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P.U. (A) 268

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT  
GAZETTE*

PERINTAH DUTI SETEM (PENGEQUALIAN) (NO. 3) 2012

*STAMP DUTY (EXEMPTION) (NO. 3) ORDER 2012*



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

AKTA SETEM 1949

PERINTAH DUTI SETEM (PENGECUALIAN) (NO. 3) 2012

PADA menjalankan kuasa yang diberikan di bawah subseksyen 80(1) Akta Setem 1949 [Akta 378], Menteri membuat perintah berikut:

**Nama dan permulaan kuat kuasa**

1. (1) Perintah ini bolehlah dinamakan **Perintah Duti Setem (Pengecualian) (No. 3) 2012**.

(2) Perintah ini disifatkan telah mula berkuat kuasa pada 11 Februari 2010.

**Tafsiran**

2. Bagi maksud Perintah ini, “entiti Labuan” hendaklah mempunyai erti yang diberikan kepadanya di bawah Akta Aktiviti Perniagaan Labuan 1990 [Akta 445].

**Pengecualian**

3. Surat cara yang berikut adalah dikecualikan daripada duti setem:

JADUAL

(a) semua surat cara yang disempurnakan oleh suatu entiti Labuan berkaitan dengan suatu aktiviti perniagaan Labuan;

(b) semua Memorandum dan Perkara Persatuan, statut, piagam, kaedah-kaedah, undang-undang kecil, perjanjian perkongsian atau surat cara lain, yang di bawahnya atau dengannya suatu entiti Labuan ditubuhkan dan ruang lingkup fungsi, perniagaan, kuasa dan kewajipan entiti itu dinyatakan, sama ada terkandung dalam satu dokumen atau lebih; dan

(c) semua surat cara pindah milik saham dalam suatu entiti Labuan.

**Pembatalan**

4. Perintah Duti Setem (Pengecualian) 2000 [*P.U. (A) 9/2000*] yang disiarkan pada 20 Januari 2000 dibatalkan.

Dibuat 10 Ogos 2012

[Perb. ( C) 0.217 (S).18) VOL.5 (SK.8); LHDN.01/32.3/42/68-100-3-2; PN(PU2)159/XXXVI]

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

STAMP ACT 1949

STAMP DUTY (EXEMPTION) (NO. 3) ORDER 2012

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. 3) Order 2012**.

(2) This Order is deemed to have come into operation on 11 February 2010.

**Interpretation**

2. In this Order, "Labuan entity" shall have the meaning assigned to it under the Labuan Business Activity Tax Act [Act 445].

**Exemption**

3. The following instruments are exempted from stamp duty:

SCHEDULE

(a) all instruments which are executed by a Labuan entity in connection with a Labuan business activity;

(b) all Memorandum and Articles of Association, statute, charter, rules, by-laws, partnership agreement or other instrument, under or by which a Labuan entity is established and the scope of that entity's function, business, powers and duties are set out, whether contained in one or more documents; and

(c) all instruments of transfer of shares in a Labuan entity.

**Revocation**

4. The Stamp Duty (Exemption) Order 2000 [*P.U. (A) 9/2000*] published on 20 January 2000 is revoked.

Made 10 August 2012

[Perb. ( C) 0.217 (S).18) VOL.5 (SK.8); LHDN.01/32.3/42/68-100-3-2; PN(PU2)159/XXXVI]

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