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WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERINTAH DUTI SETEM (PENGEQUALIAN) (NO. 3) 2020

STAMP DUTY (EXEMPTION) (NO. 3) ORDER 2020

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AKTA SETEM 1949

PERINTAH DUTI SETEM (PENGECUALIAN) (NO. 3) 2020

PADA menjalankan kuasa yang diberikan oleh subseksyen 80(1) Akta Setem 1949 [*Akta 378*], Menteri membuat perintah yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Perintah ini bolehlah dinamakan **Perintah Duti Setem (Pengecualian) (No. 3) 2020**.

(2) Perintah ini disifatkan telah mula berkuat kuasa pada 1 Jun 2020.

Pengecualian

2. (1) Tertakluk kepada subperenggan (2), (3) dan (4), duti setem dikecualikan berkenaan dengan mana-mana perjanjian pinjaman untuk membiayai pembelian harta kediaman di bawah Kempen Pemilikan Rumah 2020/2021, yang bernilai lebih daripada tiga ratus ribu ringgit tetapi tidak lebih daripada dua juta lima ratus ribu ringgit, yang disempurnakan antara seseorang individu yang dinamakan dalam suatu perjanjian jual beli dengan—

(a) suatu bank berlesen di bawah Akta Perkhidmatan Kewangan 2013 [*Akta 758*];

(b) suatu bank Islam berlesen di bawah Akta Perkhidmatan Kewangan Islam 2013 [*Akta 759*];

(c) suatu institusi kewangan pembangunan yang ditetapkan di bawah Akta Institusi Kewangan Pembangunan 2002 [*Akta 618*];

(d) suatu koperasi yang didaftarkan di bawah Akta Koperasi 1993 [*Akta 502*];

(e) mana-mana majikan yang menyediakan suatu skim pinjaman perumahan pekerja;

- (f) Borneo Housing Mortgage Finance Berhad (Nombor Pendaftaran Syarikat: 25457-V) yang diperbadankan di bawah Akta Syarikat 2016 [*Akta 777*];
- (g) Mutiara Mortgage and Credit Sdn Bhd (Nombor Pendaftaran Syarikat: 257663-T) yang diperbadankan di bawah Akta Syarikat 2016;
- (h) suatu penanggung insurans berlesen yang dibenarkan untuk menyediakan suatu pinjaman perumahan di bawah Akta Perkhidmatan Kewangan 2013; atau
- (i) suatu pengendali takaful berlesen yang dibenarkan untuk menyediakan suatu pinjaman perumahan Islam di bawah Akta Perkhidmatan Kewangan Islam 2013.

(2) Pengecualian duti setem di bawah subperenggan (1) hendaklah hanya terpakai sekiranya—

- (a) perjanjian jual beli bagi pembelian harta kediaman itu adalah antara seseorang individu dengan suatu pemaju perumahan;
- (b) harga belian dalam perjanjian jual beli yang disebut dalam subsubperenggan (a) ialah suatu harga selepas suatu diskaun sekurang-kurangnya sebanyak sepuluh peratus daripada harga asal yang ditawarkan oleh pemaju perumahan itu kecuali bagi suatu harta kediaman yang tertakluk kepada harga terkawal; dan
- (c) perjanjian jual beli bagi pembelian harta kediaman itu disempurnakan pada atau selepas 1 Jun 2020 tetapi tidak lewat daripada 31 Mei 2021 dan disetemkan di mana-mana cawangan Lembaga Hasil Dalam Negeri Malaysia.

(3) Suatu Perakuan Kempen Pemilikan Rumah 2020/2021 yang dikeluarkan oleh Persatuan Pemaju Hartanah dan Perumahan Malaysia (REHDA), Persatuan Pemaju Perumahan dan Hartanah Sabah (SHAREDADA) atau Persatuan Pemaju Perumahan dan Harta Tanah Sarawak (SHEDADA) hendaklah dikemukakan oleh individu yang berkenaan kepada mana-mana cawangan Lembaga Hasil Dalam Negeri Malaysia bagi tujuan mendapatkan pengecualian di bawah subperenggan (1).

(4) Dalam perenggan ini—

- (a) “harta kediaman” ertinya suatu rumah, suatu unit kondominium, suatu pangsapuri atau suatu rumah pangsa, yang dibeli atau diperoleh semata-mata untuk digunakan sebagai suatu rumah kediaman, dan termasuk suatu pangsapuri perkhidmatan dan pejabat kecil pejabat rumah (SOHO) yang berhubungan dengannya pemaju perumahan itu telah mendapat kelulusan Lesen Pemaju Perumahan dan Permit Iklan dan Jualan di bawah Akta Pemajuan Perumahan (Kawalan dan Pelesenan) 1966 [*Akta 118*], Enakmen Pemajuan Perumahan (Kawalan dan Pelesenan) 1978, Sabah [*No. 24 of 1978*] atau Ordinan Pemajuan Perumahan (Kawalan dan Pelesenan) 2013, Sarawak [*Cap. 69*];
- (b) “individu” ertinya seorang pembeli suatu harta kediaman yang merupakan seorang warganegara Malaysia atau pembeli bersama suatu harta kediaman yang merupakan warganegara Malaysia; dan
- (c) “pemaju perumahan” ertinya suatu pemaju perumahan yang berdaftar dengan Persatuan Pemaju Hartanah dan Perumahan Malaysia (REHDA), Persatuan Pemaju Perumahan dan Hartanah Sabah (SHAREDADA) atau Persatuan Pemaju Perumahan dan Harta Tanah Sarawak (SHEDADA).

Dibuat 27 Julai 2020
[Perb.MOF.TAX.700-3/2/111; PN(PU2)159/XXXIII]

DATO' SRI TENGKU ZAFRUL TENGKU ABDUL AZIZ
Menteri Kewangan

STAMP ACT 1949

STAMP DUTY (EXEMPTION) (NO. 3) ORDER 2020

IN exercise of the powers conferred by subsection 80(1) of the Stamp Act 1949 [*Act 378*], the Minister makes the following order:

Citation and commencement

1. (1) This order may be cited as the **Stamp Duty (Exemption) (No. 3) Order 2020**.

(2) This Order is deemed to have come into operation on 1 June 2020.

Exemption

2. (1) Subject to subparagraphs (2), (3) and (4), stamp duty shall be exempted in respect of any loan agreement to finance the purchase of residential property under the Home Ownership Campaign 2020/2021, the value of which is more than three hundred thousand ringgit but not more than two million five hundred thousand ringgit, executed between an individual named in a sale and purchase agreement and—

- (a) a licensed bank under the Financial Services Act 2013 [*Act 758*];
- (b) a licensed Islamic bank under the Islamic Financial Services Act 2013 [*Act 759*];
- (c) a development financial institution prescribed under the Development Financial Institutions Act 2002 [*Act 618*];
- (d) a co-operative society registered under the Co-operative Societies Act 1993 [*Act 502*];
- (e) any employer who provides an employee housing loan scheme;

- (f) Borneo Housing Mortgage Finance Berhad (Company Registration Number: 25457-V) incorporated under the Companies Act 2016 [Act 777];
 - (g) Mutiara Mortgage and Credit Sdn Bhd (Company Registration Number: 257663-T) incorporated under the Companies Act 2016;
 - (h) a licensed insurer authorized to provide a housing loan under the Financial Services Act 2013; or
 - (i) a licensed takaful operator authorized to provide an Islamic housing loan under the Islamic Financial Services Act 2013.
- (2) The stamp duty exemption under subparagraph (1) shall only apply if—
- (a) the sale and purchase agreement for the purchase of the residential property is between an individual and a property developer;
 - (b) the purchase price in the sale and purchase agreement referred to in subparagraph (a) is a price after a discount of at least ten per cent from the original price offered by the property developer except for a residential property which is subject to controlled pricing; and
 - (c) the sale and purchase agreement for the purchase of the residential property is executed on or after 1 June 2020 but not later than 31 May 2021 and is stamped at any branch of the Inland Revenue Board Malaysia.

(3) A Home Ownership Campaign 2020/2021 Certification issued by the Real Estate and Housing Developers' Association (REHDA) Malaysia, Sabah Housing and Real Estate Developers Association (SHAREDADA) or Sarawak Housing and Real Estate Developers' Association (SHEDA) shall be submitted by the individual concerned to any

branch of the Inland Revenue Board Malaysia for the purpose of obtaining the exemption under subparagraph (1).

(4) In this paragraph—

- (a) “residential property” means a house, a condominium unit, an apartment or a flat, purchased or obtained solely to be used as a dwelling house, and includes a service apartment and small office home office (SOHO) for which the property developer has obtained approval for a Developer’s License and Advertising and Sales Permit under the Housing Development (Control and Licensing) Act 1966 [Act 118], Housing Development (Control and Licensing) Enactment 1978, Sabah [No. 24 of 1978] or Housing Development (Control and Licensing) Ordinance 2013, Sarawak [Cap. 69];
- (b) “individual” means a purchaser of a residential property who is a Malaysian citizen or co-purchasers of a residential property who are Malaysian citizens; and
- (c) “property developer” means a property developer registered with the Real Estate and Housing Developers’ Association (REHDA) Malaysia, Sabah Housing and Real Estate Developers Association (SHAREDA) or Sarawak Housing and Real Estate Developers’ Association (SHEDA).

Made 27 July 2020
[Perb.MOF.TAX.700-3/2/111; PN(PU2)159/XXXIII]

DATO’ SRI TENGKU ZAFRUL TENGKU ABDUL AZIZ
Minister of Finance