



31 Disember 2011
31 December 2011
P.U. (A) 441

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERINTAH DUTI SETEM (PENGEQUALIAN) (NO. 3) 2011

STAMP DUTY (EXEMPTION) (NO. 3) ORDER 2011



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PUBLISHED BY
JABATAN PEGUAM NEGARA/
ATTORNEY GENERAL'S CHAMBERS

AKTA SETEM 1949

PERINTAH DUTI SETEM (PENGECUALIAN) (NO. 3) 2011

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. 3) 2011**.

(2) Perintah ini mula berkuat kuasa pada 1 Januari 2012.

Pengecualian

2. (1) Mana-mana perjanjian pinjaman yang disempurnakan antara seorang pembeli yang dinamakan dalam suatu Perjanjian Jual Beli dengan—

- (a) sesuatu bank, institusi kewangan, syarikat insurans atau koperasi;
- (b) seorang majikan di bawah suatu skim pinjaman perumahan pekerja; atau
- (c) Perbadanan PR1MA Malaysia,

berhubung dengan pembelian harta kediaman daripada Perbadanan PR1MA Malaysia dikecualikan daripada duti setem.

(2) Bagi maksud subperenggan (1), pengecualian ini diberikan dengan syarat bahawa—

- (i) Perjanjian Jual Beli itu disempurnakan pada atau selepas 1 Januari 2012 tetapi tidak lewat dari 31 Disember 2016; dan
- (ii) permohonan bagi pengecualian duti setem di bawah perenggan ini boleh dibuat hanya sekali.

Tafsiran

3. Bagi maksud Perintah ini—

“pembeli” ertinya seorang individu warganegara Malaysia yang layak membeli harta kediaman di bawah program Perumahan Rakyat 1Malaysia; dan

“harta kediaman” ertinya rumah, unit kondominium, pangsapuri atau rumah pangsa yang dibina sebagai suatu rumah kediaman di bawah program Perumahan Rakyat 1Malaysia yang berharga tidak lebih daripada tiga ratus ribu ringgit sahaja.

Dibuat 30 Disember 2011

[Perb. CR(8.09)294/6/4-9(S).9); LHDN.01/35/(S)/42/51/231-7.13; PN(PU2)159/XXXV]

DATO' SERI AHMAD HUSNI MOHAMAD HANADZLAH
Menteri Kewangan Kedua

STAMP ACT 1949

STAMP DUTY (EXEMPTION) (NO. 3) ORDER 2011

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 2011**.
- (2) This Order comes into operation on 1 January 2012.

Exemption

2. (1) Any loan agreement executed between a purchaser named in a Sale and Purchase Agreement and—
 - (a) a bank, financial institution, insurance company or co-operative society;
 - (b) an employer under an employee housing loan scheme; or
 - (c) PR1MA Corporation Malaysia,

relating to the purchase of a residential property from PR1MA Corporation Malaysia shall be exempted from stamp duty.

- (2) For the purpose of subparagraph (1), the exemption is granted provided that—
 - (i) the Sale and Purchase Agreement is executed on or after 1 January 2012 but not later than 31 December 2016; and
 - (ii) the application for exemption under this paragraph shall only be made once.

Interpretation

3. For the purpose of this Order—

“purchaser” means an individual Malaysian citizen who is eligible to purchase residential property under the *Perumahan Rakyat 1Malaysia* programme; and

“residential property” means a house, a condominium unit, an apartment or a flat built as a dwelling house under the *Perumahan Rakyat 1Malaysia* programme costing not more than three hundred thousand ringgit only.

Made 30 December 2011

[Perb. CR(8.09)294/6/4-9(S).9); LHDN.01/35/(S)/42/51/231-7.13; PN(PU2)159/XXXV]

DATO' SERI AHMAD HUSNI MOHAMAD HANADZLAH
Second Minister of Finance