



31 Disember 2014  
31 December 2014  
P.U. (A) 361

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT  
GAZETTE*

PERINTAH DUTI SETEM (PEREMITAN) (NO. 2) 2014

*STAMP DUTY (REMISSION) (NO. 2) ORDER 2014*



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AKTA SETEM 1949

PERINTAH DUTI SETEM (PEREMITAN) (NO. 2) 2014

PADA menjalankan kuasa yang diberikan oleh subseksyen 80(2) Akta Setem 1949 [Akta 378], Menteri membuat perintah yang berikut:

**Nama dan permulaan kuat kuasa**

1. (1) Perintah ini bolehlah dinamakan **Perintah Duti Setem (Peremitan) (No. 2) 2014**.

(2) Perintah ini mula berkuat kuasa pada 1 Januari 2015.

**Peremitan**

2. (1) Hendaklah diremitkan sebanyak lima puluh peratus daripada duti setem yang dikenakan ke atas mana-mana surat cara pindah milik bagi pembelian satu unit harta kediaman sahaja yang bernilai tidak melebihi lima ratus ribu ringgit (RM500,000.00) oleh seorang individu warganegara Malaysia dengan syarat bahawa—

(a) perjanjian jual beli bagi pembelian harta kediaman itu disempurnakan pada atau selepas 1 Januari 2015 tetapi tidak lewat daripada 31 Disember 2016; dan

(b) individu itu tidak pernah memiliki apa-apa harta kediaman termasuk harta kediaman yang diperolehi secara pewarisan atau pemberian, yang dipegang sama ada secara individu atau berse sama.

(2) Bagi maksud subperenggan (1), nilai harta kediaman hendaklah berdasarkan nilai pasaran.

(3) Permohonan bagi peremitan duti setem hendaklah disertakan dengan surat akuan berkanun di bawah Akta Akuan Berkanun 1960 [*Akta 13*] oleh individu yang disebut dalam subperenggan (1) yang mengesahkan bahawa individu itu tidak pernah memiliki apa-apa harta kediaman termasuk harta kediaman yang diperoleh secara pewarisan atau pemberian, yang dipegang sama ada secara individu atau bersesama.

(4) Dalam perenggan ini—

“harta kediaman” ertinya rumah, unit kondominium, pangsapuri atau rumah pangsa yang dibeli atau diperoleh semata-mata untuk digunakan sebagai rumah kediaman; dan

“individu” ertinya seorang pembeli atau pembeli bersama.

Dibuat 31 Disember 2014

[Perb.CR(8.09)294/6/4-9(SJ.9)(2015);LHDN.01/35(S)/42/51/Klt.23;  
PN(PU2)159/XXXVIII]

DATO' SERI AHMAD HUSNI BIN MOHAMAD HANADZLAH  
*Menteri Kewangan Kedua*

STAMP ACT 1949

STAMP DUTY (REMISSION) (NO. 2) ORDER 2014

IN exercise of the powers conferred by subsection 80(2) 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 (Remission) (No. 2) Order 2014**.

(2) This Order comes into operation on 1 January 2015.

**Remission**

2. (1) There shall be remitted a sum of fifty per cent from the stamp duty chargeable on any instrument of transfer for the purchase of only one unit of residential property the value of which is not more than five hundred thousand ringgit (RM500,000.00) by an individual who is a Malaysian citizen provided that—

(a) the sale and purchase agreement for the purchase of the residential property is executed on or after 1 January 2015 but not later than 31 December 2016; and

(b) the individual has never owned any residential property including a residential property which is obtained by way of inheritance or gift, which is held either individually or jointly.

(2) For the purposes of subparagraph (1), the value of the residential property shall be based on the market value.

(3) The application for the remission of the stamp duty shall be accompanied by a statutory declaration under the Statutory Declarations Act 1960 [Act 13] by the individual referred to in subparagraph (1) confirming that the individual has never owned any residential property including a residential property which is obtained by way of inheritance or gift, which is held either individually or jointly.

(4) In this paragraph—

“residential property” means a house, a condominium unit, an apartment or a flat purchased or obtained solely to be used as a dwelling house; and

“individual” means a purchaser or co-purchasers.

Made 31 December 2014

[Perb.CR(8.09)294/6/4-9(SJ.9)(2015);LHDN.01/35(S)/42/51/Klt.23;  
PN(PU2)159/XXXVIII]

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