WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

18 November 2020
18 November 2020
P.U. (A) 328

PERINTAH DUTI SETEM (PENGECUALIAN) (NO. 6) 2020

STAMP DUTY (EXEMPTION) (NO. 6) ORDER 2020

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

Copyright of the Attorney General's Chambers of Malaysia

AKTA SETEM 1949

PERINTAH DUTI SETEM (PENGECUALIAN) (NO. 6) 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. 6) 2020**.

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

Pengecualian

2. (1) Tertakluk kepada subperenggan (2), suatu surat cara perjanjian pinjaman atau pembiayaan bagi maksud Tabung Kemudahan Bantuan Khas (TKBK) di bawah Tabung Bank Negara Malaysia bagi perusahaan kecil dan sederhana yang disempurnakan antara Bank Negara Malaysia dan suatu institusi kewangan peserta adalah dikecualikan daripada duti setem.

(2) Pengecualian di bawah subperenggan (1) hendaklah terpakai bagi surat cara perjanjian pinjaman atau pembiayaan yang disempurnakan pada atau selepas 1 Jun 2020 tetapi tidak lewat daripada 31 Disember 2020.

(3) Dalam perenggan ini—

(a) "institusi kewangan peserta" mempunyai erti yang sama yang diberikan kepada *"banker"* dalam seksyen 2 Akta dan termasuk mana-mana orang yang ditetapkan sebagai institusi kewangan oleh Menteri di bawah subsekyen 2(1) Akta Bank Negara Malaysia 2009 [*Akta 701*] bagi maksud seksyen 49; dan

Copyright of the Attorney General's Chambers of Malaysia

(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 10 November 2020
[Perb.MOF.TAX.700-3/2/138; PN(PU2)159/XXXIII]

DATO' SRI TENGKU ZAFRUL BIN TENGKU ABDUL AZIZ
Menteri Kewangan

Copyright of the Attorney General's Chambers of Malaysia

STAMP ACT 1949

STAMP DUTY (EXEMPTION) (NO. 6) 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. 6) Order 2020**.

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

Exemption

2. (1) Subject to subparagraph (2), an instrument of loan or a financing agreement for the purposes of the Special Relief Fund (SRF) under the Bank Negara Malaysia's Fund for small and medium enterprises executed between Bank Negara Malaysia and a participating financial institution shall be exempted from stamp duty.

(2) The exemption under subparagraph (1) shall apply to the instrument of loan or financing agreement which is executed on or after 1 June 2020 but not later than 31 December 2020.

(3) In this paragraph—

(a) "participating financial institution" has the same meaning assigned to "banker" in section 2 of the Act and includes any person prescribed as a financial institution by the Minister under subsection 2(1) of the Central Bank of Malaysia Act 2009 [*Act 701*] for the purposes of section 49 of the Act; and

Copyright of the Attorney General's Chambers of Malaysia

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

Made 10 November 2020
[Perb.MOF.TAX.700-3/2/138; PN(PU2)159/XXXIII]

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

Copyright of the Attorney General's Chambers of Malaysia