31 Disember 2020
31 December 2020
P.U. (A) 423

WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

PERINTAH DUTI SETEM (PENGECUALIAN) (NO. 8) 2020

STAMP DUTY (EXEMPTION) (NO. 8) ORDER 2020

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AKTA SETEM 1949

PERINTAH DUTI SETEM (PENGECUALIAN) (NO. 8) 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. 8) 2020**.

(2) Perintah ini disifatkan telah mula berkuat kuasa pada 1 Januari 2020 hingga 31 Disember 2024.

Tafsiran

2. Dalam Perintah ini—

"institusi kewangan" mempunyai erti yang sama sebagaimana yang diberikan kepada "*banker*" dalam seksyen 2 Akta; dan

"Skim Pembiayaan Khas" ertinya kemudahan pinjaman yang disediakan oleh Syarikat Perumahan Wilayah Persekutuan ("SPWP") yang dimiliki sepenuhnya oleh Yayasan Wilayah Persekutuan.

Pengecualian

3. Surat cara yang dinyatakan dalam Jadual bagi pembelian rumah pangsa di bawah Program Perumahan Rakyat Majlis Tindakan Ekonomi Negara dan Perumahan Awam Dewan Bandaraya Kuala Lumpur yang disempurnakan pada atau selepas 1 Januari 2020 tetapi tidak lewat dari 31 Disember 2024 adalah dikecualikan daripada duti setem.

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JADUAL

(1)	(2)	(3)
Skim pinjaman	*Surat cara*	*Pihak*
Skim Pembiayaan Khas (SPK)	Perjanjian jual beli	Antara pembeli dan Syarikat Perumahan Wilayah Persekutuan (SPWP)
	Perjanjian pinjaman	Antara pembeli dan SPWP
	Surat cara pindah milik	Antara pembeli dan Dewan Bandaraya Kuala Lumpur (DBKL)
	Perjanjian jual beli	Antara SPWP dan DBKL
Selain SPK	Perjanjian jual beli	Antara pembeli dan DBKL
	Perjanjian pinjaman	Antara pembeli dan institusi kewangan
	Surat cara pindah milik	Antara pembeli dan DBKL

Dibuat 21 Disember 2020
[MOF.TAX.700-3/2/115 (14); PN(PU2)159/XXXIV]

DATO' SRI TENGKU ZAFRUL BIN TENGKU ABDUL AZIZ
Menteri Kewangan

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STAMP ACT 1949

STAMP DUTY (EXEMPTION) (NO. 8) 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. 8) Order 2020.

(2) This Order is deemed to have come into operation on 1 January 2020 until 31 December 2024.

Interpretation

2. In this Order—

"financial institution" has the same meaning as that assigned to "banker" in section 2 of the Act; and

"Special Financing Scheme" means loan facilities provided by Syarikat Perumahan Wilayah Persekutuan ("SPWP") which is fully owned by Yayasan Wilayah Persekutuan.

Exemption

3. The instruments specified in the Schedule for the purchase of a flat under the Program Perumahan Rakyat Majlis Tindakan Ekonomi Negara and Perumahan Awam Dewan Bandaraya Kuala Lumpur executed on or after 1 January 2020 but not later than 31 December 2024 are exempted from stamp duty.

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SCHEDULE

(1)	(2)	(3)
Loan scheme	*Instruments*	*Party*
Special Financing Scheme (SFS)	Sale and purchase agreement	Between a purchaser and Syarikat Perumahan Wilayah Persekutuan (SPWP)
	Loan agreement	Between a purchaser and SPWP
	Instrument of transfer	Between a purchaser and Dewan Bandaraya Kuala Lumpur (DBKL)
	Sale and purchase agreement	Between SPWP and DBKL
Other than SFS	Sale and purchase agreement	Between a purchaser and DBKL
	Loan agreement	Between a purchaser and a financial institution
	Instrument of transfer	Between a purchaser and DBKL

Made 21 December 2020
[MOF.TAX.700-3/2/115 (14); PN(PU2)159/XXXIV]

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Minister of Finance

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