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WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERINTAH JAMINAN PINJAMAN
(PERTUBUHAN PERBADANAN)
(PEREMITAN CUKAI DAN DUTI SETEM) (NO. 3) 2012

*LOANS GUARANTEE (BODIES CORPORATE)
(REMISSION OF TAX AND STAMP DUTY) (NO. 3)
ORDER 2012*



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AKTA JAMINAN PINJAMAN (PERTUBUHAN PERBADANAN) 1965

PERINTAH JAMINAN PINJAMAN (PERTUBUHAN PERBADANAN)
(PEREMITAN CUKAI DAN DUTI SETEM) (NO. 3) 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. 3) 2012**.

(2) Perintah ini hendaklah disifatkan telah mula berkuat kuasa pada 1 Jun 2012.

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—

(a) mana-mana Nota Jangka Sederhana Islam dan Kertas Komersial Islamik yang diterbitkan menurut Program Nota Jangka Sederhana Islam dan Kertas Komersial Islamik dengan nilai nominal sehingga lapan bilion ringgit (RM8,000,000,000.00) (“Program IMTN dan ICP”) oleh DanaInfra Nasional Berhad (“Penerbit” atau “Peminjam”) termasuklah tetapi tidak terhad kepada apa-apa perjanjian, nota, surat cara dan dokumen berhubung dengan jaminan (“Jaminan”) yang diberikan atau akan diberikan oleh Kerajaan Malaysia (“Kerajaan”), yang kena dibayar oleh—

(i) Penerbit, yang baginya Akta ini terpakai menurut kuasa Perintah Jaminan Pinjaman (Penetapan Pertubuhan

Perbadanan) (DanaInfra Nasional Berhad) 2012
[P.U. (A) 176/2012];

- (ii) mana-mana pemegang Nota Jangka Sederhana Islam dan Kertas Komersial Islamik;
 - (iii) mana-mana pihak lain kepada apa-apa perjanjian, nota, surat cara dan dokumen berhubung dengan Program IMTN dan ICP, termasuklah mana-mana pihak yang kepadanya perjanjian, nota, surat cara dan dokumen itu dipindahkan atau diserahkan; atau
 - (iv) mana-mana pihak lain kepada apa-apa perjanjian, nota, surat cara dan dokumen berhubung dengan Jaminan itu, termasuklah mana-mana pihak yang kepadanya perjanjian, nota, surat cara dan dokumen itu dipindahkan atau diserahkan; dan
- (b) Pembiayaan Pinjaman Bersindiket *Revolving Credit* Islam dengan amaun agregat prinsipal sehingga lapan bilion ringgit (RM8,000,000,000.00) ("Pembiayaan SFF-i") yang diperoleh oleh Peminjam, termasuklah tetapi tidak terhad kepada apa-apa perjanjian, nota, surat cara dan dokumen berhubung dengan Jaminan itu, yang kena dibayar oleh Peminjam, yang baginya Akta ini terpakai menurut kuasa Perintah Jaminan Pinjaman (Penetapan Pertubuhan Perbadanan) (DanaInfra Nasional Berhad) 2012 [P.U. (A) 176/2012].
- (2) Bagi maksud subperenggan (1), agregat—
- (a) nilai nominal belum berbayar Nota Jangka Sederhana Islam dan Kertas Komersial Islamik yang diterbitkan di bawah Program IMTN dan ICP;

- (b) amaun prinsipal belum berbayar di bawah Pembiayaan SFF-i;
- (c) nilai nominal belum berbayar Nota Jangka Sederhana Islam dan Kertas Komersial Islamik yang diterbitkan di bawah Program IMTN dan ICP; dan
- (d) amaun prinsipal belum berbayar di bawah Pembiayaan SFF-i yang dijamin oleh Kerajaan di bawah Jaminan itu,

tidak boleh melebihi lapan bilion ringgit (RM8,000,000,000.00).

Peremitan duti setem

3. (1) Apa-apa duti setem yang kena dibayar di bawah Akta Setem 1949 [Akta 378] berkenaan dengan apa-apa perjanjian, nota, surat cara atau dokumen berhubung dengan Nota Jangka Sederhana Islam dan Kertas Komersial Islamik, Program IMTN dan ICP yang diterbitkan oleh Penerbit atau Pembiayaan SFF-i yang diperoleh oleh Peminjam, atau berhubung dengan Jaminan itu hendaklah diremitkan sepenuhnya.

(2) Bagi maksud subperenggan (1), agregat—

- (a) nilai nominal belum berbayar Nota Jangka Sederhana Islam dan Kertas Komersial Islamik yang diterbitkan di bawah Program IMTN dan ICP;
- (b) amaun prinsipal belum berbayar di bawah Pembiayaan SFF-i;
- (c) nilai nominal belum berbayar Nota Jangka Sederhana Islam dan Kertas Komersial Islamik yang diterbitkan di bawah Program IMTN dan ICP; dan
- (d) amaun prinsipal belum berbayar di bawah Pembiayaan SFF-i yang dijamin oleh Kerajaan di bawah Jaminan itu,

tidak boleh melebihi lapan bilion ringgit (RM8,000,000,000.00).

Dibuat 31 Mei 2012

[KK/BPKA/M/(S)/889/7/1; PN(PU2)232/VII]

DATO' SERI 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. 3) 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. 3) Order 2012**.

(2) This Order is deemed to have come into operation on 1 June 2012.

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—

(a) any of the Islamic Medium Term Notes and Islamic Commercial Papers issued pursuant to the Islamic Medium Term Notes and Islamic Commercial Papers Programme in nominal value of up to eight billion ringgit (RM8,000,000,000.00) (the “IMTN and ICP Programme”) by DanaInfra Nasional Berhad (the “Issuer” or “Customer”) 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—

(i) the Issuer, to which this Act applies by virtue of the Loans Guarantee (Declaration of Bodies Corporate) (DanaInfra Nasional Berhad) Order 2012 [*P.U. (A) 176/2012*];

- (ii) any holder of the Islamic Medium Term Notes and Islamic Commercial Papers;
 - (iii) any other party to any agreement, note, instrument and document in relation to the IMTN and ICP Programme, including any party to whom such agreement, note, instrument and document is transferred or assigned; or
 - (iv) any other party to any agreement, note, instrument and document in relation to the Guarantee, including any party to whom such agreement, note, instrument and document is transferred or assigned; and
- (b) the Syndicated Islamic Revolving Credit Facility in the aggregate principal amount of up to eight billion ringgit (RM8,000,000,000.00) (the "SFF-i Facility") obtained by the Customer including but not limited to any agreement, note, instrument and document in relation to the Guarantee, which is payable by the Customer, to which this Act applies by virtue of the Loans Guarantee (Declaration of Bodies Corporate) (Danalinfra Nasional Berhad) Order 2012 [*P.U. (A) 176/2012*].
- (2) For the purpose of subparagraph (1), the aggregate of—
- (a) the outstanding nominal value of the Islamic Medium Term Notes and Islamic Commercial Papers issued under the IMTN and ICP Programme;
 - (b) the outstanding principal amount under the SFF-i Facility;
 - (c) the outstanding nominal value of the Islamic Medium Term Notes and Islamic Commercial Papers issued under the IMTN and ICP Programme; and

- (d) the outstanding principal amount under the SFF-i Facility guaranteed by the Government under the Guarantee,

shall not exceed eight billion ringgit ringgit (RM8,000,000,000.00).

Remission of stamp duty

3. (1) 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 and Islamic Commercial Papers, the IMTN and ICP Programme issued by the Issuer or the SFF-i Facility obtained by the Customer, or in relation to the Guarantee shall be remitted in full.

(2) For the purpose of subparagraph (1), the aggregate of—

- (a) the outstanding nominal value of the Islamic Medium Term Notes and Islamic Commercial Papers issued under the IMTN and ICP Programme;
- (b) the outstanding principal amount under the SFF-i Facility;
- (c) the outstanding nominal value of the Islamic Medium Term Notes and Islamic Commercial Papers issued under the IMTN and ICP Programme; and
- (d) the outstanding principal amount under the SFF-i Facility guaranteed by the Government under the Guarantee,

shall not exceed eight billion ringgit ringgit (RM8,000,000,000.00).

Made 31 May 2012
[KK/BPKA/M/(S)/889/7/1; PN(PU2)232/VII]

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