



20 Oktober 2023
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P.U. (A) 319

WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

PERINTAH JAMINAN PINJAMAN
(PERTUBUHAN PERBADANAN)
(PEREMITAN CUKAI DAN DUTI SETEM)
(MALAYSIA RAIL LINK SDN. BHD.) 2023

*LOANS GUARANTEE (BODIES CORPORATE)
(REMISSION OF TAX AND STAMP DUTY)
(MALAYSIA RAIL LINK SDN. BHD.) ORDER 2023*

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

AKTA JAMINAN PINJAMAN (PERTUBUHAN PERBADANAN) 1965

PERINTAH JAMINAN PINJAMAN (PERTUBUHAN PERBADANAN)
(PEREMITAN CUKAI DAN DUTI SETEM) (MALAYSIA RAIL LINK SDN. BHD.) 2023

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) (Malaysia Rail Link Sdn. Bhd.) 2023**.

(2) Perintah ini mula berkuat kuasa pada 23 Oktober 2023.

Tafsiran

2. Dalam Perintah ini—

“jaminan” ertinya jaminan yang diberikan atau akan diberikan oleh Kerajaan Malaysia berhubung dengan Program Kertas Komersial Islam dan Nota Jangka Sederhana Islam, Kemudahan STRC-3, Kemudahan STRC-i3 Permulaan, Kemudahan STRC-i3 Tambahan dan program pembiayaan masa hadapan yang berkaitan;

“Kemudahan STRC-3” ertinya Kemudahan Pusingan Kredit Jangka Pendek Bersindiket yang diperoleh oleh Malaysia Rail Link Sdn. Bhd. daripada Bank of China (Malaysia) Berhad, China Construction Bank (Malaysia) Berhad dan United Overseas Bank (Malaysia) Bhd dengan amaun agregat prinsipal tiga bilion ringgit (RM3,000,000,000.00);

“Kemudahan STRC-i3 Permulaan” ertinya Kemudahan Pusingan Kredit-i Jangka Pendek Islam Bersindiket yang diperoleh oleh Malaysia Rail Link Sdn. Bhd. daripada AmBank Islamic Berhad, CIMB Islamic Bank Berhad, Maybank Islamic Berhad dan RHB Islamic Bank Berhad dengan amaun agregat prinsipal tiga bilion lima ratus juta ringgit (RM3,500,000,000.00);

“Kemudahan STRC-i3 Tambahan” ertinya Kemudahan Pusingan Kredit-i Jangka Pendek Islam yang diperoleh oleh Malaysia Rail Link Sdn. Bhd. daripada Maybank Islamic Berhad dengan amaun agregat prinsipal satu bilion ringgit (RM1,000,000,000.00);

“Program Kertas Komersial Islam dan Nota Jangka Sederhana Islam” ertinya Kertas Komersial Islam dan Nota Jangka Sederhana Islam yang diterbitkan atau akan diterbitkan oleh Malaysia Rail Link Sdn. Bhd. menurut Program Kertas Komersial Islam dan Nota Jangka Sederhana Islam (dengan opsiyen untuk menerbitkan Sukuk Matlamat Pembangunan Mampan) dengan nilai nominal sehingga sepuluh bilion dua ratus sepuluh juta ringgit (RM10,210,000,000.00) termasuk amaun agregat yang telah diperoleh di bawah Kemudahan STRC-3, Kemudahan STRC-i3 Permulaan dan Kemudahan STRC-i3 Tambahan;

“program pembiayaan masa hadapan yang berkaitan” ertinya pembiayaan lain yang akan diperoleh atau bon atau sukuk korporat lain yang akan diterbitkan oleh Malaysia Rail Link Sdn. Bhd. dengan kelulusan Kerajaan Malaysia dengan had induk pembiayaan tidak melebihi dua puluh tiga bilion empat ratus sembilan puluh juta ringgit (RM23,490,000,000.00) termasuk pembiayaan yang telah diperoleh oleh Malaysia Rail Link Sdn. Bhd. di bawah Program Kertas Komersial Islam dan Nota Jangka Sederhana Islam, Kemudahan STRC-3, Kemudahan STRC-i3 Permulaan dan Kemudahan STRC-i3 Tambahan.

Peremitan cukai

3. Apa-apa cukai yang kena dibayar di bawah Akta Cukai Pendapatan 1967 [Akta 53] oleh—

- (a) Malaysia Rail Link Sdn. Bhd., Bank of China (Malaysia) Berhad, China Construction Bank (Malaysia) Berhad atau United Overseas Bank (Malaysia) Bhd atau mana-mana pihak lain berkenaan dengan apa-apa wang yang kena dibayar di bawah apa-apa perjanjian, nota, surat cara dan dokumen berhubung dengan Kemudahan STRC-3 dan jaminan;
- (b) Malaysia Rail Link Sdn. Bhd., AmBank Islamic Berhad, CIMB Islamic Bank Berhad, Maybank Islamic Berhad atau RHB Islamic Bank Berhad atau mana-mana pihak lain berkenaan dengan apa-apa wang yang kena dibayar di bawah apa-apa perjanjian, nota, surat cara dan dokumen berhubung dengan Kemudahan STRC-i3 Permulaan dan jaminan;
- (c) Malaysia Rail Link Sdn. Bhd. atau Maybank Islamic Berhad atau mana-mana pihak lain berkenaan dengan apa-apa wang yang kena dibayar di bawah apa-apa perjanjian, nota, surat cara dan dokumen berhubung dengan Kemudahan STRC-i3 Tambahan dan jaminan;
- (d) Malaysia Rail Link Sdn. Bhd. atau pemegang Kertas Komersial Islam dan Nota Jangka Sederhana Islam atau mana-mana pihak lain berkenaan dengan apa-apa wang yang kena dibayar di bawah apa-apa perjanjian, nota, surat cara dan dokumen berhubung dengan Program Kertas Komersial Islam dan Nota Jangka Sederhana Islam dan jaminan;
- (e) Malaysia Rail Link Sdn. Bhd. atau mana-mana pemegang atau pembiaya lain di bawah program pembiayaan masa hadapan yang berkaitan berkenaan dengan apa-apa wang yang kena dibayar di bawah apa-apa perjanjian, nota, surat cara dan dokumen berhubung dengan program pembiayaan masa hadapan yang berkaitan dan jaminan; atau

(f) mana-mana orang yang perjanjian, nota, surat cara dan dokumen berhubung dengan pembiayaan yang diperoleh oleh Malaysia Rail Link Sdn. Bhd. di bawah Perintah ini dipindahkan atau diserahkan,

hendaklah diremitkan sepenuhnya.

Peremitan duti setem

4. 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 Kertas Komersial Islam dan Nota Jangka Sederhana Islam, Kemudahan STRC-3, Kemudahan STRC-i3 Permulaan, Kemudahan STRC-i3 Tambahan dan program pembiayaan masa hadapan yang berkaitan dan jaminan hendaklah diremitkan sepenuhnya.

Dibuat 19 Oktober 2023
[MOF.SID(S)700-14/2/4]LD.5; PN(PU2)232/[LD.18]

ANWAR BIN IBRAHIM
Menteri Kewangan

LOANS GUARANTEE (BODIES CORPORATE) ACT 1965

LOANS GUARANTEE (BODIES CORPORATE)
(REMISSION OF TAX AND STAMP DUTY) (MALAYSIA RAIL LINK SDN. BHD.)
ORDER 2023

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) (Malaysia Rail Link Sdn. Bhd.) Order 2023**.

(2) This Order comes into operation on 23 October 2023.

Interpretation

2. In this Order—

“guarantee” means the guarantee given or to be given by the Government of Malaysia in relation to the Islamic Commercial Papers and Islamic Medium Term Notes Programme, STRC-3 Facility, Initial STRC-i3 Facility, Additional STRC-i3 Facility and related future financing programme;

“STRC-3 Facility” means the Syndicated Short Term Revolving Credit Facility obtained by the Malaysia Rail Link Sdn. Bhd. from Bank of China (Malaysia) Berhad, China Construction Bank (Malaysia) Berhad and United Overseas Bank (Malaysia) Bhd with the aggregate principal amount of three billion ringgit (RM3,000,000,000.00);

“Initial STRC-i3 Facility” means the Syndicated Islamic Short Term Revolving Credit-i Facility obtained by the Malaysia Rail Link Sdn. Bhd. from AmBank Islamic Berhad, CIMB Islamic Bank Berhad, Maybank Islamic Berhad and RHB Islamic Bank Berhad with the aggregate principal amount of three billion five hundred million ringgit (RM3,500,000,000.00);

“Additional STRC-i3 Facility” means the Islamic Short Term Revolving Credit-i Facility obtained by the Malaysia Rail Link Sdn. Bhd. from Maybank Islamic Berhad with the aggregate principal amount of one billion ringgit (RM1,000,000,000.00);

“Islamic Commercial Papers and Islamic Medium Term Notes Programme” means the Islamic Commercial Papers and the Islamic Medium Term Notes issued or to be issued by the Malaysia Rail Link Sdn. Bhd. pursuant to the Islamic Commercial Papers and Islamic Medium Term Notes Programme (with an option to issue the Sustainable and Development Goals Sukuk) with a nominal value of up to ten billion two hundred and ten million ringgit (RM10,210,000,000.00) including the aggregate amount that has been obtained under the STRC-3 Facility, the Initial STRC-i3 Facility and the Additional STRC-i3 Facility;

“related future financing programme” means other financing that will be obtained or other corporate bonds or sukuk that will be issued by the Malaysia Rail Link Sdn. Bhd. with the approval of the Government of Malaysia with a master funding limit not exceeding twenty-three billion four hundred and ninety million ringgit (RM23,490,000,000.00) including the funding obtained by the Malaysia Rail Link Sdn. Bhd. under the Islamic Commercial Papers and Islamic Medium Term Notes Programme, STRC-3 Facility, Initial STRC-i3 Facility and Additional STRC-i3 Facility.

Remission of tax

3. Any tax payable under the Income Tax Act 1967 [Act 53] by—

- (a) the Malaysia Rail Link Sdn. Bhd., Bank of China (Malaysia) Berhad, China Construction Bank (Malaysia) Berhad or United Overseas Bank (Malaysia) Bhd or any other party in respect of any money payable under any agreement, note, instrument and document in relation to the STRC-3 Facility and the guarantee;
- (b) the Malaysia Rail Link Sdn. Bhd., AmBank Islamic Berhad, CIMB Islamic Bank Berhad, Maybank Islamic Berhad or RHB Islamic Bank Berhad or any other party in respect of any money payable under any agreement, note,

instrument and document in relation to the Initial STRC-i3 Facility and the guarantee;

- (c) the Malaysia Rail Link Sdn. Bhd. or Maybank Islamic Berhad or any other party in respect of any money payable under any agreement, note, instrument and document in relation to the Additional STRC-i3 Facility and the guarantee;
- (d) the Malaysia Rail Link Sdn. Bhd. or holder of the Islamic Commercial Papers and Islamic Medium Term Notes or any other party in respect of any money payable under any agreement, note, instrument and document in relation to the Islamic Commercial Papers and Islamic Medium Term Notes Programme and the guarantee;
- (e) the Malaysia Rail Link Sdn. Bhd. or any other holder or financier under the related future financing programme in respect of any money payable under any agreement, note, instrument and document in relation to the related future financing programme and the guarantee; or
- (f) any party to whom the agreement, note, instrument and document in relation to the funding obtained by the Malaysia Rail Link Sdn. Bhd. under this Order is transferred or assigned,

shall be remitted in full.

Remission of stamp duty

4. Any stamp duty payable under the Stamp Act 1949 [*Act 378*] in respect of any agreement, note, instrument and document in relation to the Islamic Commercial Papers and Islamic Medium Term Notes Programme, STRC-3 Facility, Initial STRC-i3 Facility, Additional STRC-i3 Facility and the related future financing programme and the guarantee shall be remitted in full.

Made 19 October 2023
[MOF.SID(S)700-14/2/4]LD.5; PN(PU2)232/JLD.18]

ANWAR BIN IBRAHIM
Minister of Finance