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WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERINTAH DUTI SETEM (PENGEQUALIAN) (NO. 3) 2018

STAMP DUTY (EXEMPTION) (NO. 3) ORDER 2018

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AKTA SETEM 1949

PERINTAH DUTI SETEM (PENGECUALIAN) (NO. 3) 2018

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. 3) 2018**.

(2) Perintah ini disifatkan telah mula berkuat kuasa mulai 1 Januari 2018 hingga 31 Disember 2020.

Pengecualian

2. (1) Bagi maksud perenggan ini, “penyedia kredit” ertinya—

(a) bank berlesen di bawah Akta Perkhidmatan Kewangan 2013 [*Akta 758*];

(b) bank Islam berlesen di bawah Akta Perkhidmatan Kewangan Islam 2013 [*Akta 759*];

(c) institusi kewangan pembangunan yang ditetapkan di bawah Akta Institusi Kewangan Pembangunan 2002 [*Akta 618*];

(d) penanggung insurans hayat berlesen di bawah Akta Perkhidmatan Kewangan 2013;

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

- (f) pengeluar instrumen pembayaran yang ditetapkan yang diluluskan di bawah Akta Perkhidmatan Kewangan 2013;
- (g) koperasi yang didaftarkan di bawah Akta Koperasi 1993 [Akta 502]; dan
- (h) Perbadanan Tabung Pendidikan Tinggi Nasional yang ditubuhkan di bawah Akta Perbadanan Tabung Pendidikan Tinggi Nasional 1997 [Akta 566].

(2) Tertakluk kepada subperenggan (4), semua surat cara yang berhubungan dengan penstrukturan atau penjadualan semula pinjaman atau pembiayaan yang disempurnakan antara peserta program pengurusan kredit yang telah diluluskan oleh Agensi Kaunseling dan Pengurusan Kredit, suatu pertubuhan perbadanan yang ditubuhkan di bawah seksyen 48 Akta Bank Negara Malaysia 2009 [Akta 701], dengan penyedia kredit adalah dikecualikan daripada duti setem.

(3) Pengecualian dalam subperenggan (1) hendaklah terpakai bagi surat cara tersebut yang disempurnakan pada atau selepas 1 Januari 2018 tetapi tidak lewat dari 31 Disember 2020.

(4) Permohonan untuk pengecualian di bawah perenggan ini hendaklah disertakan dengan surat tawaran daripada Agensi Kaunseling dan Pengurusan Kredit kepada peserta tersebut untuk penstrukturan atau penjadualan semula pinjaman atau pembiayaan di bawah program pengurusan kredit yang telah diluluskan oleh Agensi Kaunseling dan Pengurusan Kredit.

Dibuat 8 Oktober 2018
[Perb. CR(8.09)248/39/7-217 Jld.13 (SK.4); LHDN.AY.A.600-12/1/1(15);
PN(PU2)159/XXXII]

LIM GUAN ENG
Menteri Kewangan

STAMP ACT 1949

STAMP DUTY (EXEMPTION) (NO. 3) ORDER 2018

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. 3) Order 2018**.

(2) This Order is deemed to have come into operation from 1 January 2018 until 31 December 2020.

Exemption

2. (1) For the purpose of this paragraph, “credit provider” means—

- (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 life insurer under the Financial Services Act 2013;
- (e) a licensed takaful operator under the Islamic Financial Services Act 2013;
- (f) an approved issuer of a designated payment instrument under the Financial Services Act 2013;

- (g) a co-operative society registered under the Co-operative Societies Act 1993 [Act 502]; and
- (h) Perbadanan Tabung Pendidikan Tinggi Nasional established under the Perbadanan Tabung Pendidikan Tinggi Nasional Act 1997 [Act 566].

(2) Subject to subparagraph (4), all instruments relating to the restructuring or rescheduling of loans or financing executed between a participant of the debt management programme which has been approved by the Credit Counselling and Debt Management Agency, a body corporate established under section 48 of the Central Bank of Malaysia Act 2009 [Act 701], and a credit provider are exempted from stamp duty.

(3) The exemption in subparagraph (1) shall apply to the said instruments which are executed on or after 1 January 2018 but not later than 31 December 2020.

(4) The application for an exemption under this paragraph shall be accompanied by a letter of offer from the Credit Counselling and Debt Management Agency to the said participant for the restructuring or rescheduling of the loan or financing under the debt management programme which has been approved by the Credit Counselling and Debt Management Agency.

Made 8 October 2018

[Perb. Perb. CR(8.09)248/39/7-217 Jld.13 (SK.4); LHDN.AY.A.600-12/1/1(15); PN(PU2)159/XXXII]

LIM GUAN ENG
Minister of Finance