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EY Tax Alert (Special edition)

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Stamp Duty Special Voluntary Disclosure Program 2026

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On 5 January 2026, Prime Minister YAB Dato' Seri Anwar Ibrahim announced the implementation of a six-month Special Voluntary Disclosure Program (SVDP) for stamp duty in his 2026 New Year message. Subsequent to the announcement, the Inland Revenue Board of Malaysia (HASiL) released the following guidance on 28 January 2026:

- Operational Guideline No. 1/2026 - Special penalty treatment under Section 47A of the Stamp Act 1949 for the Stamp Duty Special Voluntary Disclosure Program 2026 (with effect from 1 January 2026)
- Frequently Asked Questions (FAQs) - Penalty exemption for the Stamp Duty Special Voluntary Disclosure Program 2026 (dated 28 January 2026)

The above documents are only available in Bahasa Malaysia.

Stamp Duty SVDP 2026 provides full penalty remission for instruments executed between **1 January 2023 and 31 December 2025**, provided stamping and payment of stamp duties occur between **1 January 2026 and 30 June 2026**.

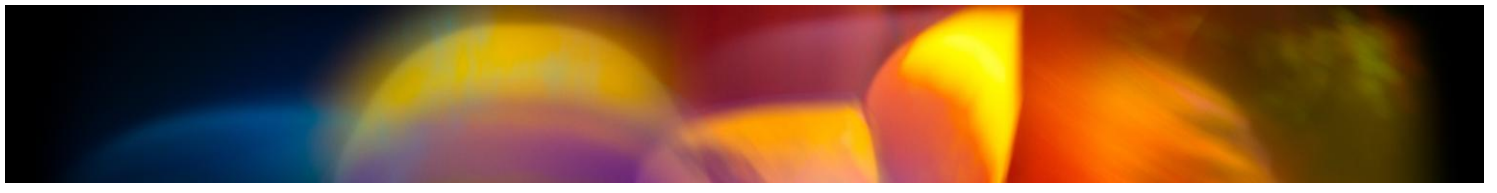
Stamp Duty SVDP 2026 aims to:

- a) Promote awareness and encourage voluntary compliance among duty payers.
- b) Provide duty payers with sufficient time to understand the procedures and implementation of electronic self-stamping.
- c) Encourage duty payers to submit accurate statements to the Stamp Duty Collector.



Key features of Stamp Duty SVDP 2026

SVDP period	: 1 January 2026 to 30 June 2026 (six months)
Eligible instruments	: All instruments executed between 1 January 2023 and 31 December 2025 , which have not been stamped, will qualify for the full penalty remission.
Conditions for penalty remission	: Penalty will be automatically ^{Note} remitted when the stamping and payment of stamp duty are completed within the SVDP period . No application or appeal is required from duty payers. Submissions must be made via e-Duti Setem. <u>Note:</u> The penalty amount will still appear on the stamp duty return or Notice of Assessment but will be excluded in the "amount payable" section.
Exclusions	: Stamp Duty SVDP 2026 does not apply to: <ul style="list-style-type: none">▪ Cases involving fraudulent conduct, where there is an intention to evade or avoid paying stamp duty.▪ Instruments executed outside the qualifying period of 1 January 2023 and 31 December 2025.▪ Instruments where stamp duty and penalty were fully paid before 1 January 2026.
Audits	: Instruments stamped under Stamp Duty SVDP 2026 will not be subject to audit. However, duty payers who participate in the program may still be selected for audit in respect of other instruments not submitted under Stamp Duty SVDP 2026.



Next steps

Duty payers should consider the following actions:

- Conduct a comprehensive review of all instruments executed between 1 January 2023 and 31 December 2025 and evaluate whether they should participate in the SVDP.
- If so, the stamping applications should be submitted as early as possible to enable HASiL to issue Notices of Assessment, where relevant, on a timely basis, such that all stamp duty payments can be made by 30 June 2026.

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