



Tax in Motion



Issue 1-2026 | 14 January 2026

Issue 1-2026

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Application for stamping through e-Duti Setem (e-DS)

The Inland Revenue Board (IRB) has recently issued the following outlining the process for stamping application, in line with the implementation of the Stamp Duty Self-Assessment System (SDSAS):

- Operational Guidelines for Application for Stamping via the Stamp Duty Self-Assessment System (“the Operational Guidelines”)
- Frequently Asked Questions on Application for Stamping through e-Stamp Duty under the Stamp Duty Self-Assessment System (“the FAQ”)
- Updated Guidelines on the introduction of stamp duty under Stamp Act 1949 (SA 1949) (“the Technical Guidelines”)

The Guidelines and the FAQ are available on IRB’s website hasil.gov.my (Legislation > Guidelines) and (Service > Stamp Duty > Frequently Asked Questions) respectively.

Commencement of SDSAS

Effective 1 January 2026, Malaysia enters Phase 1 of the SDSAS, moving from the formal assessment to self-assessment. For duty payers, this means a shift toward greater responsibility and enhanced compliance expectations when submitting stamping applications via e-DS. At the same time, the move into SDSAS is a step towards a digitally driven and efficient process where duty payers can manage their own submission and payment without having to wait for the notice of official assessment.

Phased implementation of SDSAS

As announced previously, the SDSAS will be rolled out in stages as follows:

- Phase 1 (From 1 January 2026) – Rental / lease, security, and general stamping
- Phase 2 (From 1 January 2027) – Transfer of real property [without Jabatan Perkhidmatan dan Penilaian Harta (JPPH) valuation]
- Phase 3 (From 1 January 2028) – Other instruments not in Phase 1 and Phase 2

Instruments covered under Phases 2 and 3 will remain under formal adjudication in e-DS until the commencement of their respective phases. Only instruments under Phase 1 are under self-assessment in e-DS for the year 2026.

Access to e-DS

From 1 January 2026, stamp duty returns must be submitted via e-DS through the MyTax portal mytax.hasil.gov.my, using MyTax login credentials (ezHasil Services > Duti Setem > e-Stamp Duty).

All duty payers, their appointed representatives, and all parties to an instrument/agreement must have a Tax Identification Number (TIN) to access e-DS. Those without a TIN must check their status and apply via e-Daftar in MyTax.

Types of stamp duty return form (RF)

The table below sets out the stamp duty RF under Phase 1 of SDSAS and illustrates, through examples provided in the Operational Guidelines, the appropriate form to be furnished for each type of instrument:

Form type	Description of instrument	Examples	
Form PDS 15 - Security	<ul style="list-style-type: none"> Documents/agreements involving promises, obligations or undertakings to pay or repay between parties Documents/agreements in respect of assignments, transfers or novation of property other than real property, shares and businesses 	<ul style="list-style-type: none"> Service agreement License agreement Equipment lease agreement Annuity payment agreement Kiosk / vending machine space agreement Personal loan agreement 	<ul style="list-style-type: none"> Loan/facility agreement Education loan agreement Transfer of membership agreement Transfer of intellectual property and trademark agreement Absolute assignment of insurance policy
Form PDS 15 - Rental / Lease	<ul style="list-style-type: none"> Documents/agreements/novation relating to tenancy or lease of immovable property such as houses, offices, factories, shop lots and vacant land. 	<ul style="list-style-type: none"> Tenancy agreement Land lease agreement 	<ul style="list-style-type: none"> Novation of tenancy agreement Form KTN 15A
Form PDS 15 - General	<ul style="list-style-type: none"> General instruments other than instruments of transfer of ownership, security or lease, which are usually general agreements / declarations without consideration/ payment, and even where some consideration exists, it is not the main substance of the agreement. 	<ul style="list-style-type: none"> Statutory declaration Sale and purchase agreement of residential property Employment offer letter 	<ul style="list-style-type: none"> Constitution of Company Insurance policy Immigration bond

Stamping procedures

1. Identifying instruments for stamping

Stamp duty applies to instruments listed in the First Schedule of the SA 1949, including electronic instruments, which are treated as written instruments. Duty payers must first determine whether an instrument is chargeable and, if so, which stamp duty RF applies.

The Technical Guidelines states that a purchase order (PO) that, in substance creates legal effects (e.g. operates as an agreement, bond or covenant) is treated as an instrument subject to stamp duty under the relevant item in the First Schedule, even though PO per se is not a dutiable instrument under the First Schedule of SA 1949.

2. Complete and submit the stamp duty RF electronically

The stamp duty RF, and the instrument must be submitted electronically within 30 days of execution in Malaysia, or within 30 days of first receipt in Malaysia if executed abroad. Duty payers must upload the instrument and relevant supporting documents in accordance with the applicable stamping category.

When furnishing the stamp duty RF under **self-assessment** (beginning with instruments falling under Phase 1 of the SDSAS), the system will display a system-generated computation of stamp duty and a draft stamp duty RF. Duty payers must review and verify the details prior to submission. Upon successful submission, the duty payer will receive an acknowledgement slip confirming submission of the stamp duty RF. Once the stamp duty RF is submitted and the declaration is made, the instrument is treated as having been assessed by the Collector on that date.

Where a **formal assessment** is required, the duly completed stamp duty RF is submitted to the Collector for review. The Collector will process the application and determine the amount of duty and penalty (if applicable) payable. A formal Notice of Assessment will then be issued, setting out the duty and penalty (if any) payable.

3. Payment of stamp duty

- For self-assessment, payment is due within 30 days from the deemed assessment date (i.e. when the stamp duty RF is furnished).
- For formal assessment, payment is due within 14 days from the Notice of Assessment or such time as stated on the notice.
- Payment may be made online using the adjudication number on the acknowledgement slip or the Notice of Assessment via –
 - (i) [ByrHASiL](#) through FPX gateway
 - (ii) e-TT (Electronic Telegraphic Transfer)
 - (iii) Designated internet banking portal—CIMB BizChannel / Public Bank Berhad)
- An extension of time to pay the stamp duty may be requested, provided the application is submitted before the due date for payment expires. Approval is subject to the merits of each case.

Stamping procedures (cont'd)

4. Stamp certificate

Upon payment, the stamp certificate must be downloaded and printed. The instrument is considered duly stamped only when correct duty is paid and the stamp certificate is affixed to the instrument.

The stamp certificate may be generated (as PDF) or printed only once from the e-DS.

5. Record-keeping

Duty payers, or their appointed agents, must retain copies of the stamped instruments and the corresponding electronic stamp certificates as evidence of payment, and keep these records for **seven years** from the date the duty is paid.

Indorsement for exemptions and remissions

- An exemption has the effect that no duty is chargeable on the instrument, whereas a remission operates to reduce the amount of duty that would otherwise be chargeable.
- General exemptions are set out in the First Schedule of the SA 1949 pursuant to section 35. For example, instruments relating exclusively to immovable property situate out of Malaysia or relating exclusively to things done or to be done out of Malaysia.
- Special exemptions and remission are generally provided by way of ministerial order gazetted under section 80 of the SA 1949. Examples include:
 - Stamp Duty (Remission) Order 2021 - Stamp duty remission for qualifying service agreement
 - Stamp Duty (Remission) (No. 2) Order 2012 - Stamp duty remission for qualifying loan agreement or loan instrument.
- Instruments which are eligible for exemption or remission remain to be subject to formal assessment even though the instrument may fall within the self-assessment category. The Operational Guidelines state that these instruments requires the IRB's indorsement.

Post-assessment changes and disputes

1. Amendment

Three types of amendments are permissible:

- **General information changes not affecting duty**—Amendment to non-financial particulars (for example, names, addresses or dates) that do not change the amount of duty are treated as general amendments to the stamp duty RF and do not give rise to a revised assessment.
- **Changes affecting stamp duty/penalty**—Amendments that affect the computation of stamp duty or penalty (for example, revised consideration, information requiring revaluation by JPPH, etc.
- **Resubmissions after initial rejection**—Where the original stamping application was rejected for incomplete information or missing documents, the application must be resubmitted as an amendment with the requisite information and attachments to regularise the position.

Amendments may be made through e-DS before or after payment of stamp duty but are confined to correcting information only and cannot be used to seek remission, exemption or relief under sections 15 or 15A of the SA 1949. Where the amendment results in additional stamp duty, prevailing penalties for late stamping are applicable. However, for the first year of SDSAS, penalty arising from incorrect stamp duty return or information will be waived.

2. Appeal

An appeal against an original or additional assessment must be lodged through e-DS within 30 days from the date the assessment (for SDSAS, the deemed assessment date, i.e. the date the stamp duty RF is furnished) or additional assessment is issued.

Grounds for appeal include disagreement with a JPPH valuation, applications for stamp duty remission or exemption, claims for relief under sections 15 or 15A (with stamp duty paid upfront), court orders that alter the basis of assessment, and other reasonable grounds supported by relevant documentation. Duty payers may further appeal against the decision of the IRB to the High Court.

Refund of stamp duty

Refund eligibility

Refunds may be granted where amendments, appeals, cancellations, or errors result in overpayment of duty. Common qualifying situations include relief under sections 15/15A, court orders, cancelled or void instruments, errors in the stamp duty return, overpaid duty, non-chargeable instruments, or ministerial exemption/remission.

Who may claim

Refunds can be claimed by the person liable to pay the duty under the law. Applications must include a statutory declaration.

Time limit

The time allowed to apply for a stamp duty refund depends on the underlying reason, summarised below:

- **General situations—24 months**

These include events such as an agreement later cancelled or not performed, a stamping mistake, an instrument spoiled/unused/void, or duty paid on a non-chargeable instrument. The application should be made within 24 months of the relevant event.

- **Shorter window in specific scenario**

For specific circumstance, such as when a land transfer is rejected by the Land Office, a shorter timeframe applies. The refund application generally needs to be submitted within two months of the rejection date.

- **No deadline in certain cases**

Where the refund relates to approved stamp duty relief for reconstructions or amalgamations of companies, approved relief for the transfer of property between associated companies, a court decision, or a Minister's exemption or remission.



Non-compliance and enforcement

Late stamping

The penalty imposed for late stamping varies based on the period of delay. The maximum penalty is RM100 or 20% of the deficient duty, whichever is higher.

Incorrect stamp duty RF/information

Submitting an incorrect stamp duty return or providing incorrect information may result in a penalty equal to the unpaid duty, or upon conviction, a fine of RM1,000 to RM10,000 plus a special penalty equal to the underpaid stamp duty.

To ease the transition to SDSAS, no penalty is imposed in 2026 for incorrect stamp duty returns or incorrect information on instruments stamped under Phase 1 of SDSAS. Any underpaid duty is still payable, and late-stamping penalties continue to apply (refer to [Tax in Motion Issue 5-2025](#) for details).

Audit focus

The IRB will naturally be stepping up its audit activity, with risk analytics applied across both e-DS and STAMPS-stamped instruments. Please refer to [TaXavvy Issue 5-2025](#) for details on scope, process, selection criteria and voluntary disclosure concessions.

Voluntary disclosure (VD) programme

On 5 January 2026, the Prime Minister has announced that a VD programme will be introduced for a period of six months, from 1 January 2026 to 30 June 2026. Details of the programme are pending.

Key takeaways

The introduction of SDSAS represents more than a platform upgrade—it marks a fundamental shift in taxpayer behaviour and responsibility. Its implementation, in conjunction with the stricter enforcement of in-scope instruments based on the letter of the law, means that organisations need to establish clear governance and processes to ensure timely and accurate compliance.

Stamp duty audits will naturally increase as the IRB will be pivoting its focus to audit and education activities.

The government has also paired enforcement with a practical transition period by remitting penalties in the first year, giving stakeholders time to adapt to the new regime.

For instruments eligible for remission or exemption, it is important to ensure that the necessary conditions are met.

Guidelines on capital gains tax exemption for group restructuring scheme

As provided under the Income Tax (Restructuring of Companies Scheme) (Exemption) Order 2024 [P.U. (A) 289/2024], the IRB has issued the Guidelines on Capital Gains Tax Exemption for Restructuring of Companies Scheme under P.U.(A) 289/2024 (“the Guidelines”).

A copy of the Guidelines is available on the IRB’s website hasil.gov.my (Legislation > Guidelines > Technical Guidelines).

The Guidelines set out the conditions and procedures to apply for capital gains tax (CGT) exemption for disposals of shares of unlisted companies incorporated in Malaysia made from 1 March 2024 to 31 December 2028 in relation to a restructuring of companies scheme. Please refer to [TaXavvy 31-2024](#) for details of the gazette order.

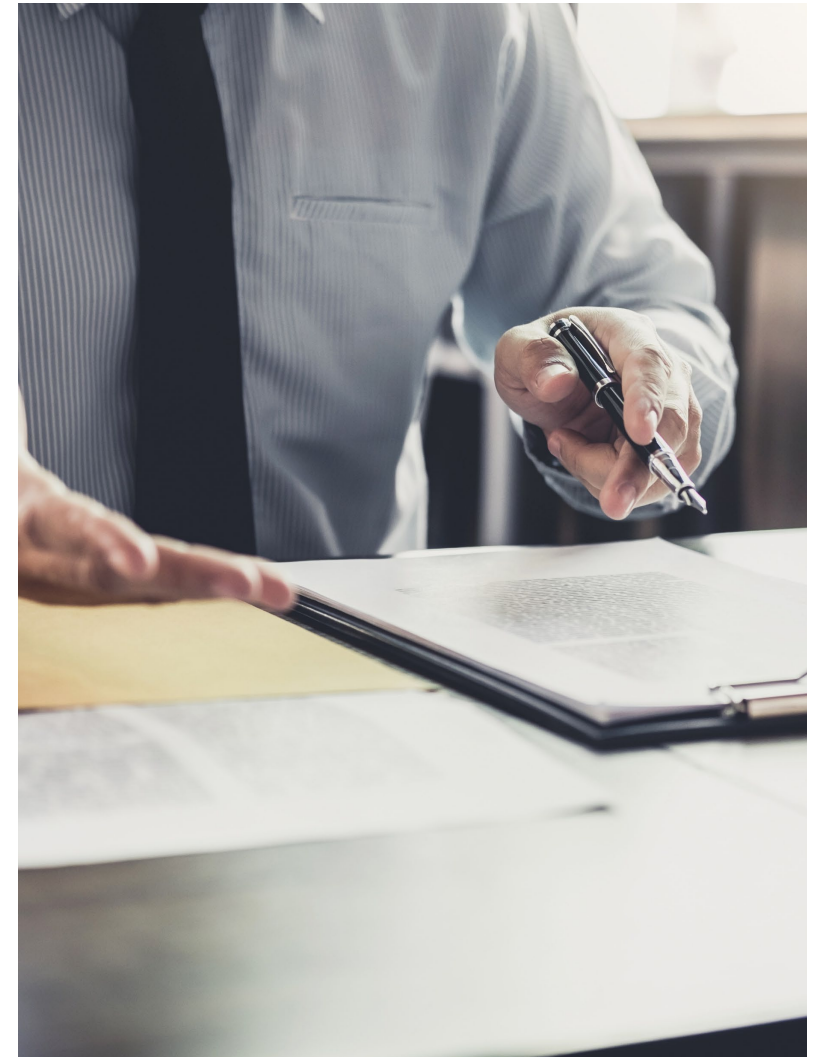
Key points to note are:

- Application for exemption may only be submitted after three years from the date of disposal. The disposer is required to submit a CGT return and pay CGT based on rules in force at the time of disposal. Upon approval, an application for relief under section 131A (relief other than in respect of error or mistake) is to be submitted to amend the CGT return submitted at the time of disposal.
- The composition of the consideration of disposal eligible for the exemption is in line with P.U. (A) 289/2024, that is, the disposal consideration shall consist of either (i) entirely in shares of the acquirer company, or (ii) no less than 75% in shares of the acquirer company, with the balance paid in cash.
- All shares of the acquirer company (forming part of the disposal consideration) shall be issued directly to the disposer, and any monetary balance shall be paid by the acquirer to the disposer.



- **Justification of the operational efficiency condition:**

- Justification is dependent on the business activities or industries of the group of companies involved in the restructuring scheme.
- A robust justification accompanied by a reasonable and appropriate detailed analysis shall be provided to measure and prove the increased operational efficiency of the disposer, the acquirer, or both.
- Measurement of operational efficiency includes the following factors (non-exhaustive):
 - (a) Streamlining business activities through changes to principal activities of each business. Refer to Example 1 where entities carrying on property development are streamlined together under a common intermediate holding company to enable the other entities in the group to focus on plantation business.
 - (b) Improved financial performance resulting from the disposal of unlisted shares, as evidenced by changes in the company's costs and expenses.
 - (c) Decision making process that enhance the company's service activities, productivity, or output.
 - (d) Creation of knowledgeable workforce by leveraging group expertise to combat resource shortages and reduce additional cost of recruitment.
- Applications for CGT exemption will be rejected if the disposal of unlisted shares is solely to streamline the company's internal administration and not related to a group restructuring scheme, e.g. disposal for the dissolution or winding up of a dormant company.



Return form filing programme for the year 2026

The IRB has issued the Return Form Filing Programme for the Year 2026. The filing programme outlines the statutory filing and tax payment due dates, grace period and method of submission for the various forms.

The filing programme is available on the IRB's website hasil.gov.my (Forms > Return Form Filing Programme).



Grace period for submission of return forms and payment of balance of taxes

The following is the grace period for submission of the relevant tax return forms from the stipulated filing due date, and payment of balance of tax under section 103(1) of the Income Tax Act 1967 (ITA 1967), section 48(1) of the Petroleum Income Tax Act 1967 (PITA 1967), and section 11(1) of the Labuan Business Activity Tax Act 1990 (LBATA 1990):

Category of forms	Method of submission	Grace period
Income tax return forms for YA 2026		
Companies	e-Filing	1 month
Limited liability partnerships		
Trust bodies		
Co-operative societies		
Unit trusts / Property trusts		
Real estate investment trusts / Property trust funds	Postal	3 working days
Business trusts		
Income tax return forms for YA 2025		
Individuals	e-Filing	15 days
Partnerships		
Associations		
Deceased persons' estate		
Hindu joint families		

Category of forms	Method of submission	Grace period
Other forms		
Petroleum income tax return forms (exploration and production)		
Return of profits by Labuan entities	e-Filing	1 month
Returns by employers for year of remuneration 2025		

If submission is not made within the grace period, the submission will be deemed to be late and the relevant penalties under section 112 of ITA 1967, section 51 of PITA 1967, or section 23A of LBATA 1990 will be computed from the statutory filing due date and not from the extended due date.

Grace period for the payment of tax / balance of tax

For assessments raised by the IRB under sections 91, 92, 96A, 90(3) and 101(2) of ITA 1967 / sections 6(2), (3), or (4) of LBATA 1990, the tax / balance of tax must be paid within 30 days from the date of assessment. However, there is a grace period of seven days.

Filing programme for specified documents through the Malaysian Income Tax Reporting System (MITRS)

MITRS has been implemented for companies, limited liability partnerships, and Labuan entities [refer [TaXavvy 33-2024](#) and [Taxavvy 20-2025](#) for details]. Starting from YA 2026, submissions via MITRS will be required for these taxpayers and accessible through the MyTax portal beginning from the following dates:

Taxpayer category	Availability of MITRS
Unit trusts / Property trusts	1 July 2026
Trust bodies	1 August 2026
Co-operative societies	
Real estate investment trusts / Property trust funds	1 September 2026

Online application for extension of time (e-Lanjutan Masa)

The IRB has issued GPHDN 4/2025 - Operational Guideline on Procedure for Application and Approval of Extension of Time to Furnish Return Form via e-Lanjutan Masa (“the Guidelines”) which set out the procedures and conditions for taxpayers to apply for an extension of time (EOT) to furnish their return form (RF) via the e-Lanjutan Masa application in MyTax portal, effective from 1 November 2025.



Salient points of the Guidelines are:

Application timing

Applications are to be submitted **no earlier than 30 days before, and no later than 14 days before**, the due date of the submission of RF (after taking into account any grace period allowed under the Return Form Filing Programme).

Category of eligible applicants

The e-Lanjutan Masa facility is available to the following taxpayer categories:

- Companies (Form C)
- Limited liability partnerships (Form PT)
- Co-operative societies (Form C1)
- Trust bodies (Form TA)
- Unit/property trusts (Form TC)
- REITs/Property Trust Funds (Form TR)
- Business trusts (Form TN)
- Petroleum—chargeable persons in production (Form CPP) and exploration (Form CPE).

Categories of application

Applications are assessed under the following two pathways:

Application with Companies Commission of Malaysia (SSM) EOT	Application is based on SSM having approved extended timelines relating to financial statements or annual general meeting.
Application without SSM EOT	Application is based on reasons other than SSM EOT (e.g. internal constraints or other circumstances which IRB may consider on merit).

Key conditions

- For applications under SSM EOT, the taxpayers must upload the SSM approval letter granting the relevant EOT and a copy or screenshot of the SSM “Publish Report” evidencing the approved EOT.
- The taxpayer must have no tax arrears (debit balance) and must be compliant with tax instalment payments up to the current YA.
- There must be no outstanding monthly income tax instalment (CP204/CP250) for the YA applied for.
- Basis period and accounting period matches IRB’s record.
- No manual application for EOT which has been rejected / approved or with status pending approval.

Other points

- As a general rule, e-Lanjutan Masa approval is given once only for a YA.
- Where the request for EOT is granted on the basis of SSM’s extension, a further application for the same YA may be made, subject to the conditions in the Guidelines being met. Where approval is granted on other grounds, no further extension of time is available for that YA.
- Taxpayer may reapply for e-Lanjutan Masa if the initial application is rejected, but only after having remedied the reason for rejection. For example, where there is a mismatch in accounting/basis period, the period must first be updated via Form CP204B or e-CP204B, and where there are tax arrears, non-compliant instalments or outstanding tax instalments, these must first be fully settled and reflected in the updated tax ledger.

The Guidelines is available on IRB’s website hasil.gov.my (Legislation > Guidelines > Operational Guidelines).



Updates on e-Invoice implementation

Following the announcement by the Prime Minister on implementation of e-Invoicing and related operational matters, the IRB has updated and issued the following:

- Media release dated 5 January 2026
- e-Invoice Specific Guidelines
- Frequently Asked Questions for Implementation of e-Invoice in Malaysia
- Frequently Asked Questions for Implementation of e-Invoice in Malaysia for Construction Industry
- Media release dated 9 January 2026 and updated FAQ on MyInvois e-POS as of 9 January 2026

The media releases, and documents relating to e-Invoice are available on IRB's website hasil.gov.my (Homepage > Media Release) and (Service > e-Invoice), respectively.

Salient updates are:

Extended interim relaxation period

The interim relaxation period for taxpayers with annual turnover or revenue of up to RM5 million and with an implementation date of 1 January 2026 is now extended to 31 December 2026 (previously until 30 June 2026).

During this period, taxpayers may issue consolidated e-Invoices as follows:

- All activities / industries are permitted to issue consolidated e-Invoices, including self-billing e-Invoices.
- Any information can be included in the "Description of Product or Service" field.
- If a buyer requests an e-Invoice, the seller is also permitted to issue only a consolidated e-Invoice without having to issue an e-Invoice for each transaction.

Additionally, there will be no prosecution for non-compliance with e-Invoice regulations, provided taxpayers adhere to the requirements for consolidated e-Invoices as stated above.

Consolidated e-Invoices for sale of construction material

Sales of construction materials by wholesalers and retailers are no longer excluded from consolidated e-Invoices, where the seller may issue receipts during the month and subsequently issue a single consolidated e-Invoice within seven days after month-end. Individual e-Invoice is only required to be issued if the related company (buyer) requests for individual e-Invoices or if the transaction exceeds RM10,000.

Expansion of access to MyInvois e-POS

Access to MyInvois e-POS is now expanded to taxpayers with an annual turnover or revenue of up to RM5 million (previously RM2 million).

Updated guidelines on deduction of expenses under sections 34(6)(m) and 34(6)(ma)

The IRB issued, on 30 December 2025, the Guidelines on Deduction under Sections 34(6)(m) and 34(6)(ma) of the ITA 1967, replacing the previous version dated 13 March 2012.

The key update is that the Anti-Bribery Management System (ABMS) certification has been added with effect from year 2026 to the list of programmes offered under the Scheme for the Accreditation of Certification Bodies (ACB) administered by the Department of Standards Malaysia (JSM). As a result, expenses incurred by a company to obtain ABMS certification from a JSM-accredited certification body under ACB are eligible for a double deduction under section 34(6)(ma) of the ITA 1967, provided all statutory and administrative conditions are met.

A copy of the guidelines is available on the IRB's website hasil.gov.my (Legislation > Guidelines > Technical Guidelines).

Non-resource R&D commercialisation deduction period extended

The Income Tax (Deduction for Investment in a Project of Commercialisation of Research and Development Findings) (Amendment) Rules 2025 has been gazetted on 23 December 2025 and gives effect to the Budget 2026 proposal to extend the tax deduction for investments in commercialisation of non-resource-based R&D findings by a public research institute or public or private institute of higher learning for another five years, for applications received by the Malaysian Investment Development Authority (MIDA) from 1 January 2026 to 31 December 2030.

This tax incentive grants a deduction to resident investor companies on qualifying cash or share-capital investments in subsidiaries that commercialise eligible non-resource-based R&D findings by qualifying research institutes. Prior to this amendment, the application period ran from 7 November 2020 to 31 December 2025.



Accelerated capital allowance for speed limitation devices

The Income Tax (Accelerated Capital Allowance) (Speed Limitation Device) Rules 2025 (the Rules) has been gazetted to give effect to the Budget 2026 proposal to provide accelerated capital allowance (ACA) for qualifying expenditure on specified speed limitation devices installed in certain commercial vehicles.



Key points of the Rules, which are effective from 1 January 2026 to 31 December 2026, are:

Qualifying capital expenditure (QCE)	<p>Speed limitation device installed in a qualifying commercial vehicle and meets all the following:</p> <ul style="list-style-type: none"> • Installation carried out between 1 January 2026 and 31 December 2026 • Installation certified by a body recognised by the Road Transport Department • Not used to replace an existing speed limitation device in the vehicle • Cost per unit not exceeding RM4,000
Qualifying commercial vehicles	<ul style="list-style-type: none"> • Goods vehicles with gross vehicle weight more than 3,500 kg • Public service vehicles with gross vehicle weight more than 5,000 kg and carrying more than 8 passengers • Manufactured before 1 January 2015
ACA rates	<ul style="list-style-type: none"> • Initial allowance: 20% of the qualifying capital expenditure • Annual allowance: 80% of the qualifying capital expenditure <p>Effectively allows for a 100% claim on the QCE in the year of acquisition.</p>
Hire purchase treatment	<p>Where the device is purchased under a hire purchase agreement:</p> <ul style="list-style-type: none"> • The hirer is deemed the owner of the device. • QCE is the capital portion of instalments paid in the basis period for the relevant year of assessment.
Non-application	<p>The Rules do not apply if, in respect of the same QCE, the person:</p> <ul style="list-style-type: none"> • Has been granted investment tax allowance under the Promotion of Investments Act 1986 • Has claimed reinvestment allowance under Schedule 7A of the Income Tax Act 1967 (ITA 1967) • Has claimed investment allowance for the services sector under Schedule 7B of ITA 1967 • Has claimed ACA under any other rules made under section 154 of ITA 1967 • Has been granted an income tax exemption under paragraph 127(3)(b) or subsection 127(3A) of ITA 1967 equivalent to any part or all of the expenditure

Extension of stamp duty exemptions under Budget 2026

The following gazette orders have been issued to give effect to the extension of stamp duty exemptions announced under Budget 2026:

- Stamp Duty (Exemption) (No. 5) 2018 (Amendment) Order 2025
- Stamp Duty (Exemption) 2021 (Amendment) Order 2025
- Stamp Duty (Exemption) (No. 2) 2021 (Amendment) Order 2025
- Stamp Duty (Contract Note for Sale and Purchase Transaction of Exchange-Traded Fund and Purchase Transaction of Structured Warrant) (Exemption) Order 2025
- Stamp Duty (Exemption) (No. 15) 2021 (Amendment) Order 2025
- Stamp Duty (Exemption) (No. 16) 2021 (Amendment) Order 2025

Below is a summary of the stamp duty exemptions, the relevant gazette orders and their salient points:

List of exemption	Gazette order	Salient points
Insurance/takaful for Perlindungan Tenang products	<ul style="list-style-type: none"> • Stamp Duty (Exemption) (No. 5) 2018 (Amendment) Order 2025 	<ul style="list-style-type: none"> • Extends the period of stamp duty exemption for insurance policies and takaful certificates for Perlindungan Tenang products issued on or after 1 January 2019 but not later than 31 December 2028 (previously 31 December 2025).
Purchase of first residential property	<ul style="list-style-type: none"> • Stamp Duty (Exemption) 2021 (Amendment) Order 2025 • Stamp Duty (Exemption) (No. 2) 2021 (Amendment) Order 2025 	<ul style="list-style-type: none"> • Extends the period of stamp duty exemption for instrument of transfer and loan agreement in relation to sale and purchase agreement executed from 1 January 2021 to 31 December 2027 (previously 31 December 2025).
Contract notes for sale and purchase transaction of exchange-traded funds (ETFs) and purchase transaction of structured warrant	<ul style="list-style-type: none"> • Stamp Duty (Contract Note for Sale and Purchase Transaction of Exchange-Traded Fund and Purchase Transaction of Structured Warrant) (Exemption) Order 2025 	<ul style="list-style-type: none"> • Extends the period of stamp duty exemption for ETFs transactions executed from 1 January 2018 but not later than 31 December 2028 (previously 31 December 2025). • Exempt the stamp duty for buy-side structured warrant transactions executed from 1 January 2026 to 31 December 2028.
Purchase of insurance or takaful products with annual premium or contribution not exceeding RM250 by Micro, Small, and Medium Enterprises (MSMEs)	<ul style="list-style-type: none"> • Stamp Duty (Exemption) (No. 15) 2021 (Amendment) Order 2025 	<ul style="list-style-type: none"> • Extends the period of stamp duty exemption for insurance policies and takaful certificates issued on or after 1 January 2022 but not later than 31 December 2028 (previously 31 December 2025).
Purchase of insurance or takaful products with annual premium or contribution not exceeding RM150 by an individual	<ul style="list-style-type: none"> • Stamp Duty (Exemption) (No. 16) 2021 (Amendment) Order 2025 	

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