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27 December 2016  
P.U. (A) 367

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT  
GAZETTE*

PERINTAH DUTI SETEM (PENGEQUALIAN) (NO. 3) 2016

*STAMP DUTY (EXEMPTION) (NO. 3) ORDER 2016*



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AKTA SETEM 1949

PERINTAH DUTI SETEM (PENGECUALIAN) (NO. 3) 2016

PADA menjalankan kuasa yang diberikan di bawah 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) 2016**.

(2) Perintah ini mula berkuat kuasa pada 1 Januari 2017.

**Tafsiran**

2. Dalam Perintah ini—

“orang yang layak” ertinya—

(a) Unit Perniagaan Mata Wang Antarabangsa dalam—

(i) suatu bank Islam berlesen, tetapi tidak termasuk bank Islam antarabangsa berlesen, di bawah Akta Perkhidmatan Kewangan Islam 2013 [*Akta 759*];

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

(iii) suatu bank pelaburan berlesen di bawah Akta Perkhidmatan Kewangan 2013; atau

(iv) suatu pengendali takaful berlesen di bawah Akta Perkhidmatan Kewangan Islam 2013,

yang diluluskan oleh Bank Negara Malaysia;

- (b) suatu bank Islam antarabangsa berlesen di bawah Akta Perkhidmatan Kewangan Islam 2013; atau
- (c) suatu pengendali takaful antarabangsa berlesen di bawah Akta Perkhidmatan Kewangan Islam 2013.

### **Pengecualian**

3. (1) Surat cara yang berikut yang berhubungan dengan perbankan Islam, aktiviti takaful dan pasaran modal Islam di bawah suatu skim untuk mempromosikan Pusat Kewangan Islam Antarabangsa Malaysia dikecualikan daripada duti setem:

- (a) surat cara bagi transaksi dalam mata wang selain ringgit yang berhubungan dengan aktiviti perbankan Islam atau takaful yang disempurnakan antara orang yang layak dengan—
  - (i) pelanggan pemastautin; atau
  - (ii) pelanggan bukan pemastautin;
- (b) surat cara yang berhubungan dengan penerbitan—
  - (i) bon Islam dalam ringgit; atau
  - (ii) bon Islam dalam mata wang asing.

(2) Pengecualian dalam subperenggan (1)(a) hendaklah terpakai bagi surat cara yang disempurnakan pada atau selepas 1 Januari 2017 tetapi tidak lewat daripada 31 Disember 2020.

(3) Pengecualian dalam subperenggan (1)(b) hendaklah terpakai bagi surat cara yang berhubungan dengan penerbitan bon yang diluluskan oleh Suruhanjaya

Sekuriti Malaysia pada atau selepas 1 Januari 2017 tetapi tidak lewat daripada 31 Disember 2020.

Dibuat 22 Disember 2016

[Perb. CR(8.09)248/39/7-217 Jld. 12 (SK15); LHDN.01/10.5-1/60-11;  
PN(PU2)159/XXX]

DATUK JOHARI BIN ABDUL GHANI  
*Menteri Kewangan Kedua*

STAMP ACT 1949

STAMP DUTY (EXEMPTION) (NO. 3) ORDER 2016

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 2016**.

(2) This Order comes into operation on 1 January 2017.

**Interpretation**

2. In this Order—

“qualifying person” means—

(a) the International Currency Business Unit in—

(i) a licensed Islamic bank, but does not include a licensed international Islamic bank, under the Islamic Financial Services Act 2013 [Act 759];

(ii) a licensed bank under the Financial Services Act 2013 [Act 758];

(iii) a licensed investment bank under the Financial Services Act 2013; or

(iv) a licensed takaful operator under the Islamic Financial Services Act 2013,

approved by the Central Bank of Malaysia;

- (b)* a licensed international Islamic bank under the Islamic Financial Services Act 2013; or
- (c)* a licensed international takaful operators under the Islamic Financial Services Act 2013.

**Exemption**

3. (1) The following instruments relating to Islamic banking, takaful activities and Islamic capital market under a scheme to promote Malaysia International Islamic Financial Centre are exempted from stamp duty:

- (a)* instruments on transactions in currencies other than ringgit relating to Islamic banking or takaful activities executed between a qualifying person and—
  - (i)* a resident customer; or
  - (ii)* a non-resident customer;
- (b)* instruments relating to the issuance of—
  - (i)* Islamic bonds in ringgit; or
  - (ii)* Islamic bonds in foreign currencies.

(2) The exemption in subparagraph (1)*(a)* shall apply to the instruments executed on or after 1 January 2017 but not later than 31 December 2020.

(3) The exemption in subparagraph (1)*(b)* shall apply to the instruments relating to the issuance of the bonds approved by the Securities Commission Malaysia on or after 1 January 2017 but not later than 31 December 2020.

Made 22 December 2016

[Perb. CR(8.09)248/39/7-217 Jld. 12 (SK15); LHDN.01/10.5-1/60-11; PN(PU2)159/XXX]

DATUK JOHARI BIN ABDUL GHANI  
*Second Minister of Finance*