8 Oktober 2021
8 October 2021
P.U. (A) 385

WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

PERINTAH DUTI SETEM (PENGECUALIAN) (NO. 12) 2021

STAMP DUTY (EXEMPTION) (NO. 12) ORDER 2021

DISIARKAN OLEH/
PUBLISHED BY
JABATAN PEGUAM NEGARA/
ATTORNEY GENERAL'S CHAMBERS

AKTA SETEM 1949

PERINTAH DUTI SETEM (PENGECUALIAN) (NO. 12) 2021

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. 12) 2021**.

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

Pengecualian

2. (1) Menteri mengecualikan surat cara perjanjian pinjaman atau pembiayaan untuk Kemudahan Bantuan dan Pemulihan Bersasar yang diluluskan di bawah Tabung Bank Negara Malaysia untuk perusahaan kecil dan sederhana yang disempurnakan di antara suatu institusi kewangan peserta dengan perusahaan kecil dan sederhana daripada duti setem.

(2) Pengecualian yang disebut dalam subperenggan (1) hendaklah hanya terpakai sekiranya surat cara perjanjian pinjaman atau pembiayaan itu disempurnakan menurut surat tawaran yang dikeluarkan pada atau selepas 1 Disember 2020 tetapi tidak lewat daripada 31 Disember 2021.

(3) Pengecualian di bawah subperenggan (1) hendaklah tertakluk kepada syarat bahawa surat cara perjanjian pinjaman atau pembiayaan disertakan dengan surat tawaran daripada institusi kewangan peserta kepada perusahaan kecil dan sederhana yang menyatakan kelulusan kemudahan pinjaman atau pembiayaan itu.

(4) Dalam perenggan ini—

(a) "institusi kewangan peserta" ertinya—

(i) Affin Bank Berhad;

(ii) Affin Islamic Bank Berhad;

(iii) Alliance Bank Malaysia Berhad;

(iv) Alliance Islamic Bank Berhad;

(v) AmBank (M) Berhad;

(vi) AmBank Islamic Berhad;

(vii) Bank Islam Malaysia Berhad;

(viii) Bank Kerjasama Rakyat Malaysia Berhad (Bank Rakyat);

(ix) Bank Muamalat Malaysia Berhad;

(x) Bank of China (Malaysia) Berhad;

(xi) Bank Pertanian Malaysia Berhad (Agrobank);

(xii) Bank Simpanan Nasional;

(xiii) CIMB Bank Berhad;

(xiv) CIMB Islamic Bank Berhad;

(xv) HSBC Bank Malaysia Berhad;

(xvi) HSBC Amanah Malaysia Berhad;

(xvii) Hong Leong Bank Berhad;

(xviii) Hong Leong Islamic Bank Berhad;

(xix) Malayan Banking Berhad;

(xx) Maybank Islamic Berhad;

(xxi) MBSB Bank Berhad;

(xxii) OCBC Bank (Malaysia) Berhad;

(xxiii) OCBC Al-Amin Bank Berhad;

(xxiv) Public Bank Berhad;

(xxv) Public Islamic Bank Berhad;

(xxvi) RHB Bank Berhad;

(xxvii) RHB Islamic Bank Berhad;

(xxviii) Small Medium Enterprise Development Bank Malaysia Berhad (SME Bank);

(xxix) Standard Chartered Bank Malaysia Berhad;

(xxx) United Overseas Bank (Malaysia) Bhd.; dan

(b) "perusahaan kecil dan sederhana" mempunyai erti yang sama yang diberikan kepadanya dalam seksyen 2 Akta Perbadanan Pembangunan Industri Kecil dan Sederhana 1995 [*Akta 539*].

Dibuat 6 Oktober 2021
[MOF.TAX.700-3/2/138; LHDN.AY.A.600-12/1/7(29)-120; PN(PU2)159/Jld. 35]

TENGKU DATUK SERI UTAMA ZAFRUL BIN TENGKU ABDUL AZIZ
Menteri Kewangan

STAMP ACT 1949

STAMP DUTY (EXEMPTION) (NO. 12) ORDER 2021

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. 12) Order 2021**.

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

Exemption

2. (1) The Minister exempts the instrument of loan or financing agreement for the Targeted Relief and Recovery Facility approved under Bank Negara Malaysia's Fund for small and medium enterprises executed between a participating financial institution with small and medium enterprises from stamp duty.

(2) The exemption referred to in subparagraph (1) shall only apply if the instrument of loan or financing agreement is executed pursuant to a letter of offer issued on or after 1 December 2020 but not later than 31 December 2021.

(3) The exemption under subparagraph (1) shall be subject to the condition that the instrument of loan or financing agreement is accompanied by a letter of offer from the participating financial institution to the small and medium enterprises which states the approval of the loan or financing facility.

(4) In this paragraph—

(a) "participating financial institution" means—

(i) Affin Bank Berhad;

(ii) Affin Islamic Bank Berhad;

(iii) Alliance Bank Malaysia Berhad;

(iv) Alliance Islamic Bank Berhad;

(v) AmBank (M) Berhad;

(vi) AmBank Islamic Berhad;

(vii) Bank Islam Malaysia Berhad;

(viii) Bank Kerjasama Rakyat Malaysia Berhad (Bank Rakyat);

(ix) Bank Muamalat Malaysia Berhad;

(x) Bank of China (Malaysia) Berhad;

(xi) Bank Pertanian Malaysia Berhad (Agrobank);

(xii) Bank Simpanan Nasional;

(xiii) CIMB Bank Berhad;

(xiv) CIMB Islamic Bank Berhad;

(xv) HSBC Bank Malaysia Berhad;

(xvi) HSBC Amanah Malaysia Berhad;

(xvii) Hong Leong Bank Berhad;

(xviii) Hong Leong Islamic Bank Berhad;

(xix) Malayan Banking Berhad;

(xx) Maybank Islamic Berhad;

(xxi) MBSB Bank Berhad;

(xxii) OCBC Bank (Malaysia) Berhad;

(xxiii) OCBC Al-Amin Bank Berhad;

(xxiv) Public Bank Berhad;

(xxv) Public Islamic Bank Berhad;

(xxvi) RHB Bank Berhad;

(xxvii) RHB Islamic Bank Berhad;

(xxviii) Small Medium Enterprise Development Bank Malaysia Berhad (SME Bank);

(xxix) Standard Chartered Bank Malaysia Berhad;

(xxx) United Overseas Bank (Malaysia) Bhd.; and

(b) "small and medium enterprises" has the same meaning assigned to it under section 2 of the Small and Medium Industries Development Corporation Act 1995 [*Act 539*].

Made 6 October 2021
[MOF.TAX.700-3/2/138;LHDN.AY.A.600-12/1/7(29)-120; PN(PU2)159/Jld. 35]

TENGKU DATUK SERI UTAMA ZAFRUL BIN TENGKU ABDUL AZIZ
Minister of Finance