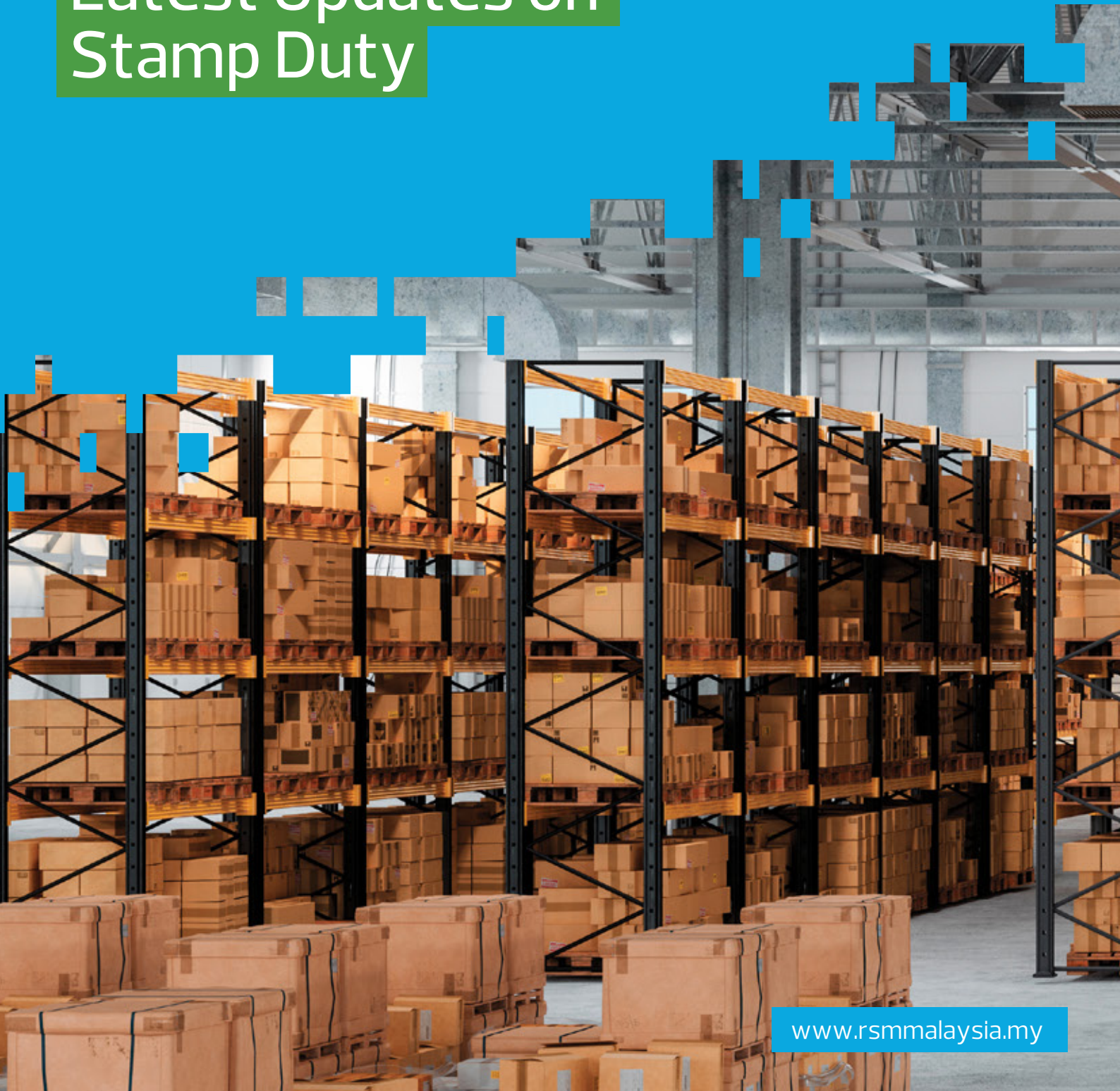





December 2025

# 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

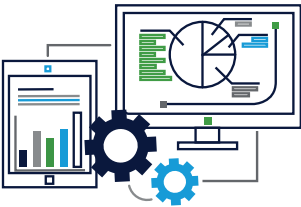
The above concession is given **from 1 January 2026 to 31 December 2026**.

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	Tax advisory on Stamp Duty <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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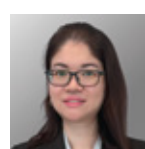


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