Tax in Motion

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Extension of Special Voluntary Disclosure Programme for Stamp Duty

The Inland Revenue Board (IRB) has issued a media release today on the extension of the Special Voluntary Disclosure Programme (SVDP) for stamp duty to 31 December 2026. The SVDP was originally scheduled to run from 1 January 2026 to 30 June 2026.

Under the SVDP, late stamping penalties of RM100 or 20% of the deficient duty, whichever is higher, are fully exempted (remitted) provided that the stamp duty is paid within the SVDP period. The existing qualifying conditions remain unchanged, with the key conditions being that the SVDP applies to:

- unstamped chargeable instruments executed between 1 January 2023 and 31 December 2025; and
- instruments executed during the same period that have been presented for stamping, but for which the stamp duty and late stamping penalty remain unpaid.

Comment: *The extended timeframe provides duty payers the opportunity to review and regularise unstamped chargeable instruments, review their documentation and consider appropriate technical treatment, particularly given the complexity of the legislation and interpretation issues. Action should be taken before the end of the year to secure full remission of late penalties.*

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