

December 2025

## Latest Updates on Stamp Duty

# REMISSION OF STAMP DUTY PENALTIES FOR THE 1ST YEAR OF STAMP DUTY SELF-ASSESSMENT SYSTEM ("SAS")

In conjunction with the upcoming Phase 1 of Stamp Duty SAS, the Inland Revenue Board of Malaysia ("IRBM") has announced via a media release on 21 December 2025 that no penalty will be imposed on the following errors / offences in respect of instruments stamped under SAS: -



Incorrect Stamp Duty return forms



Submission of incorrect information which affects the imposition of Stamp Duty



Offences (under Section 72D(2) of the Stamp Act 1949) identified via Stamp Duty audit

The above concession is given **from 1 January 2026 to 31 December 2026**.

The media release can be downloaded from the IRBM's website:

[Download Here](#)

To recap, the implementation of Stamp Duty SAS will be conducted in phases, effective 1 January 2026: -

Phase	Effective Date	Types of Instruments
1	From 1 January 2026	Instruments or agreements in respect of rental or lease, general stamping and securities
2	From 1 January 2027	Instruments in respect of transfer of property ownership
3	From 1 January 2028	Instruments or agreements other than the above (i.e. Phases 1 and 2)





## HOW WE CAN ASSIST

No.	Scope of Services
1	Stamp Duty tax filing and compliance support
2	<p>Tax advisory on Stamp Duty</p> <ul style="list-style-type: none"><li>▪ Review of agreement / contract / any other instruments – assessment on the applicability of Stamp Duty</li><li>▪ Stamp Duty appeal and audit</li><li>▪ Voluntary disclosure</li></ul>



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