



31 Disember 2018  
31 December 2018  
P.U. (A) 376

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT  
GAZETTE*

PERINTAH DUTI SETEM (PEREMITAN) (NO. 2) 2018

*STAMP DUTY (REMISSION) (NO. 2) ORDER 2018*

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AKTA SETEM 1949

PERINTAH DUTI SETEM (PEREMITAN) (NO. 2) 2018

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) 2018**.

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

**Peremitan**

2. (1) Tertakluk kepada subperenggan (2), amaun duti setem yang boleh dikenakan ke atas surat cara pindah milik harta di bawah subsubbutiran 32(a)(iv) Jadual Pertama kepada Akta adalah diremitkan sebanyak satu ringgit (RM1.00) bagi setiap seratus ringgit (RM100.00) atau sebahagian kecil daripada seratus ringgit (RM100.00) atas amaun nilai wang balasan atau nilai pasaran harta, yang mana lebih tinggi, yang melebihi satu juta ringgit (RM1,000,000.00).

(2) Peremitan yang disebut dalam subperenggan (1) hanya terpakai sekiranya—

(a) surat cara pindah milik harta disetamkan pada atau selepas 1 Januari 2019 tetapi tidak lewat dari 30 Jun 2019; dan

(b) nilai harta adalah melebihi satu juta ringgit (RM1,000,000.00) sehingga dua juta lima ratus ribu ringgit (RM2,500,000.00).

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

Dibuat 31 Disember 2018

[Perb. CR(8.09)248/39/7-217 Jld.13; PN(PU2)159/XXXII]

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

STAMP ACT 1949

STAMP DUTY (REMISSION) (NO. 2) ORDER 2018

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 2018**.

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

**Remission**

2. (1) Subject to subparagraph (2), the amount of stamp duty chargeable on an instrument of transfer of property under subsubitem 32(a)(iv) of the First Schedule to the Act is remitted for a sum of one ringgit (RM1.00) for every one hundred ringgit (RM100.00) or fractional part of one hundred ringgit (RM100.00) of the amount of the money value of the consideration or the market value of the property, whichever is the greater, which is in excess of one million ringgit (RM1,000,000.00).

(2) The remission referred to in subparagraph (1) shall only apply if—

(a) the instrument of transfer of property is stamped on or after 1 January 2019 but not later than 30 June 2019; and

(b) the value of the property is in excess of one million ringgit (RM1,000,000.00) until two million five hundred thousand ringgit (RM2,500,000.00).

(3) For the purpose of subparagraph (2), the value of the property shall be based on market value.

Made 31 December 2018

[Perb. CR(8.09)248/39/7-217 Jld.13; PN(PU2)159/XXXII]

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