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P.U. (A) 379

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERINTAH DUTI SETEM (PENGECUALIAN) (NO. 7) 2020

STAMP DUTY (EXEMPTION) (NO. 7) ORDER 2020

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AKTA SETEM 1949

PERINTAH DUTI SETEM (PENGECUALIAN) (NO. 7) 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. 7) 2020**.

(2) Perintah ini disifatkan telah mula berkuat kuasa pada 24 Julai 2019.

Pengecualian

2. (1) Duti setem dikecualikan berkenaan dengan mana-mana perjanjian pembiayaan di bawah program pembiayaan Tanam Semula Pekebun Kecil Sawit (TSPKS) dan program pembiayaan Input Pertanian Pekebun Kecil Sawit (IPPKS) menurut konsep *Tawarruq* yang disempurnakan antara seseorang individu dengan Bank Pertanian Malaysia Berhad (Agrobank).

(2) Pengecualian duti setem di bawah subperenggan (1) hendaklah terpakai bagi perjanjian pembiayaan yang disempurnakan pada atau selepas 24 Julai 2019 tetapi tidak lewat daripada 31 Disember 2021.

Dibuat 23 Disember 2020

[Perb.CR(8.20)116/1-290 JLD.18 (59); PN(PU2)159/XXXIV]

DATO' SRI TENGKU ZAFRUL BIN TENGKU ABDUL AZIZ
Menteri Kewangan

STAMP ACT 1949

STAMP DUTY (EXEMPTION) (NO. 7) 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. 7) Order 2020**.

(2) This Order is deemed to have come into operation on 24 July 2019.

Exemption

2. (1) Stamp duty shall be exempted in respect of any financing agreement under Tanam Semula Pekebun Kecil Sawit (TSPKS) financing programme and Input Pertanian Pekebun Kecil Sawit (IPPKS) financing programme pursuant to *Tawarruq* concept executed between an individual and Bank Pertanian Malaysia Berhad (Agrobank).

(2) The stamp duty exemption under subparagraph (1) shall apply to the financing agreement executed on or after 24 July 2019 but not later than 31 December 2021.

Made 23 December 2020

[Perb.CR(8.20)116/1-290 JLD.18 (59); PN(PU2)159/XXXIV]

DATO' SRI TENGKU ZAFRUL BIN TENGKU ABDUL AZIZ
Minister of Finance