savings from fiscal reforms towards greater household resilience, while continuing to invest in Malaysia's productive capacity.

It responds to immediate cost pressures while pursuing the economic upgrades needed to strengthen productivity, raise incomes and enhance competitiveness. The Budget therefore seeks to balance near-term household protection and support for growth, with continued fiscal consolidation and investment in Malaysia's longer-term development.

The key takeaways and perspectives are considered below.

Raising incomes and strengthening household resilience

Budget 2027 combines personal tax changes, direct assistance and wage interventions to address pressures on household finances. The measures also seek to strengthen financial security across different forms of employment, including gig and self-employed work.

The individual and dependent-relative relief will increase from RM9,000 to RM12,000, with reliefs also broadened for education, family care, health and lifestyle expenses. Personal tax rates for selected middle-income bands will be reduced by one percentage point, balanced by applying the 30% rate to chargeable income exceeding RM1 million, instead of RM2 million. The increased relief and lower rates are expected to provide up to RM1,600 in additional disposable income to approximately five million taxpayers.

Direct assistance remains substantial. The allocation for Sumbangan Tunai Rahmah (STR) and Sumbangan Asas Rahmah (SARA) will increase to RM16 billion. First time homebuyers can look forward to stamp duty relief on loan agreements and instruments of transfer for homes priced up to RM750,000, and RM20 billion in housing-financing guarantees.

From June 2027, the minimum wage will increase from RM1,700 to RM2,000, except for Micro, Small and Medium Enterprises (MSMEs) employers with annual sales below RM50 million. A RM2,500 monthly minimum wage will also be introduced for graduates and semi-skilled workers. Gig and self-employed workers will benefit from income and welfare measures, as well as matching Social Security Organisation (SOCSO) and Employees Provident Fund (EPF) contributions. Businesses will need to assess the costs and opportunities arising from these measures.

Enhancing Malaysia's high-value investment proposition

Budget 2027 combines strategic incentives, domestic capital and enabling infrastructure to reinforce Malaysia's shift to high-value activities. Building on the Ekonomi MADANI framework, the 13MP and New Industrial Master Plan 2030, the measures seek to attract global investment while developing Malaysian enterprises and deepening industrial ecosystems.

A key measure is the enhanced Global Services Hub (GSH) incentive, which materially strengthens Malaysia's proposition as a location for regional and strategic functions. In addition to a 5% tax rate for qualifying new companies and on GSH income exceeding the base income for existing companies, the incentive may be granted in five-year blocks for up to 30 years, compared with the current maximum of 10 to 15 years. This substantially longer tenure provides greater certainty for multinational groups making decisions on the location and expansion of regional hubs. Withholding tax and stamp duty exemptions for qualifying treasury and fund management activities will further enhance the incentive's attractiveness.

Other incentive developments include a review of the reinvestment allowance to make it more targeted and strengthen industry competitiveness, and an extension of the full tax exemption for the operation of Malaysian ships until 2036. These measures are accompanied by RM25 billion of domestic investment mobilized by government-linked investment companies through GEAR-uP. Capital will also be made available for Malaysian semiconductor companies, start-ups and mid-tier companies in the electrical and electronics, digital, aerospace and medical devices industries.

Budget 2027 perspectives

Regional initiatives such as the Johor-Singapore Special Economic Zone (JS-SEZ) and northern border economic zones will drive investment and supply-chain activity, while targeted tax support for Malaysian automotive vendors relocating to the Automotive Hi-Tech Valley (AHTV) in Tanjong Malim will help deepen its automotive ecosystem. Further, support for AI adoption, research and commercialization, enhanced green technology tax incentives and Tenaga Nasional Berhad's RM15 billion investment in the National Grid, bolster Malaysia's investment proposition.

For businesses, these measures create opportunities to establish/expand regional functions, modernize operations or move into higher-value activities in Malaysia. Companies should assess not only their eligibility for incentives, but also the broader combination of funding, infrastructure and sectoral support that strengthens the commercial case for investing or expanding in Malaysia.

30-year GSH incentive

compared with the current maximum incentive period of 10 to 15 years.

The enhanced incentive offers a substantially longer runway for multinational groups establishing and expanding regional hubs in Malaysia.

▶ Building productive and competitive domestic enterprises

Budget 2027 combines tax reductions and measures to reduce business costs, improve access to capital and support productive investment. For MSMEs, income tax rates on the first RM150,000 and next RM450,000 of chargeable income will be reduced to 14% and 16%, respectively, providing tax savings of up to RM6,000 to approximately 300,000 MSMEs. Higher capital allowance thresholds for small-value assets and extended accelerated capital allowances for qualifying machinery, information and communication technology (ICT) equipment and software further support investment and modernization.

The proposed sales tax refund facility addresses an existing disadvantage for manufacturers purchasing through local traders or distributors. While qualifying direct imports and purchases from local registered manufacturers may be exempt, purchases through local traders or distributors do not currently receive the same treatment, potentially leaving sales tax embedded in the cost of machinery, spare parts, equipment and specified inputs. The proposed refund facility could help narrow this gap, enhance tax neutrality and encourage greater participation in local supply chains. While not a general input tax credit of the kind available under a Goods and Services Tax (GST) regime, the facility introduces targeted recovery within the Sales Tax framework.

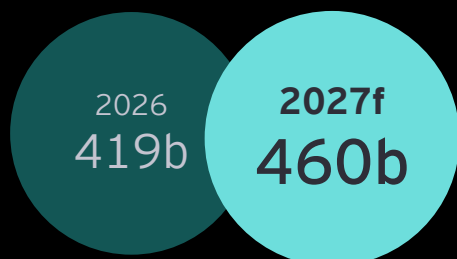
In addition to reducing costs, the Budget expands the resources available for businesses to invest and grow, with total loan and financing-guarantee facilities rising from RM50 billion to RM57 billion. Access to capital is further supported by new caps on stamp duty for foreign-currency financing from Malaysian banks, which could materially reduce the upfront cost of larger financing arrangements. Separately, programs for AI adoption and automation by MSMEs support productivity, while funding through Malaysia External Trade Development Corporation (MATRADE) and Bank Pembangunan Malaysia Berhad will help local businesses build export capabilities and expand into overseas markets.

The Budget's combination of fiscal discipline, targeted support and measures to strengthen competitiveness bridges short-term assistance and structural reforms aimed at building a more resilient, innovative and higher-value economy. Effective implementation, policy certainty and strong public-private collaboration will translate these measures into meaningful and lasting outcomes for businesses, investors and the *rakyat*.

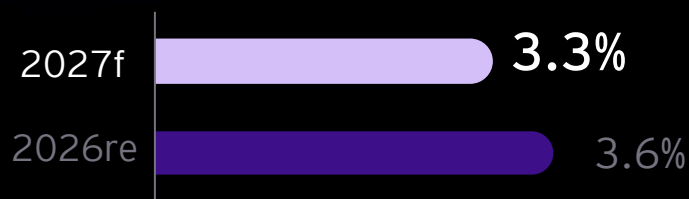
Budget snapshot:

Fiscal position

Expenditure



Fiscal deficit



Operating expenditure¹

2027f: RM377b

▲ Up 3.8%

2026re: RM363b

Development expenditure¹

2027f: RM83b

▲ Up 3.0%

2026re: RM79b

Revenue¹

2027f: RM381b

▲ Up 4.7%

2026re: RM364b

Government debt²

2026re: 63% of GDP

2025: 65% of GDP

Notes:

¹Budget estimates excluding Budget 2027 measures.

²For 2026, data is as at end-June 2026.

f = Forecast

re = Revised estimate

Numbers may not add up due to rounding

Sources:

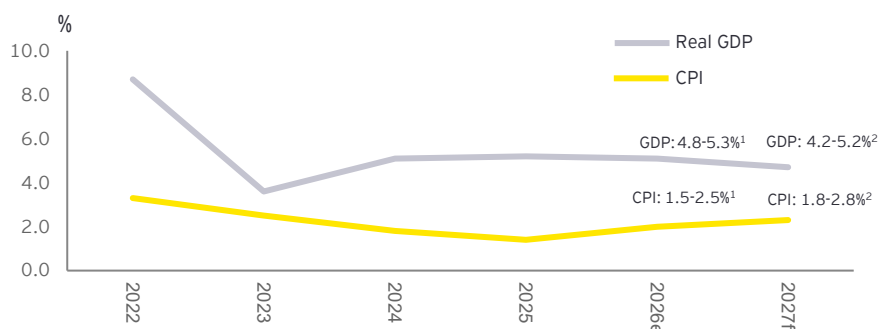
- Budget speeches 2026 and 2027, Ministry of Finance (MOF).
- MOF economic reports, 2025 to 2027.

Economic overview

Real GDP versus CPI

The Malaysian economy is projected to grow between 4.8% and 5.3% in 2026 and between 4.2% and 5.2% in 2027.

The inflation rate for 2027 is forecasted to be between 1.8% to 2.8%.



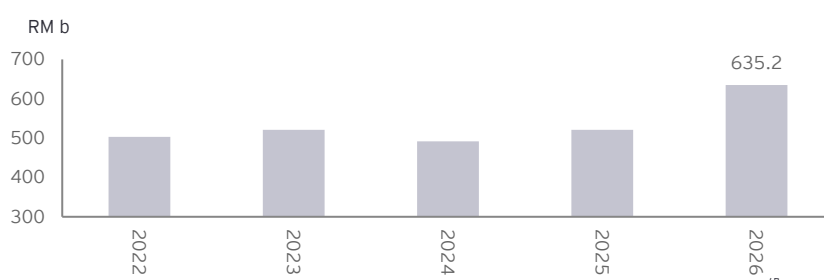
¹Estimate for 2026

²Forecast for 2027

International reserves

The international reserves of Bank Negara Malaysia amounted to RM635.2 billion as at 30 June 2026.

The reserves position is sufficient to finance 4.7 months of imports of goods and services and is 0.9 times of total short-term external debt.

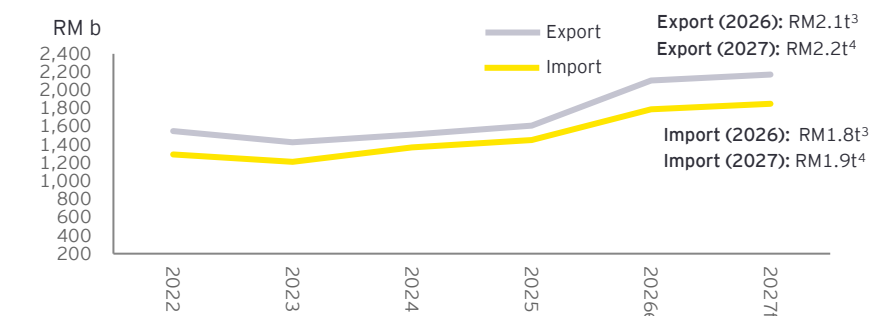


⁵As at 30 June 2026

Trade (goods and services)

Total trade is expected to increase 27.2% to RM3,895.5 billion in 2026.

The growth is boosted by the global technology upcycle and favorable energy sector amid global headwinds and anticipated slower global trade growth.



³Estimate for 2026

⁴Forecast for 2027

Growth by sectors

At the sectoral level, most economic sectors are set to expand, with the services and manufacturing sectors remaining as the mainstay to overall growth.

Year	Agriculture	Mining and quarrying	Manufacturing	Construction	Services
2027f	0.5%	1.2%	4.1%	5.7%	5.2%
2026e	-2.1%	2.6%	6.2%	6.4%	5.5%

Sources:

- Economic Outlook 2027, MOF, 9 October 2026.
- Press release by Bank Negara Malaysia (BNM), 7 August 2026.

Key commitments of Budget 2027

Budget 2027 sets out eight foundations centered on the three thrusts of Ekonomi MADANI and the priorities of the 13MP.



Three thrusts of Ekonomi MADANI



Drive reform and good governance



Raise the ceiling of national growth



Raise the floor of the *rakyat's* living standards

Eight foundations



Addressing the cost of living for the *rakyat*



Safeguarding the welfare of the *rakyat*



Safeguarding national supplies and preparedness



Preserving the nation's identity



Prioritizing every state



Elevating the quality of services for the *rakyat*



Surpassing the limits of economic potential



Managing the *rakyat's* money with integrity

Source: Budget speech 2027, Ministry of Finance (MOF).



Tax measures

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Tax measures

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Reduction of corporate tax rate for qualifying MSMEs

- The income tax rates for MSMEs will be revised, as follows:

Chargeable income	Tax rate (%)
First RM150,000	14
RM150,001 to RM600,000	16
RM600,001 and above	24

Capital allowances

- For the purposes of the 100% special capital allowance claim, the value per asset is increased from RM2,000 to RM3,000. For companies other than MSMEs, the overall special capital allowance claim is increased from RM20,000 to RM30,000 per year of assessment (YA).
- The Accelerated Capital Allowance for expenditure on ICT equipment and software, and locally-produced plant and machinery, will be extended until 31 December 2030.

Deductions

- Effective from YA 2028, companies other than MSMEs can only claim tax deductions for salary expenses if made through financial institutions or cashless payment instruments, in accordance with the channels permitted under the Employment Act 1955. Tax deductions for other expenses are not subject to this condition.
- Tax deduction will be given to employers for National Higher Education Loan Fund (PTPTN) loan repayments made on behalf of employees from 1 January 2027 to 31 December 2028, subject to the following conditions:
 - The employer shall not recover the amount from the employee;
 - The employee must be a full-time employee; and
 - The employee must not be the owner of the business or have family ties with the employer.

Personal income tax implications for the employees would need to be considered.

Note: The above are effective from YA 2027, unless otherwise stated.

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Deductions (cont'd)

- Tax deduction will be given for contribution of food and equipment under the Program Dapur Siswa MADANI initiative from 1 January 2027 to 31 December 2030.
- Tax deduction will be given to companies implementing Bakat MADANI training programs from 29 June 2026 to 31 December 2030.
- Tax deduction on donations of up to 10% of aggregate income will be expanded to include donations made to public universities for upgrading infrastructures such as lecture halls and student accommodation, as well as to replace obsolete equipment.
- Currently, cash contributions made to the School Public Contribution Fund (TSUWAS) to finance the implementation of approved projects or programs for student development and welfare will qualify for a tax deduction of up to 10% of aggregate income.

From YA 2027, the scope of TSUWAS will be expanded to cover administrative and operating expenses, repairs and maintenance, equipment purchases and the implementation of school programs for students.

Applications for the establishment of TSUWAS must be submitted to the Inland Revenue Board with the endorsement of the Ministry of Education.

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Global Services Hub (GSH)

- In support of Malaysia's ambition to become a leading global hub for multinational companies, the government has announced enhancements to the GSH tax incentive, effective 1 January 2027:

- 5% special tax rate on income derived from qualifying GSH activities for new companies.
- For existing Principal Hub or GSH companies:

**15% special tax rate
on income up to the base
income¹**

**5% special tax rate
on income above the base
income¹**

- Expansion of exemption to include income from treasury fund management activities.
- Longer incentive tenure, granted in five-year blocks for up to 30 years, compared to the current maximum incentive period of 10-15 years.
- Withholding tax exemption on interest payments and stamp duty exemption on intercompany loan agreements in respect of GSH companies undertaking treasury fund management activities². This exemption will also be available for GSH companies under the JS-SEZ package.
- The enhancements strengthen Malaysia's value proposition for multinational groups by providing greater certainty for long-term investment planning and supporting the establishment and expansion of regional hubs and strategic business functions in Malaysia.

Notes:

¹Base income is the average income of the preceding three years.

²Specifically for cash pooling via onshore intermediaries.

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Green technology tax incentives

The green technology tax incentives framework will be extended until 31 December 2030, with a more targeted approach.

Green Investment Tax Allowance (GITA) for projects (business purpose)

- Under the current framework, qualifying green technology projects are eligible for 100% GITA across three tiers of activities. Under the revised framework, the project-based incentive will be streamlined into two tiers, with the 100% GITA retained only for Tier 1 activities (i.e., green hydrogen and ocean thermal energy conversion). In addition, the existing Green Income Tax Exemption incentive for solar leasing will not be extended, with applications continuing to be accepted only until 31 December 2026.
- The revised framework also narrows and refocuses the scope of qualifying business activities. Integrated waste management and solar activities will no longer qualify for the incentive, while ocean thermal energy conversion will be introduced as a new qualifying activity.

GITA for assets acquired for own consumption

- For green technology assets acquired for own consumption, the overall incentive structure remains largely unchanged. However, the revised framework provides greater clarity by prescribing the list of qualifying assets approved by the Minister of Finance under both Tier 1 and Tier 2.
- In addition, green building and energy efficiency, which currently qualify under Tier 1 and Tier 2 respectively, will no longer be eligible for GITA. A new Tier 1 category, i.e., Renewable Energy Integrated Systems (Biomass, Biogas, Mini Hydro, Solar, Geothermal, Wind Energy), Battery Energy Storage Systems or Energy Storage Systems, has been introduced.

Tax incentive for shipping companies

- Full income tax exemption for Malaysian shipping companies will be extended until YA 2036, subject to the following conditions:
 - Strategic management and effective control implemented in Malaysia;
 - Annual operating expenditure in Malaysia of at least RM250,000 for each Malaysian ship; and
 - Employ at least four Malaysian citizens with an average monthly salary of RM15,000 for each Malaysian ship.

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Income tax exemption for *Shariah*-compliant fund management services

- Resident companies providing approved *Shariah*-compliant fund management services will continue to enjoy an income tax exemption on statutory income derived from the management of *Shariah*-compliant funds. However, the exemption rate will be reduced from 60% to 40%, with the revised incentive applying from YA 2028 to YA 2030.

Sukuk Prisma

- Tax deduction will be provided on issuance costs of Sukuk Prisma approved or authorized by/lodged with the Securities Commission Malaysia, from YA 2027 to YA 2030.
- Grants received under the Sustainable and Responsible Investment (SRI) Sukuk and Bond Grant Scheme will be exempt from income tax beginning 1 January 2027.

Automotive Hi-Tech Valley (AHTV)

- To support the development of the AHTV in Tanjong Malim as a regional automotive hub, a tax deduction of up to RM5 million will be granted to wholly Malaysian-owned automotive vendor companies relocating their operations to the AHTV.
- The deduction applies to eligible relocation expenses incurred from 1 January 2027 to 31 December 2030.

Reinvestment allowance

- The government announced that the reinvestment allowance is under review, including the eligibility conditions and the manner in which the incentive is granted.
- We expect further details in due course.

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Sibu Special Economic Zone (SEZ)

- To support the Sarawak government's development of the Sibu SEZ, the federal government will commence formal negotiations to finalize the incentive framework, a one-stop investment facilitation center and the required strategic infrastructure.

Single Family Office (SFO) located in Forest City

- The existing SFO Scheme in Forest City provides a 0% tax rate on qualifying income for up to 20 years. A new Multi-Family Office model will be introduced, allowing licensed fund managers to provide services to multiple families, including approved SFO funds.

Tax incentives for business travel, events and exhibitions

- Companies, associations and organizations certified by the Ministry of Tourism, Arts and Culture that organize international incentive trips, conferences and trade exhibitions in Malaysia will continue to enjoy a 100% income tax exemption on statutory income from YA 2028 to YA 2030, subject to prescribed foreign participant thresholds.

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Service Tax relief on elderly care services

- The Service Tax rate on elderly care services will be reduced from 8% to 6% with effect from 1 January 2027.
- Elderly care fees of up to RM96,000 per person per annum will be exempt from Service Tax.

Sales Tax refund facility

- Sales Tax refund facility will be available for machinery, spare parts and equipment purchased by manufacturers from local traders or distributors.
- The refund facility will also cover raw materials to be used in the manufacture of pharmaceutical products, animal feed, fertilizers and pesticides.

Entertainment duty exemptions

- Entertainment duty exemption will be granted for arts, cultural, entertainment and sporting activities held at Stadium Merdeka and Stadium Negara.
- Entertainment duty exemption for selected entertainment categories, which were due to expire on 31 December 2028, will be extended to 31 December 2030.
- Tickets for local films and theater performances in the Federal Territories of Kuala Lumpur, Labuan and Putrajaya will be fully exempt from entertainment duty from 1 January 2027 to 31 December 2030.

Duty-Free Islands

- The duty-free purchase limit (i.e., exemption from import duty and Sales Tax) for visitors and tourists to Langkawi and Labuan will be increased from RM1,000 to RM10,000, subject to a minimum stay of 48 hours.
- The list of locally-produced products in Langkawi which are exempt from import duty will be expanded.

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Tax rates

- The tax rates for resident individuals at the chargeable income band of RM70,001 to RM100,000 will be reduced from 19% to 18%.
- The existing chargeable income band of RM100,001 to RM400,000 with a tax rate of 25% will be restructured as follows:
 - A new chargeable income band of RM100,001 to RM150,000 will be introduced with a tax rate of 24%.
 - The tax rate for the remaining chargeable income band of RM150,001 to RM400,000 will be maintained at 25%.
- The existing chargeable income band of RM600,001 to RM2 million with a tax rate of 28% will be restructured as follows:
 - A new chargeable income band of RM600,001 to RM1 million will be introduced with a tax rate of 28%.
 - Chargeable income exceeding RM1 million will be taxed at a rate of 30%.

Deductions and annual tax reliefs

- The tax relief for each individual taxpayer will be increased from RM9,000 to RM12,000.
- The tax relief on expenses relating to entrance fees to local tourism attractions and cultural programs of RM1,000 will be extended to YA 2027.
- The scope of tax relief for purchase of sports equipment of RM1,000 will be expanded to include the purchase of sports shoes, limited to RM300.
- The scope of tax relief on SOCSO contribution by private sector employees will be reviewed as follows:
 - The scope of the existing tax relief of RM350 will be expanded to include mandatory employee contributions to the Self-Employment Social Security Scheme (LINDUNG KENDIRI) for three mandatory sectors, namely passenger transport, goods or food transport and hawkers, as listed under the Self-Employment Social Security Act 2017; and
 - An additional tax relief of up to RM150 will be given on voluntary employee contributions to the Non-Employment Injury Scheme (LINDUNG 24 JAM) and the other 17 non-mandatory sectors under LINDUNG KENDIRI.

Note: The above are effective from YA 2027, unless otherwise stated.

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Deductions and annual tax reliefs (cont'd)

- The tax relief on expenses incurred for medical treatment of RM10,000 will be reclassified as Health and Well-being relief and the scope will be expanded to include:
 - Postnatal care service expenses provided by a confinement center or qualified individual, limited to RM3,000; and
 - Breastfeeding equipment for children aged two years and below paid by self or spouse, limited to RM1,000. The existing tax relief for purchase of breastfeeding equipment will be removed.
- The scope of the tax relief on expenses incurred for parents and grandparents of RM8,000 will be expanded to cover all types of care expenses. This tax relief will no longer require any verification from a registered medical practitioner.
- The tax relief of RM7,000 on education fees for self will be reclassified as Education and Skills Training Fees relief and the scope will be revised as follows:
 - The scope for fees incurred to undertake courses or studies recognized by any regulatory agency at the Certificate, Diploma, Bachelors, Masters or Doctor of Philosophy level will be expanded to include studies in any field at any local institution or professional body in Malaysia recognized by the government or approved by the Minister of Finance;
 - The scope will be expanded to include fees incurred to undertake upskilling or self-enhancement courses or studies in the field of Technical and Vocational Education and Training (TVET) recognized by the Director General of Skills Development for self or spouse, limited to RM3,000; and
 - The scope will be expanded to include fees incurred for undertaking:
 - Courses, training and skills and self-enhancement classes unrelated to employment for self or spouse; or
 - Courses, training, classes or tuition in the field of Science, Technology, Engineering and Mathematics, arts, languages and religion for children.

The relief for this new scope will be limited to RM2,000.

Note: The above are effective from YA 2027, unless otherwise stated.

Tax measures

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Deductions and annual tax reliefs (cont'd)

- The scope of lifestyle relief of RM2,500 will be revised to exclude the cost of upskilling or self-enhancement courses and will be expanded to include:
 - Subscription expenditure for AI software and applications for personal use, spouse or child;
 - Cost of pet adoption from registered animal shelters; and
 - Expenses incurred for vaccination and spaying or neutering procedures with registered veterinary services.

Angel investors

- Tax incentive for angel investors who invest in technology start-up companies at the pre-seed and seed stages in the form of ordinary shares will be extended until 31 December 2030.

Equity crowdfunding

- Tax incentive for individuals investing through equity crowdfunding platforms will be extended until 31 December 2030.

Others

- The minimum wage will be increased from RM1,700 to RM2,000 per month, effective from June 2027. MSME employers with annual revenue of less than RM50 million will be exempted from this requirement.
- A minimum starting monthly salary of RM2,500 will be introduced for graduates and semi-skilled workers.
- Every citizen will be automatically registered as an EPF member upon reaching the age of 18.
- Matching EPF contributions by the government for e-hailing and p-hailing drivers up to RM600 per year subject to a lifetime cap of RM6,000.
- Matching SOCSO contribution of 35% by the government for e-hailing and p-hailing workers who contribute to SOCSO, which will be increased to 50% if the platform company also contributes towards the workers' SOCSO contributions.
- Matching SOCSO contribution of 70% by the government for self-employed individuals operating across the 17 non-mandatory sectors under LINDUNG KENDIRI.

Note: The above are effective from YA 2027, unless otherwise stated.

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Stamp duty

- Full stamp duty exemption will be given on loan agreements and instruments of transfer for first home purchases by Malaysian citizens, for homes priced up to RM500,000. For first homes priced up to RM750,000, a full stamp duty exemption applies to the first RM500,000, with a 50% exemption on the balance. This applies to purchases where the sale and purchase agreements are executed from 1 January 2027 to 31 December 2030.
- Full stamp duty exemption on loan agreements and instruments of transfer relating to the revival of abandoned housing projects will be reintroduced for rescuing contractors or developers and original buyers. This applies to instruments executed from 1 January 2027 to 31 December 2030.
- Stamp duty imposed on loan or financing agreements in foreign currency from banks in Malaysia will be capped at RM2,000 for financing up to RM100 million and RM5,000 for financing exceeding RM100 million. This applies to agreements executed from 1 January 2027.
- Full stamp duty exemption will be given on foreign currency intercompany loan agreements for GSH companies undertaking treasury fund management activities for cash pooling via onshore intermediaries. This incentive will also apply to GSH companies under the JS-SEZ incentive package. This applies to GSH applications received by the MIDA from 1 January 2027.
- Stamp duty on loans to purchase or construct ships will be capped at RM2,000 for loans of up to RM100 million and RM5,000 for loans exceeding RM100 million. This applies to agreements executed from 1 January 2027.
- The remission of stamp duty exceeding RM10 on loan or financing agreements under CAKNA I will be extended for two years and will continue to apply for agreements executed up to 31 December 2030, while the remission for CAKNA II will be reintroduced from 1 January 2027 to 31 December 2030.
- Stamp duty exceeding RM10 on loan or financing agreements between MSMEs and investors through Peer-to-Peer platforms will be remitted. This applies to agreements executed from 1 January 2027 to 31 December 2030.
- Stamp duty exceeding RM10 will be remitted, subject to conditions, on second-tier agreements between mid-tier companies and financial institutions for excess credit facilities provided to MSME suppliers. This applies to agreements executed from 1 January 2027 to 31 December 2030.

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