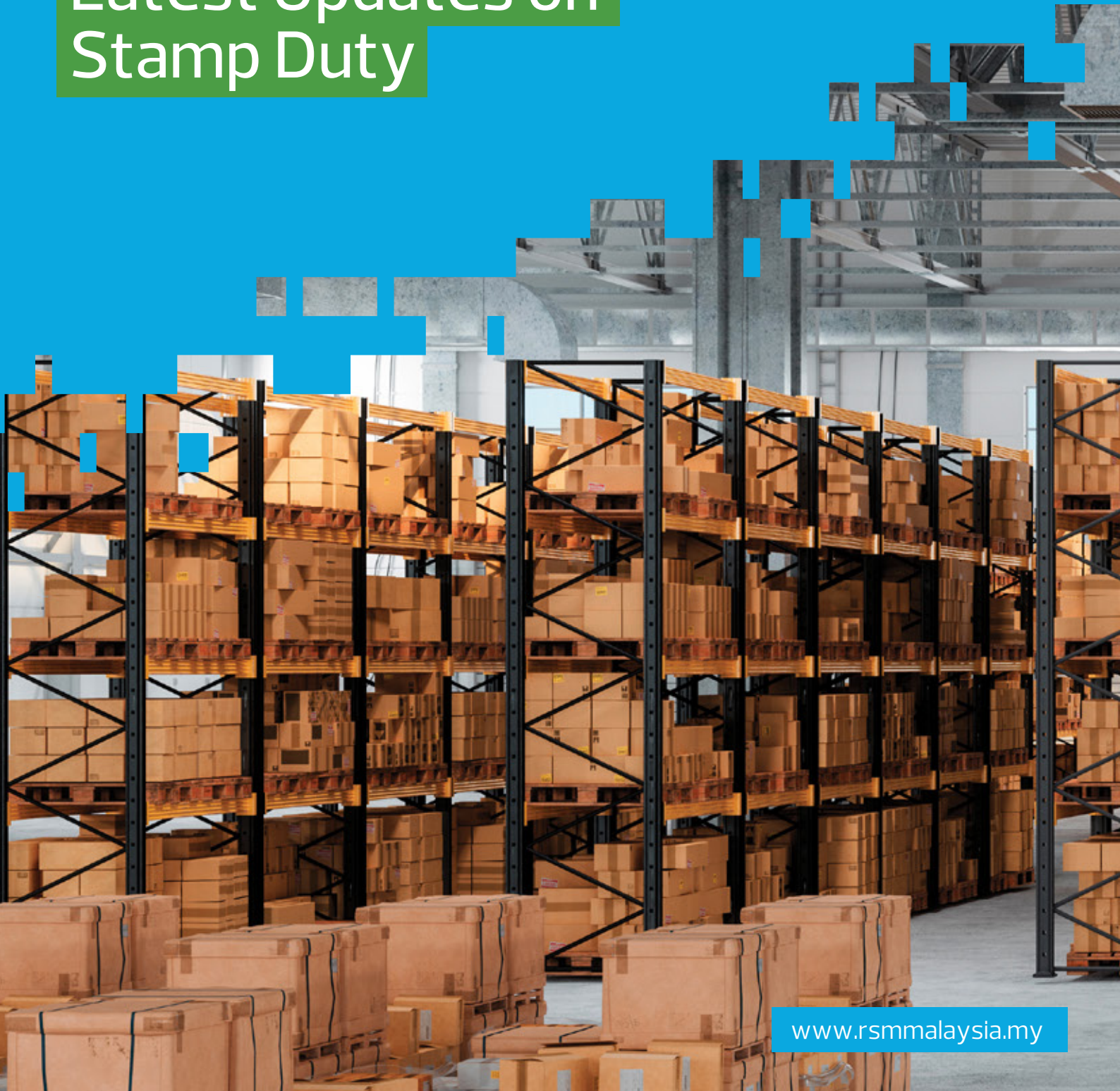





December 2025

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

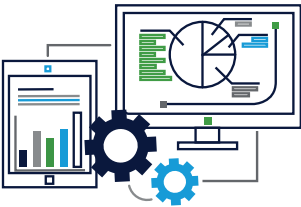
The above concession is given **from 1 January 2026 to 31 December 2026**.

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">▪ Review of agreement / contract / any other instruments – assessment on the applicability of stamp duty▪ Stamp duty appeal and audit▪ Voluntary disclosure



KEY CONTACTS



Dato' Robert Teo
Managing Partner
☎ +603 2610 2886
✉ roberteo@rsmmalaysia.my

CORPORATE TAX COMPLIANCE



Anston Cheah
Executive Director
☎ +603 2610 2829
✉ anston.cheah@rsmmalaysia.my



Nicole Chong
Director
☎ +603 2610 2830
✉ nicole.chong@rsmmalaysia.my

TAX ADVISORY



Anston Cheah
Executive Director
☎ +603 2610 2829
✉ anston.cheah@rsmmalaysia.my



Lee Pei Fern
Senior Manager
☎ +603 2610 2995
✉ leepf@rsmmalaysia.my

INDIRECT TAX



Anston Cheah
Executive Director
☎ +603 2610 2829
✉ anston.cheah@rsmmalaysia.my



Mayadevi Karpayah
Director
☎ +603 2610 2831
✉ mayadevi@rsmmalaysia.my

TAX AUDIT & INVESTIGATION



Anston Cheah
Executive Director
☎ +603 2610 2829
✉ anston.cheah@rsmmalaysia.my



Rachel Low
Associate Director
☎ +603 2610 2988
✉ lowwl@rsmmalaysia.my

PERSONAL TAX

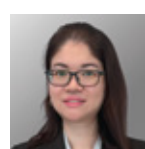


Mayadevi Karpayah
Director
☎ +603 2610 2831
✉ mayadevi@rsmmalaysia.my



Lynda Harun
Associate Director
☎ +603 2610 2832
✉ lynda@rsmmalaysia.my

TRANSFER PRICING



Carolyn Kam
Executive Director
☎ +603 2610 2996
✉ carolyn.kam@rsmmalaysia.my



Athirah Mior Shahar
Associate Director
☎ +603 2610 2997
✉ athirah.shahar@rsmmalaysia.my



CONTACT US

RSM Tax Consultants (Malaysia) Sdn Bhd

5th Floor, Penthouse, Wisma RKT,
Block A, No.2 Jalan Raja Abdullah Off Jalan Sultan Ismail,
50300 Kuala Lumpur,
Malaysia

Johor Bahru Office

Suite 16-02, Level 16, Menara Landmark,
No. 12, Jalan Ngee Heng,
80888 Ibrahim International Business District,
Johor Bahru, Johor, Malaysia

General Email
Website

info@rsmmalaysia.my
www.rsmmalaysia.my

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