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**Circular No 005/2015
Dated 9 Jan 2015**

To Members of the Malaysian Bar

**Stamp Duty (Remission) Order 2014 and
Stamp Duty (Remission) (No 2) Order 2014**

Please be informed that Stamp Duty (Remission) Order 2014 and Stamp Duty (Remission) (No 2) Order 2014 came into effect on **1 Jan 2015**, and are applicable where the Sale and Purchase Agreement is executed on or after 1 Jan 2015, but not later than 31 Dec 2016.

Stamp Duty (Remission) Order 2014 provides for the remission of 50% from the stamp duty chargeable on any loan agreement to finance the purchase of only one unit of residential property costing not more than RM500,000, subject to the stipulated conditions.

Stamp Duty (Remission) (No 2) Order 2014 provides for the remission of 50% from the stamp duty chargeable on any instrument of transfer for the purchase of only one unit of residential property costing not more than RM500,000, subject to the stipulated conditions.

Please find attached the following documents for your reference:

- (1) Stamp Duty (Remission) Order 2014 [PU (A) 360/2014] (in Bahasa Malaysia and English); and
- (2) Stamp Duty (Remission) (No 2) Order 2014 [PU (A) 361/2014] (in Bahasa Malaysia and English).

For enquiries, please contact Chuah Ying Ying, Executive Officer, by telephone at 03-2050 2106, or by email at yingying@malaysianbar.org.my.

Thank you.

**Low Beng Choo
Chairperson
Conveyancing Practice Committee**



31 Disember 2014
31 December 2014
P.U. (A) 360

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERINTAH DUTI SETEM (PEREMITAN) 2014

STAMP DUTY (REMISSION) ORDER 2014



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

AKTA SETEM 1949

PERINTAH DUTI SETEM (PEREMITAN) 2014

PADA menjalankan kuasa yang diberikan oleh subseksyen 80(2) Akta Setem 1949 [Akta 378], Menteri membuat perintah yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Perintah ini bolehlah dinamakan **Perintah Duti Setem (Peremitan) 2014**.
- (2) Perintah ini mula berkuat kuasa pada 1 Januari 2015.

Peremitan

2. (1) Hendaklah diremitkan sebanyak lima puluh peratus daripada duti setem yang dikenakan ke atas mana-mana perjanjian pinjaman untuk membiayai pembelian satu unit harta kediaman sahaja bernilai tidak melebihi lima ratus ribu ringgit (RM500,000.00) yang disempurnakan antara seorang individu warganegara Malaysia yang dinamakan dalam perjanjian jual beli dengan—

- (a) suatu bank berlesen di bawah Akta Perkhidmatan Kewangan 2013 [Akta 758];
- (b) suatu bank Islam berlesen di bawah Akta Perkhidmatan Kewangan Islam 2013 [Akta 759];
- (c) suatu institusi kewangan pembangunan yang ditetapkan di bawah Akta Institusi Kewangan Pembangunan 2002 [Akta 618];
- (d) suatu penanggung insurans berlesen di bawah Akta Perkhidmatan Kewangan 2013;
- (e) suatu pengendali takaful berlesen di bawah Akta Perkhidmatan Kewangan Islam 2013;

- (f) suatu koperasi yang didaftarkan di bawah Akta Koperasi 1993 [*Akta 502*];
- (g) mana-mana majikan yang menyediakan skim pinjaman perumahan pekerja;
- (h) Malaysian Building Society Berhad yang diperbadankan di bawah Akta Syarikat 1965 [*Akta 125*]; atau
- (i) Borneo Housing Mortgage Finance Berhad yang diperbadankan di bawah Akta Syarikat 1965.

(2) Bagi maksud subperenggan (1), nilai harta kediaman hendaklah berdasarkan nilai pasaran.

(3) Peremitan duti setem di bawah subperenggan (1) hendaklah hanya terpakai sekiranya—

- (a) perjanjian jual beli bagi pembelian harta kediaman itu disempurnakan pada atau selepas 1 Januari 2015 tetapi tidak lewat daripada 31 Disember 2016; dan
- (b) individu itu tidak pernah memiliki apa-apa harta kediaman termasuk harta kediaman yang diperoleh secara pewarisan atau pemberian, yang dipegang sama ada secara individu atau berse sama.

(4) Permohonan bagi peremitan duti setem hendaklah disertakan dengan surat akuan berkanun di bawah Akta Akuan Berkanun 1960 [*Akta 13*] oleh individu yang disebut dalam subperenggan (1) yang mengesahkan bahawa individu itu tidak pernah memiliki apa-apa harta kediaman termasuk harta kediaman yang diperoleh secara pewarisan atau pemberian, yang dipegang sama ada secara individu atau berse sama.

(5) Dalam perenggan ini—

“harta kediaman” ertinya rumah, unit kondominium, pangsapuri atau rumah pangsa yang dibeli atau diperoleh semata-mata untuk digunakan sebagai rumah kediaman; dan

“individu” ertinya seorang pembeli atau pembeli bersama.

Dibuat 31 Disember 2014

[Perb.CR(8.09)294/6/4-9(SJ.9)(2015);LHDN.01/35(S)/42/51/Klt.23;
PN(PU2)159/XXXVIII]

DATO' SERI AHMAD HUSNI BIN MOHAMAD HANADZLAH
Menteri Kewangan Kedua

STAMP ACT 1949

STAMP DUTY (REMISSION) ORDER 2014

IN exercise of the powers conferred by subsection 80(2) 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 (Remission) Order 2014**.
- (2) This Order comes into operation on 1 January 2015.

Remission

2. (1) There shall be remitted a sum of fifty per cent from the stamp duty chargeable on any loan agreement to finance the purchase of only one unit of residential property the value of which is not more than five hundred thousand ringgit (RM500,000.00) executed between an individual who is a Malaysian citizen named in a sale and purchase agreement and—

- (a) a licensed bank under the Financial Services Act 2013 [Act 758];
- (b) a licensed Islamic bank under the Islamic Financial Services Act 2013 [Act 759];
- (c) a development financial institution prescribed under the Development Financial Institutions Act 2002 [Act 618];
- (d) a licensed insurer under the Financial Services Act 2013;
- (e) a licensed takaful operator under the Islamic Financial Services Act 2013;
- (f) a co-operative society registered under the Co-operative Societies Act 1993 [Act 502];

- (g) any employer who provides an employee housing loan scheme;
- (h) the Malaysian Building Society Berhad incorporated under the Companies Act 1965 [Act 125]; or
- (i) the Borneo Housing Mortgage Finance Berhad incorporated under the Companies Act 1965.

(2) For the purposes of subparagraph (1), the value of the residential property shall be based on the market value.

(3) The remission of the stamp duty under subparagraph (1) shall only apply if—

- (a) the sale and purchase agreement for the purchase of the residential property is executed on or after 1 January 2015 but not later than 31 December 2016; and
- (b) the individual has never owned any residential property including a residential property which is obtained by way of inheritance or gift, which is held either individually or jointly.

(4) The application for the remission of the stamp duty shall be accompanied by a statutory declaration under the Statutory Declarations Act 1960 [Act 13] by the individual referred to in subparagraph (1) confirming that the individual has never owned any residential property including a residential property which is obtained by way of inheritance or gift, which is held either individually or jointly.

(5) In this paragraph—

“residential property” means a house, a condominium unit, an apartment or a flat purchased or obtained solely to be used as a dwelling house; and

“individual” means a purchaser or co-purchasers.

Made 31 December 2014

[Perb.CR(8.09)294/6/4-9(SJ.9)(2015);LHDN.01/35(S)/42/51/Klt.23;
PN(PU2)159/XXXVIII]

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



31 Disember 2014
31 December 2014
P.U. (A) 361

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERINTAH DUTI SETEM (PEREMITAN) (NO. 2) 2014

STAMP DUTY (REMISSION) (NO. 2) ORDER 2014



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

AKTA SETEM 1949

PERINTAH DUTI SETEM (PEREMITAN) (NO. 2) 2014

PADA menjalankan kuasa yang diberikan oleh subseksyen 80(2) Akta Setem 1949 [Akta 378], Menteri membuat perintah yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Perintah ini bolehlah dinamakan **Perintah Duti Setem (Peremitan) (No. 2) 2014**.

(2) Perintah ini mula berkuat kuasa pada 1 Januari 2015.

Peremitan

2. (1) Hendaklah diremitkan sebanyak lima puluh peratus daripada duti setem yang dikenakan ke atas mana-mana surat cara pindah milik bagi pembelian satu unit harta kediaman sahaja yang bernilai tidak melebihi lima ratus ribu ringgit (RM500,000.00) oleh seorang individu warganegara Malaysia dengan syarat bahawa—

(a) perjanjian jual beli bagi pembelian harta kediaman itu disempurnakan pada atau selepas 1 Januari 2015 tetapi tidak lewat daripada 31 Disember 2016; dan

(b) individu itu tidak pernah memiliki apa-apa harta kediaman termasuk harta kediaman yang diperoleh secara pewarisan atau pemberian, yang dipegang sama ada secara individu atau berse sama.

(2) Bagi maksud subperenggan (1), nilai harta kediaman hendaklah berdasarkan nilai pasaran.

(3) Permohonan bagi peremitan duti setem hendaklah disertakan dengan surat akuan berkanun di bawah Akta Akuan Berkanun 1960 [*Akta 13*] oleh individu yang disebut dalam subperenggan (1) yang mengesahkan bahawa individu itu tidak pernah memiliki apa-apa harta kediaman termasuk harta kediaman yang diperoleh secara pewarisan atau pemberian, yang dipegang sama ada secara individu atau bersesama.

(4) Dalam perenggan ini—

“harta kediaman” ertinya rumah, unit kondominium, pangsapuri atau rumah pangsa yang dibeli atau diperoleh semata-mata untuk digunakan sebagai rumah kediaman; dan

“individu” ertinya seorang pembeli atau pembeli bersama.

Dibuat 31 Disember 2014

[Perb.CR(8.09)294/6/4-9(SJ.9)(2015);LHDN.01/35(S)/42/51/Klt.23;
PN(PU2)159/XXXVIII]

DATO' SERI AHMAD HUSNI BIN MOHAMAD HANADZLAH
Menteri Kewangan Kedua

STAMP ACT 1949

STAMP DUTY (REMISSION) (NO. 2) ORDER 2014

IN exercise of the powers conferred by subsection 80(2) 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 (Remission) (No. 2) Order 2014**.

(2) This Order comes into operation on 1 January 2015.

Remission

2. (1) There shall be remitted a sum of fifty per cent from the stamp duty chargeable on any instrument of transfer for the purchase of only one unit of residential property the value of which is not more than five hundred thousand ringgit (RM500,000.00) by an individual who is a Malaysian citizen provided that—

(a) the sale and purchase agreement for the purchase of the residential property is executed on or after 1 January 2015 but not later than 31 December 2016; and

(b) the individual has never owned any residential property including a residential property which is obtained by way of inheritance or gift, which is held either individually or jointly.

(2) For the purposes of subparagraph (1), the value of the residential property shall be based on the market value.

(3) The application for the remission of the stamp duty shall be accompanied by a statutory declaration under the Statutory Declarations Act 1960 [Act 13] by the individual referred to in subparagraph (1) confirming that the individual has never owned any residential property including a residential property which is obtained by way of inheritance or gift, which is held either individually or jointly.

(4) In this paragraph—

“residential property” means a house, a condominium unit, an apartment or a flat purchased or obtained solely to be used as a dwelling house; and

“individual” means a purchaser or co-purchasers.

Made 31 December 2014

[Perb.CR(8.09)294/6/4-9(SJ.9)(2015);LHDN.01/35(S)/42/51/Klt.23;
PN(PU2)159/XXXVIII]

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