



10 Februari 2021
10 February 2021
P.U. (A) 54

WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

PERINTAH DUTI SETEM (PENGECUALIAN) (NO. 2) 2021

STAMP DUTY (EXEMPTION) (NO. 2) ORDER 2021

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PUBLISHED BY
JABATAN PEGUAM NEGARA/
ATTORNEY GENERAL'S CHAMBERS

AKTA SETEM 1949

PERINTAH DUTI SETEM (PENGECUALIAN) (NO. 2) 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. 2) 2021**.

(2) Perintah ini disifatkan telah mula berkuat kuasa pada 1 Januari 2021.

Pengecualian

2. (1) Menteri mengecualikan daripada duti setem mana-mana perjanjian pinjaman untuk membiayai pembelian satu unit harta kediaman sahaja yang bernilai tidak melebihi lima ratus ribu ringgit (RM500,000.00) yang disempurnakan antara seorang individu yang dinamakan dalam 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 penanggung insurans berlesen di bawah Akta Perkhidmatan Kewangan 2013;

(e) suatu pengendali takaful berlesen di bawah Akta Perkhidmatan Kewangan Islam 2013;

- (f) suatu koperasi yang didaftarkan di bawah Akta Koperasi 1993 [*Akta 502*];
- (g) mana-mana majikan yang menyediakan suatu skim pinjaman perumahan pekerja;
- (h) Borneo Housing Mortgage Finance Berhad (Nombor Pendaftaran Syarikat: 25457-V) yang diperbadankan di bawah Akta Syarikat 2016 [*Akta 777*]; atau
- (i) Mutiara Mortgage and Credit Sdn. Bhd. (Nombor Pendaftaran Syarikat: 257663-T) yang diperbadankan di bawah Akta Syarikat 2016.

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

- (a) perjanjian jual beli bagi pembelian harta kediaman itu disempurnakan pada atau selepas 1 Januari 2021 tetapi tidak lewat daripada 31 Disember 2025; dan
- (b) individu itu tidak pernah memiliki apa-apa harta kediaman termasuk suatu harta kediaman yang diperoleh secara pewarisan atau pemberian, yang dipegang sama ada secara individu atau bersama.

(3) Permohonan bagi pengecualian duti setem hendaklah disertakan dengan surat akuan berkanun di bawah Akta Akuan Berkanun 1960 [*Akta 783*] oleh individu yang disebut dalam subperenggan (1) yang mengesahkan bahawa individu itu tidak pernah memiliki apa-apa harta kediaman termasuk suatu harta kediaman yang diperoleh secara pewarisan atau pemberian, yang dipegang sama ada secara individu atau bersama.

(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
- (b) “individu” ertinya seorang pembeli suatu harta kediaman yang merupakan seorang warganegara Malaysia atau pembeli bersama suatu harta kediaman yang merupakan warganegara Malaysia.

Dibuat 4 Januari 2021

[Perb.MOF.TAX(S)700-3/2/174; LHDN.AY.600-12/1/7(29)-78; PN(PU2)159/XXXIV]

TENGGU DATUK SERI UTAMA ZAFRUL BIN TENGGU ABDUL AZIZ
Menteri Kewangan

STAMP ACT 1949

STAMP DUTY (EXEMPTION) (NO. 2) 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. 2) Order 2021**.

(2) This Order is deemed to have come into operation on 1 January 2021.

Exemption

2. (1) The Minister exempts from stamp duty any loan agreement to finance the purchase of only one unit of residential property the value of which is not more than five hundred thousand ringgit (RM500,000.00) executed between an individual named in the 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 licensed insurer under the Financial Services Act 2013;

(e) a licensed takaful operator under the Islamic Financial Services Act 2013;

(f) a co-operative society registered under the Co-operative Societies Act 1993 [*Act 502*];

- (g) any employer who provides an employee housing loan scheme;
- (h) the Borneo Housing Mortgage Finance Berhad (Company Registration Number: 25457-V) incorporated under the Companies Act 2016 [Act 777]; or
- (i) the Mutiara Mortgage and Credit Sdn. Bhd. (Company Registration Number: 257663-T) incorporated under the Companies Act 2016.

(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 executed on or after 1 January 2021 but not later than 31 December 2025; and
- (b) the individual has never owned any residential property including a residential property which is obtained by way of inheritance or gift, which is held either individually or jointly.

(3) The application for the exemption of the stamp duty shall be accompanied by a statutory declaration under the Statutory Declarations Act 1960 [Act 783] by the individual referred to in subparagraph (1) confirming that the individual has never owned any residential property including a residential property which is obtained by way of inheritance or gift, which is held either individually or jointly.

(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

(b) “individual” means a purchaser of a residential property who is a Malaysian citizen or co-purchaser of a residential property who is a Malaysian citizen.

Made 4 January 2021

[Perb.MOF.TAX(S)700-3/2/174; LHDN.AY.600-12/1/7(29)-78; PN(PU2)159/XXXIV]

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