



31 Disember 2018  
31 December 2018  
P.U. (A) 377

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT  
GAZETTE*

PERINTAH DUTI SETEM (PENGEQUALIAN) (NO. 6) 2018

*STAMP DUTY (EXEMPTION) (NO. 6) ORDER 2018*

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

AKTA SETEM 1949

PERINTAH DUTI SETEM (PENGECUALIAN) (NO. 6) 2018

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. 6) 2018**.

(2) Perintah ini mula berkuat kuasa pada 1 Januari 2019.

**Pengecualian**

2. (1) Tertakluk kepada subperenggan (2), (3) dan (4), semua surat cara pindah milik yang disempurnakan berhubung dengan pembelian satu unit harta kediaman sahaja yang bernilai tidak melebihi tiga ratus ribu ringgit (RM300,000.00) oleh seorang individu adalah dikecualikan daripada duti setem.

(2) Pengecualian di bawah subperenggan (1) hanya boleh diberikan sekiranya—

(a) perjanjian jual beli bagi pembelian harta kediaman disempurnakan pada atau selepas 1 Januari 2019 tetapi tidak lewat daripada 31 Disember 2020; 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 bersesama.

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

(4) Permohonan bagi pengecualian di bawah subperenggan (1) hendaklah disertakan dengan surat akuan berkanun di bawah Akta Akuan Berkanun 1960 [Akta 783] 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.

(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 yang merupakan warganegara Malaysia.

Dibuat 31 Disember 2018

[Perb. CR(8.20)116/1-138(2019)SK.2; PN(PU2)159/XXXIII]

DATO' SERI DR. WAN AZIZAH BINTI DR. WAN ISMAIL  
*Timbalan Perdana Menteri*  
*yang menjalankan fungsi-fungsi Menteri Kewangan*

STAMP ACT 1949

STAMP DUTY (EXEMPTION) (NO. 6) ORDER 2018

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. 6) Order 2018**.

(2) This Order comes into operation on 1 January 2019.

**Exemption**

2. (1) Subject to subparagraphs (2), (3) and (4), all instrument of transfer executed in relation to the purchase of only one unit of residential property the value of which is not more than three hundred thousand ringgit (RM300,000.00) by an individual shall be exempted from stamp duty.

(2) The exemption under subparagraph (1) shall only be granted if—

(a) the sale and purchase agreement for the purchase of the residential property is executed on or after 1 January 2019 but not later than 31 December 2020; 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.

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

(4) The application for the exemption under subparagraph (1) shall be accompanied by a statutory declaration under the Statutory Declarations Act 1960 [Act 783] 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-purchaser who is a Malaysian citizen.

Made 31 December 2018  
[Perb. CR(8.20)116/1-138(2019)SK.2; PN(PU2)159/XXXIII]

DATO' SERI DR. WAN AZIZAH BINTI DR. WAN ISMAIL  
*Deputy Prime Minister*  
*exercising the functions of the Minister of Finance*