



17 Mac 2014  
17 March 2014  
P.U. (A) 74

WARTA KERAJAAN PERSEKUTUAN  
*FEDERAL GOVERNMENT  
GAZETTE*

PERINTAH JAMINAN PINJAMAN  
(PERTUBUHAN PERBADANAN)  
(PEREMITAN CUKAI DAN DUTI SETEM) (NO. 2) 2014

*LOANS GUARANTEE (BODIES CORPORATE)  
(REMISSION OF TAX AND STAMP DUTY) (NO. 2)  
ORDER 2014*



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AKTA JAMINAN PINJAMAN (PERTUBUHAN PERBADANAN) 1965

PERINTAH JAMINAN PINJAMAN (PERTUBUHAN PERBADANAN)  
(PEREMITAN CUKAI DAN DUTI SETEM) (NO. 2) 2014

PADA menjalankan kuasa yang diberikan oleh subseksyen 10(1) Akta Jaminan Pinjaman (Pertubuhan Perbadanan) 1965 [*Akta 96*], Menteri membuat perintah yang berikut:

**Nama dan permulaan kuat kuasa**

1. (1) Perintah ini bolehlah dinamakan **Perintah Jaminan Pinjaman (Pertubuhan Perbadanan) (Peremitan Cukai dan Duti Setem) (No. 2) 2014**.

(2) Perintah ini mula berkuat kuasa pada 17 Mac 2014.

**Peremitan cukai**

2. (1) Apa-apa cukai yang kena dibayar di bawah Akta Cukai Pendapatan 1967 [*Akta 53*] hendaklah diremitkan sepenuhnya berkenaan dengan apa-apa wang yang kena dibayar di bawah apa-apa perjanjian, nota, surat cara atau dokumen berhubung dengan Program Sukuk Murabahah, Sukuk Murabahah yang diterbitkan oleh Penerbit atau apa-apa perjanjian, nota, surat cara dan dokumen berhubung dengan Jaminan, oleh—

(a) Penerbit;

(b) mana-mana pemegang Sukuk Murabahah; atau

(c) mana-mana pihak lain kepada apa-apa perjanjian, nota, surat cara dan dokumen berhubung dengan Program Sukuk Murabahah, Sukuk Murabahah atau Jaminan, termasuklah mana-mana pihak yang kepadanya perjanjian, nota, surat cara dan dokumen itu dipindahkan atau diserahkan.

(2) Bagi maksud Perintah ini—

- (a) “Jaminan” ertinya jaminan yang diberikan atau akan diberikan oleh Kerajaan Malaysia;
- (b) “Penerbit” ertinya Perbadanan Tabung Pendidikan Tinggi Nasional, yang baginya Akta terpakai menurut kuasa di bawah Perintah Jaminan Pinjaman (Penetapan Pertubuhan Perbadanan) (Perbadanan Tabung Pendidikan Tinggi Nasional) 2004 [*P.U. (A) 408/2004*];
- (c) “Program Sukuk Murabahah” ertinya Program Nota Jangka Sederhana Islam dengan nilai nominal lima bilion ringgit (RM5,000,000,000.00); dan
- (d) “Sukuk Murabahah” ertinya Nota Jangka Sederhana Islam yang diterbitkan menurut Program Sukuk Murabahah.

**Peremitan duti setem**

3. Apa-apa duti setem yang kena dibayar di bawah Akta Setem 1949 [*Akta 378*] berkenaan dengan apa-apa perjanjian, nota, surat cara dan dokumen berhubung dengan Program Sukuk Murabahah, Sukuk Murabahah yang diterbitkan oleh Penerbit atau berhubung dengan Jaminan hendaklah diremitkan sepenuhnya.

Dibuat 17 Mac 2014  
[KK/BPKA/M5/(S)/531/16 JLD 7; PN(PU2)232/IX]

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

LOANS GUARANTEE (BODIES CORPORATE) ACT 1965

LOANS GUARANTEE (BODIES CORPORATE) (REMISSION OF TAX  
AND STAMP DUTY) (NO. 2) ORDER 2014

IN exercise of the powers conferred by subsection 10(1) of the Loans Guarantee (Bodies Corporate) Act 1965 [*Act 96*], the Minister makes the following order:

**Citation and commencement**

1. (1) This order may be cited as the **Loans Guarantee (Bodies Corporate) (Remission of Tax and Stamp Duty) (No. 2) Order 2014**.

(2) This Order comes into operation on 17 March 2014.

**Remission of tax**

2. (1) Any tax payable under the Income Tax Act 1967 [*Act 53*] shall be remitted in full in respect of any money payable under any agreement, note, instrument or document in relation to the Sukuk Murabahah Programme, Sukuk Murabahah issued by the Issuer or any agreement, note, instrument and document in relation to the Guarantee, by—

(a) the Issuer;

(b) any holder of the Sukuk Murabahah; or

(c) any other party to any agreement, note, instrument and document in relation to the Sukuk Murabahah Programme, Sukuk Murabahah or Guarantee, including any party to whom such agreement, note, instrument and document is transferred or assigned.

(2) For the purpose of this Order—

- (a) “Guarantee” means the guarantee provided or to be provided by the Government of Malaysia;
- (b) “Issuer” means the Perbadanan Tabung Pendidikan Tinggi Nasional, to which the Act applies by virtue of the Loans Guarantee (Declaration of Bodies Corporate) (Perbadanan Tabung Pendidikan Tinggi Nasional) Order 2004 [*P.U. (A) 408/2004*];
- (c) “Sukuk Murabahah Programme” means the Islamic Medium Term Notes Programme in nominal value of five billion ringgit (RM5,000,000,000.00); and
- (d) “Sukuk Murabahah” means the Islamic Medium Term Notes issued pursuant to the Sukuk Murabahah Programme.

**Remission of stamp duty**

3. Any stamp duty payable under the Stamp Act 1949 [*Act 378*] in respect of any agreement, note, instrument and document in relation to the Sukuk Murabahah Programme, Sukuk Murabahah issued by the Issuer or in relation to the Guarantee shall be remitted in full.

Made 17 March 2014  
[KK/BPKA/M5/(S)/531/16 JLD 7; PN(PU2)232/IX]

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