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WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

PERINTAH DUTI SETEM (PENGEQUALIAN) (NO. 6) 2021

STAMP DUTY (EXEMPTION) (NO. 6) ORDER 2021

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

AKTA SETEM 1949

PERINTAH DUTI SETEM (PENGEQUALIAN) (NO. 6) 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. 6) 2021**.

(2) Perintah ini disifatkan telah mula berkuat kuasa pada 30 Julai 2020.

Pengecualian

2. (1) Menteri mengecualikan surat cara perjanjian pinjaman atau pembiayaan bagi Fasiliti Pembiayaan Pelancongan PENJANA yang diluluskan di bawah Tabung Bank Negara Malaysia yang disempurnakan di antara institusi kewangan peserta dengan perusahaan kecil dan sederhana daripada duti setem.

(2) Pengecualian di bawah subperenggan (1)—

(a) hendaklah hanya terpakai kepada surat cara perjanjian pinjaman atau pembiayaan yang disempurnakan menurut surat tawaran yang dikeluarkan oleh institusi kewangan peserta pada atau selepas 30 Julai 2020 tetapi tidak lewat daripada 31 Disember 2021; dan

(b) 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 fasiliti pinjaman atau pembiayaan itu.

(3) Dalam perenggan ini —

(a) “institusi kewangan peserta” ertinya—

- (i) Affin Bank Berhad/Affin Islamic Bank Berhad;
- (ii) Alliance Bank Malaysia Berhad/Alliance Islamic Bank Berhad;
- (iii) AmBank (M) Berhad/AmBank Islamic Berhad;
- (iv) Bank Islam Malaysia Berhad;
- (v) Bank Simpanan Nasional;
- (vi) CIMB Bank Berhad/CIMB Islamic Bank Berhad;
- (vii) Hong Leong Bank Berhad/Hong Leong Islamic Bank;
- (viii) Malayan Banking Berhad/Maybank Islamic Berhad;
- (ix) Bank Muamalat Malaysia Berhad;
- (x) Public Bank Berhad/Public Islamic Bank Berhad;
- (xi) RHB Bank Berhad/RHB Islamic Bank Berhad;
- (xii) Small Medium Enterprise Development Bank Malaysia Berhad (SME Bank); 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 3 Ogos 2021

[MOF.TAX.700-3/2/138; LHDN.AY.A.600-12/1/7(29)-119; PN(PU2)159/XXXIV]

TENGGU DATUK SERI UTAMA ZAFRUL BIN TENGGU ABDUL AZIZ
Menteri Kewangan

STAMP ACT 1949

STAMP DUTY (EXEMPTION) (NO. 6) 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. 6) Order 2021**.

(2) This Order is deemed to have come into operation on 30 July 2020.

Exemption

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

(2) The exemption under subparagraph (1)—

(a) shall only apply to the instrument of loan or financing agreement executed pursuant to a letter of offer issued by the participating financial institution on or after 30 July 2020 but not later than 31 December 2021; and

(b) shall be subject to condition that the instrument of loan and 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.

(3) In this paragraph—

(a) “participating financial institution” means—

- (i) Affin Bank Berhad/Affin Islamic Bank Berhad;
- (ii) Alliance Bank Malaysia Berhad/Alliance Islamic Bank Berhad;
- (iii) AmBank (M) Berhad/AmBank Islamic Berhad;
- (iv) Bank Islam Malaysia Berhad;
- (v) Bank Simpanan Nasional;
- (vi) CIMB Bank Berhad/CIMB Islamic Bank Berhad;
- (vii) Hong Leong Bank Berhad/Hong Leong Islamic Bank;
- (viii) Malayan Banking Berhad/Maybank Islamic Berhad;
- (ix) Bank Muamalat Malaysia Berhad;
- (x) Public Bank Berhad/Public Islamic Bank Berhad;
- (xi) RHB Bank Berhad/RHB Islamic Bank Berhad;
- (xii) Small Medium Enterprise Development Bank Malaysia Berhad (SME Bank); 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 3 August 2021

[MOF.TAX.700-3/2/138; LHDN.AY.A.600-12/1/7(29)-119; PN(PU2)159/XXXIV]

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