



6 November 2012
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P.U. (A) 362

WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

PERINTAH JAMINAN PINJAMAN (PERTUBUHAN
PERBADANAN) (PEREMITAN CUKAI DAN DUTI SETEM)
(NO. 7) 2012

*LOANS GUARANTEE (BODIES CORPORATE)
(REMISSION OF TAX AND STAMP DUTY) (NO. 7)
ORDER 2012*



DISIARKAN OLEH/
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AKTA JAMINAN PINJAMAN (PERTUBUHAN PERBADANAN) 1965

PERINTAH JAMINAN PINJAMAN (PERTUBUHAN PERBADANAN) (PEREMITAN CUKAI DAN DUTI SETEM) (NO. 7) 2012

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. 7) 2012**.

(2) Perintah ini mula berkuat kuasa pada 8 November 2012.

Peremitan cukai

2. 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 mana-mana Nota Jangka Sederhana Islam yang diterbitkan menurut Program Nota Jangka Sederhana Islam dengan nilai nominal sehingga lima bilion tiga ratus sebelas juta ringgit (RM5,311,000,000.00) (“Program IMTN”) oleh Turus Pesawat Sdn. Bhd. (“Penerbit”) termasuk tetapi tidak terhad kepada, apa-apa perjanjian, nota, surat cara dan dokumen berhubung dengan jaminan (“Jaminan”) yang diberikan atau akan diberikan oleh Kerajaan Malaysia, yang kena dibayar oleh—

(a) Penerbit, yang baginya Akta ini terpakai menurut kuasa Perintah Jaminan Pinjaman (Penetapan Pertubuhan Perbadanan) (Turus Pesawat Sdn. Bhd.) 2012 [P.U. (A) 361/2012];

(b) mana-mana pemegang Nota Jangka Sederhana Islam; atau

(c) mana-mana pihak lain kepada apa-apa perjanjian, nota, surat cara dan dokumen berhubung dengan Program IMTN atau Jaminan, termasuk

mana-mana pihak yang kepadanya perjanjian, nota, surat cara dan dokumen tersebut dipindahkan atau diserahkan.

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 atau dokumen lain berhubung dengan Nota Jangka Sederhana Islam, Program IMTN atau Jaminan hendaklah diremitkan sepenuhnya.

Dibuat 24 Oktober 2012

[KK/BPKA/M/(S)/393/692/1; PN(PU2)232/VIII]

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. 7) ORDER 2012

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. 7) Order 2012**.

(2) This Order comes into operation on 8 November 2012.

Remission of Tax

2. 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 any of the Islamic Medium Term Notes issued pursuant to the Islamic Medium Term Notes Programme in nominal value of up to five billion three hundred and eleven million ringgit (RM5,311,000,000.00) (the “IMTN Programme”) by Turus Pesawat Sdn. Bhd. (the “Issuer”) including, but not limited to any agreement, note, instrument and document in relation to the guarantee (the “Guarantee”) provided or to be provided by the Government of Malaysia (“Government”) which is payable by—

(a) the Issuer, to which this Act applies by virtue of the Loans Guarantee (Declaration of Bodies Corporate) (Turus Pesawat Sdn. Bhd.) Order 2012 [*P.U. (A) 361/2012*];

(b) any holder of the Islamic Medium Term Notes; or

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

Remission of stamp duty

3. Any stamp duty payable under the Stamp Act 1949 [*Act 378*] in respect of any agreement, note, instrument or document in relation to the Islamic Medium Term Notes, the IMTN Programme or the Guarantee shall be remitted in full.

Made 24 October 2012

[KK/BPKA/M/(S)/393/692/1; PN(PU2)232/VIII]

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