



12 Februari 2020  
12 February 2020  
P.U. (A) 54

# WARTA KERAJAAN PERSEKUTUAN

## *FEDERAL GOVERNMENT GAZETTE*

PERINTAH JAMINAN PINJAMAN  
(PERTUBUHAN PERBADANAN)  
(PEREMITAN CUKAI DAN DUTI SETEM)(NO. 2) 2020

*LOANS GUARANTEE (BODIES CORPORATE)  
(REMISSION OF TAX AND STAMP DUTY)  
(NO. 2) ORDER 2020*

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ATTORNEY GENERAL'S CHAMBERS

AKTA JAMINAN PINJAMAN (PERTUBUHAN PERBADANAN) 1965

PERINTAH JAMINAN PINJAMAN (PERTUBUHAN PERBADANAN)  
(PEREMITAN CUKAI DAN DUTI SETEM) (NO. 2) 2020

PADA menjalankan kuasa yang diberikan oleh subseksyen 10(1) Akta Jaminan Pinjaman (Pertubuhan Perbadanan) 1965 [*Akta 96*], Menteri membuat perintah yang berikut:

**Nama dan permulaan kuat kuasa**

1. (1) Perintah ini bolehlah dinamakan **Perintah Jaminan Pinjaman (Pertubuhan Perbadanan) (Peremitan Cukai dan Duti Setem) (No. 2) 2020**.

(2) Perintah ini mula berkuat kuasa pada 13 Februari 2020.

**Pemakaian**

2. Perintah ini hendaklah terpakai bagi—

(a) Nota Jangka Sederhana Islam yang diterbitkan oleh Malaysia Rail Link Sdn. Bhd., yang disebut “Sukuk Murabahah” dalam Perintah ini, menurut Program Sukuk Murabahah dengan nilai nominal sehingga sembilan bilion dan tujuh ratus lima puluh juta ringgit (RM9,750,000,000.00);

Dengan syarat bahawa agregat bergabung nilai nominal belum berbayar Sukuk Murabahah dan amaun prinsipal belum berbayar di bawah Pembiayaan Pusingan Kredit-i Bersindiket Jangka Pendek Islam, yang disebut “Pembiayaan STRC-i” dalam Perintah ini, hendaklah tidak melebihi sembilan bilion dan tujuh ratus lima puluh juta ringgit (RM9,750,000,000.00);

(b) Pembiayaan STRC-i yang diperoleh atau akan diperoleh oleh Malaysia Rail Link Sdn. Bhd. dengan amaun agregat prinsipal belum berbayar sehingga tiga bilion ringgit (RM3,000,000,000.00) (atau had prinsipal maksimum agregat lain yang meningkatkan had prinsipal maksimum agregat sehingga

tiga bilion dan enam ratus juta ringgit (RM3,600,000,000.00) sebagaimana yang diluluskan oleh pembiaya Pembiayaan STRC-i), tertakluk kepada agregat bergabung yang disebut dalam subperenggan (a); dan

- (c) jaminan yang diberikan oleh Kerajaan Malaysia berhubung dengan Sukuk Murabahah dan Pembiayaan STRC-i yang disebut dalam subperenggan (a) dan (b).

### **Peremitan cukai**

3. Apa-apa cukai yang kena dibayar di bawah Akta Cukai Pendapatan 1967 [*Akta 53*] oleh mana-mana individu atau entiti yang berikut berkenaan dengan apa-apa wang yang kena dibayar di bawah apa-apa perjanjian, nota, surat cara dan dokumen berhubung dengan produk, kemudahan, program dan jaminan yang disebut dalam perenggan 2 hendaklah diremitkan sepenuhnya:

- (a) Malaysia Rail Link Sdn. Bhd. yang baginya Akta Jaminan Pinjaman (Pertubuhan Perbadanan) 1965 [*Akta 96*] terpakai menurut kuasa Perintah Jaminan Pinjaman (Penetapan Pertubuhan Perbadanan) (Malaysia Rail Link Sdn. Bhd.) 2017 [*P.U. (A) 60/2017*];
- (b) mana-mana pemegang Sukuk Murabahah;
- (c) mana-mana pembiaya Pembiayaan STRC-i itu; atau
- (d) mana-mana pihak dalam apa-apa perjanjian, nota, surat cara dan dokumen, berhubung dengan produk, kemudahan, program dan jaminan yang disebut dalam perenggan 2, termasuklah mana-mana pihak yang kepadanya perjanjian, nota, surat cara dan dokumen itu dipindahkan atau diserahkan.

### **Peremitan duti setem**

4. Apa-apa duti setem yang kena dibayar di bawah Akta Setem 1949 [*Akta 378*] berkenaan dengan apa-apa perjanjian, nota, surat cara dan dokumen berhubung dengan

produk, kemudahan, program dan jaminan yang disebut dalam perenggan 2 hendaklah diremitkan sepenuhnya.

Dibuat 12 Februari 2020  
[MOF.SID(S)700-14/2/4; PN(PU2)232/XV]

LIM GUAN ENG  
*Menteri Kewangan*

LOANS GUARANTEE (BODIES CORPORATE) ACT 1965

LOANS GUARANTEE (BODIES CORPORATE) (REMISSION OF TAX AND STAMP DUTY)  
(NO. 2) ORDER 2020

IN exercise of the powers conferred by subsection 10(1) of the Loans Guarantee (Bodies Corporate) Act 1965 [Act 96], the Minister makes the following order:

**Citation and commencement**

1. (1) This order may be cited as the **Loans Guarantee (Bodies Corporate) (Remission of Tax and Stamp Duty) (No. 2) Order 2020**.

(2) This Order comes into operation on 13 February 2020.

**Application**

2. This Order shall apply to—

(a) the Islamic Medium Term Notes issued by Malaysia Rail Link Sdn. Bhd., which is referred to as the “Sukuk Murabahah” in this Order, pursuant to the Sukuk Murabahah Programme in nominal value of up to nine billion and seven hundred fifty million ringgit (RM9,750,000,000.00);

Provided that the combined aggregate of the outstanding nominal value of the Sukuk Murabahah and the outstanding principal amount under the Syndicated Islamic Short Term Revolving Credit-i Facility, which is referred to as the “STRC-i Facility” in this Order, shall not exceed nine billion and seven hundred fifty million ringgit (RM9,750,000,000.00);

(b) the STRC-i Facility obtained or will be obtained by Malaysia Rail Link Sdn. Bhd. in the aggregate outstanding principal amount of up to three billion ringgit (RM3,000,000,000.00) (or such other increased maximum aggregate principal limit which increased the maximum aggregate principal limit up to three billion and six hundred million ringgit

(RM3,600,000,000.00), as may be approved by the financiers of the STRC-i Facility), subject to the combined aggregate referred to in subparagraph (a); and

- (c) the guarantee provided or to be provided by the Government of Malaysia in relation to the Sukuk Murabahah and the STRC-i Facility referred to in subparagraphs (a) and (b).

### **Remission of tax**

3. Any tax payable under the Income Tax Act 1967 [Act 53] by any of the following individual or entity in respect of any money payable under any agreement, note, instrument and document in relation to the product, facility, programme and guarantee referred to in paragraph 2 shall be remitted in full:

- (a) Malaysia Rail Link Sdn. Bhd. to which the Loans Guarantee (Bodies Corporate) Act 1965 [Act 96] applies by virtue of the Loans Guarantee (Declaration of Bodies Corporate) (Malaysia Rail Link Sdn. Bhd.) Order 2017 [P.U. (A) 60/2017];
- (b) any holder of the Sukuk Murabahah;
- (c) any financier of the STRC-i Facility; or
- (d) any party to any agreement, note, instrument and document, in relation to the product, facility, programme and guarantee referred to in paragraph 2, including any party to whom such agreement, note, instrument and document are transferred or assigned.

### **Remission of stamp duty**

5. Any stamp duty payable under the Stamp Act 1949 [Act 378] in respect of any agreement, note, instrument and document in relation to the product, facility, programme and guarantee referred to in paragraph 2 shall be remitted in full.

Made 12 February 2020  
[MOF.SID(S)700-14/2/4; PN(PU2)232/XV]

LIM GUAN ENG  
*Minister of Finance*