



29 Disember 2015
29 December 2015
P.U. (A) 309

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERINTAH DUTI SETEM (PENGEQUALIAN)
(PINDAAN) 2015

STAMP DUTY (EXEMPTION) (AMENDMENT) ORDER 2015



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

AKTA SETEM 1949

PERINTAH DUTI SETEM (PENGECUALIAN) (PINDAAN) 2015

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) (Pindaan) 2015**.

(2) Perintah ini mula berkuat kuasa pada 1 Januari 2016.

Pindaan perenggan 2

2. Perintah Duti Setem (Pengecualian) (No. 5) 2013 [*P.U. (A) 91/2013*], yang disebut “Perintah ibu” dalam Perintah ini, dipinda dalam perenggan 2—

(a) dalam subsubperenggan (2)(a), dengan menggantikan perkataan “bank dan institusi kewangan” dengan perkataan “pembiaya”; dan

(b) dengan menggantikan subperenggan (3) dengan subperenggan yang berikut:

“(3) Pembiaya yang disebut dalam subsubperenggan (2)(a) ialah—

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

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

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

- (d) suatu penanggung insurans berlesen di bawah Akta Perkhidmatan Kewangan 2013;
- (e) suatu pengendali takaful berlesen di bawah Akta Perkhidmatan Kewangan Islam 2013;
- (f) suatu koperasi yang didaftarkan di bawah Akta Koperasi 1993 [*Akta 502*];
- (g) mana-mana majikan yang menyediakan skim pinjaman perumahan pekerja;
- (h) Malaysian Building Society Berhad yang diperbadankan di bawah Akta Syarikat 1965 [*Akta 125*]; atau
- (i) Borneo Housing Mortgage Finance Berhad yang diperbadankan di bawah Akta Syarikat 1965.”.

Pindaan perenggan 3

3. Perenggan 3 Perintah ibu dipinda dengan menggantikan perkataan “31 Disember 2015” dengan perkataan “31 Disember 2017”.

Dibuat 21 Disember 2015

[Perb. CR (8. 09)248/39/7-217 Jld. 12 (SK-3); LHDN 01/35/(S)/42/51/Klt. 24;
PN(PU2)159/XXX]

DATO' SERI AHMAD HUSNI BIN MOHAMAD HANADZLAH
Menteri Kewangan Kedua

STAMP ACT 1949

STAMP DUTY (EXEMPTION) (AMENDMENT) ORDER 2015

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) (Amendment) Order 2015**.

(2) This Order comes into operation on 1 January 2016.

Amendment of paragraph 2

2. The Stamp Duty (Exemption) (No. 5) Order 2013 [*P.U. (A) 91/2013*], which is referred to as “the principal Order” in this Order, is amended in paragraph 2—

(a) in subparagraph (2)(a), by substituting for the words “the bank and financial institution” the words “the financier”; and

(b) by substituting for subparagraph (3) the following subparagraph:

“(3) The financier referred to in subparagraph (2)(a) shall be—

(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 insurer under the Financial Services Act 2013;
- (e) a licensed takaful operator under the Islamic Financial Services Act 2013;
- (f) a co-operative society registered under the Co-operative Societies Act 1993 [*Act 502*];
- (g) any employer who provides an employee housing loan scheme;
- (h) the Malaysian Building Society Berhad incorporated under the Companies Act 1965 [*Act 125*]; or
- (i) the Borneo Housing Mortgage Finance Berhad incorporated under the Companies Act 1965.”.

Amendment of paragraph 3

3. Paragraph 3 of the principal Order is amended by substituting for the words “31 December 2015” the words “31 December 2017”.

Made 21 December 2015

[Perb. CR (8. 09)248/39/7-217 Jld.12 (SK-3); LHDN 01/35/(S)/42/51/Klt. 24;

PN(PU2)159/XXX]

DATO' SERI AHMAD HUSNI BIN MOHAMAD HANADZLAH
Second Minister of Finance