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WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

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

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



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AKTA SETEM 1949

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

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. 2) 2014**.

(2) Perintah ini disifatkan telah mula berkuat kuasa pada 1 Januari 2013.

Tafsiran

2. Dalam Perintah ini, “perkongsian konvensional”, “perkongsian liabiliti terhad” dan “syarikat persendirian” mempunyai erti yang sama yang diberikan kepadanya di bawah Akta Perkongsian Liabiliti Terhad 2012 [Akta 743].

Pengecualian

3. (1) Semua surat cara pindah milik tanah, perniagaan, aset dan saham berhubung dengan penukaran suatu perkongsian konvensional atau syarikat persendirian yang menjadi suatu perkongsian liabiliti terhad adalah dikecualikan daripada duti setem yang boleh dikenakan di bawah Akta tertakluk kepada syarat-syarat yang berikut:

(a) penukaran perkongsian konvensional atau syarikat persendirian yang menjadi perkongsian liabiliti terhad itu hendaklah didaftarkan pada atau selepas 1 Januari 2013 hingga 31 Disember 2017; dan

(b) surat cara itu ditandatangani dalam tempoh dua belas bulan daripada tarikh pendaftaran penukaran itu.

(2) Permohonan untuk pengecualian di bawah subperenggan (1) hendaklah disertakan dengan—

- (a) suatu pengesahan daripada Suruhanjaya Syarikat Malaysia yang mengesahkan bahawa pada tarikh pendaftaran perkongsian liabiliti terhadap itu, pekongsi perkongsian liabiliti terhadap itu adalah semua pekongsi kepada perkongsian konvensional yang bertukar menjadi perkongsian liabiliti terhadap atau pekongsi perkongsian liabiliti terhadap itu adalah semua pemegang syer syarikat persendirian yang bertukar menjadi perkongsian liabiliti terhadap itu; dan
- (b) suatu senarai tanah, perniagaan, aset dan saham yang akan dipindah milik kepada perkongsian liabiliti terhadap itu.

Dibuat 24 Julai 2014
[Perb. CR (8.20)116/1-138 (2013) JLD.2 (SK. 11); LHDN. 01/35/(S)/42/68/231 Klt. 2;
PN(PU2) 159/XXXVIII]

DATO' SERI AHMAD HUSNI BIN MOHAMAD HANADZLAH
Menteri Kewangan Kedua

STAMP ACT 1949

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

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. 2) Order 2014**.

(2) This Order is deemed to have come into operation on 1 January 2013.

Interpretation

2. In this Order, “conventional partnership”, “limited liability partnership” and “private company” have the same meaning assigned to them under the Limited Liability Partnership Act 2012 [Act 743].

Exemption

3. (1) All instruments of transfer of land, business, asset and share in relation to the conversion of a conventional partnership or a private company to be a limited liability partnership is exempted from stamp duty which would otherwise be chargeable under the Act subject to the following conditions:

(a) the conversion of the conventional partnership or the private company to be the limited liability partnership shall be registered on or after 1 January 2013 until 31 December 2017; and

(b) the instrument is executed within twelve months from the date of the registration of the conversion.

(2) The application for an exemption under subparagraph (1) shall be accompanied by—

- (a) a confirmation from the Companies Commission of Malaysia confirming that at the date of registration of the limited liability partnership, the partners of the limited liability partnership are all the partners of the conventional partnership which converted to be the limited liability partnership or the partners of the limited liability partnership are all the shareholders of the private company which converted to be the limited liability partnership; and
- (b) a list of land, business, asset and share to be transferred to the limited liability partnership.

Made 24 July 2014

[Perb. CR (8.20)116/1-138 (2013) JLD.2 (SK. 11); LHDN. 01/35/(S)/42/68/231 Klt. 2; PN(PU2) 159/XXXVIII]

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