



Tax in Motion

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Special Voluntary Disclosure Programme for Stamp Duty

Following the announcement by the Prime Minister on the implementation of the Special Voluntary Disclosure Programme (SVDP) for stamp duty (refer to [Tax in Motion 1/2026](#)), the Inland Revenue Board (IRB) has issued the following to provide details on the SVDP:

- Media release dated 28 January 2026 on SVDP for Stamp Duty 2026
- Operational Guidelines on Special Treatment of Penalties under Section 47A of the Stamp Act 1949 (SA 1949) for the SVDP for Stamp Duty 2026
- Frequently Asked Questions on Penalty Exemption under the SVDP for Stamp Duty 2026

Salient points from the above documents are –

SVDP period

The SVDP for stamp duty runs for a period of 6 months, from 1 January 2026 to 30 June 2026.

Automatic penalty exemption

Late stamping penalties up to the higher of RM100 or 20% of the deficient duty, whichever is greater, are fully exempted (remitted) for instruments under the SVDP upon meeting the conditions. The penalty exemption is granted automatically once the stamp duty is paid within the SVDP period. Duty payers are not required to submit any application or appeal for penalty remission, even though the penalty amount will continue to be shown on the stamp duty return form or notice of assessment. The penalty amount will be excluded from the total amount payable in the system, and only the stamp duty is required to be paid.

Instruments eligible for SVDP

- Unstamped instruments executed between 1 January 2023 and 31 December 2025 that are submitted for stamping and paid during the SVDP period.
- Instruments executed between 1 January 2023 and 31 December 2025 that have already been presented for stamping with late stamping penalty, where the stamp duty and late stamping penalty remains unpaid, provided payment is made within the SVDP period.

Exclusions

- Cases involving elements of fraud, for example, wilfully omitting, understating or misrepresenting material facts in the stamping declaration, or falsifying or manipulating documents with the purpose of avoiding the correct duty.
- Instruments where stamp duty and the corresponding penalty have already been paid prior to participation in the SVDP.

Operational and timing considerations

Duty payers must ensure that stamping applications are submitted in good time so that notices of assessment can be issued and payment is made by 30 June 2026. Payments made after 30 June 2026 will disqualify the instrument from the penalty exemption.

Stamp duty audit

Instruments executed between 1 January 2023 and 31 December 2025 (three-year period) which are stamped under SVDP will not be subject to stamp duty audit. However, participation in SVDP does not preclude the IRB from auditing other instruments which are not stamped under SVDP.

Takeaway

The SVDP, along with various guidelines issued by the IRB, is part of a continuous effort by the authorities to encourage and increase stamp duty compliance. The SVDP is also an opportunity for stamp duty payers to review and strengthen internal compliance processes in the self-assessment regime.

**Have questions?
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