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WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERINTAH DUTI SETEM (PENGEQUALIAN) 2023

STAMP DUTY (EXEMPTION) ORDER 2023

DISIARKAN OLEH/
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ATTORNEY GENERAL'S CHAMBERS

AKTA SETEM 1949

PERINTAH DUTI SETEM (PENGECCUALIAN) 2023

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 (Pengeccualian) 2023**.

(2) Perintah ini disifatkan telah mula berkuat kuasa pada 1 Jun 2022.

Pengeccualian

2. (1) Menteri mengeccualikan duti setem berkenaan dengan mana-mana perjanjian pinjaman untuk membiayai pembelian harta kediaman menerusi Inisiatif Pemilikan Kediaman Malaysia (i-Miliki) di bawah Program Pemilikan Kediaman 2022/2023, yang bernilai tidak melebihi lima ratus ribu ringgit, yang disempurnakan antara seseorang individu yang dinamakan dalam suatu 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 koperasi yang didaftarkan di bawah Akta Koperasi 1993 [Akta 502];

- (e) mana-mana majikan yang menyediakan suatu skim pinjaman perumahan pekerja;
- (f) Borneo Housing Mortgage Finance Berhad (Nombor Pendaftaran Syarikat: 25457-V) yang diperbadankan di bawah Akta Syarikat 2016 [*Akta 777*];
- (g) Mutiara Mortgage and Credit Sdn Bhd (Nombor Pendaftaran Syarikat: 257663-T) yang diperbadankan di bawah Akta Syarikat 2016;
- (h) suatu penanggung insurans berlesen yang dibenarkan untuk menyediakan suatu pinjaman perumahan di bawah Akta Perkhidmatan Kewangan 2013; atau
- (i) suatu pengendali takaful berlesen yang dibenarkan untuk menyediakan suatu pinjaman perumahan Islam di bawah Akta Perkhidmatan Kewangan Islam 2013.

(2) Pengecualian duti setem di bawah subperenggan (1) hendaklah hanya terpakai sekiranya—

- (a) perjanjian jual beli bagi pembelian harta kediaman itu adalah antara seseorang individu dengan suatu pemaju perumahan;
- (b) harga belian dalam perjanjian jual beli yang disebut dalam subsubperenggan (a) ialah suatu harga selepas suatu diskaun sekurang-kurangnya sepuluh peratus daripada harga asal yang ditawarkan oleh pemaju perumahan itu sebagaimana yang diluluskan dalam Permit Iklan dan Jualan di bawah Akta Pemajuan Perumahan (Kawalan dan Pelesenan) 1966 [*Akta 118*], Enakmen Pemajuan Perumahan (Kawalan dan Pelesenan) 1978 [*Sabah No. 24 tahun 1978*] atau Ordinan Pemajuan Perumahan

(Kawalan dan Pelesenan) 2013 Sarawak [*Bab 69*] kecuali bagi suatu harta kediaman yang tertakluk kepada harga terkawal;

- (c) perjanjian jual beli bagi pembelian harta kediaman itu disempurnakan pada atau selepas 1 Jun 2022 tetapi tidak lewat daripada 31 Disember 2023 dan disetemkan dengan sewajarnya tidak lewat daripada 31 Januari 2024; dan
- (d) 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.

(3) Permohonan bagi pengecualian duti setem di bawah subperenggan (1) hendaklah disertakan dengan akuan berkanun di bawah Akta Akuan Berkanun 1960 [*Akta 783*] oleh—

- (a) pemaju perumahan itu yang mengesahkan pemberian suatu diskaun sekurang-kurangnya sepuluh peratus daripada harga asal yang ditawarkan oleh pemaju perumahan itu sebagaimana yang diluluskan dalam Permit Iklan dan Jualan di bawah Akta Pemajuan Perumahan (Kawalan dan Pelesenan) 1966 [*Akta 118*], Enakmen Pemajuan Perumahan (Kawalan dan Pelesenan) 1978 [*Sabah No. 24 tahun 1978*] atau Ordinan Pemajuan Perumahan (Kawalan dan Pelesenan) 2013 Sarawak [*Bab 69*] kecuali bagi suatu harta kediaman yang tertakluk kepada harga terkawal; dan
- (b) individu yang disebut dalam subperenggan (1) yang mengesahkan bahawa individu itu tidak pernah memiliki apa-apa harta kediaman termasuk suatu harta kediaman yang diperoleh secara pewarisan atau pemberian, yang dipegang sama ada secara individu atau berse sama.

(4) Dalam perenggan ini—

- (a) “harta kediaman” ertinya suatu rumah, suatu unit kondominium, suatu pangsapuri atau suatu rumah pangsa, yang dibeli atau diperoleh semata-mata untuk digunakan sebagai suatu rumah kediaman, dan termasuk suatu pangsapuri perkhidmatan dan pejabat kecil pejabat rumah (SOHO) yang baginya pemaju perumahan itu mendapat kelulusan Lesen Pemaju Perumahan dan Permit Iklan dan Jualan di bawah Akta Pemajuan Perumahan (Kawalan dan Pelesenan) 1966 [*Akta 118*], Enakmen Pemajuan Perumahan (Kawalan dan Pelesenan) 1978 [*Sabah No. 24 tahun 1978*] atau Ordinan Pemajuan Perumahan (Kawalan dan Pelesenan) 2013 Sarawak [*Bab 69*]; dan
- (b) “individu” ertinya seorang pembeli suatu harta kediaman yang merupakan seorang warganegara Malaysia atau pembeli bersama suatu harta kediaman yang merupakan warganegara Malaysia.

Dibuat 8 Jun 2023

[MOF.TAX(S)700-1/3/11JLD.3(56); LHDN.AY.A.600-12/1/7(29)-124; PN(PU2)159/JLD.36]

ANWAR BIN IBRAHIM
Menteri Kewangan

STAMP ACT 1949

STAMP DUTY (EXEMPTION) ORDER 2023

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) Order 2023**.

(2) This Order is deemed to have come into operation on 1 June 2022.

Exemption

2. (1) The Minister exempts stamp duty in respect of any loan agreement to finance the purchase of residential property through the Malaysian Home Ownership Initiative (i-Miliki) under the Home Ownership Programme 2022/2023, the value of which is not more than five hundred thousand ringgit, executed between an individual 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 co-operative society registered under the Co-operative Societies Act 1993 [Act 502];
- (e) any employer who provides an employee housing loan scheme;

- (f) Borneo Housing Mortgage Finance Berhad (Company Registration Number: 25457-V) incorporated under the Companies Act 2016 [Act 777];
 - (g) Mutiara Mortgage and Credit Sdn Bhd (Company Registration Number: 257663-T) incorporated under the Companies Act 2016;
 - (h) a licensed insurer authorized to provide a housing loan under the Financial Services Act 2013; or
 - (i) a licensed takaful operator authorized to provide an Islamic housing loan under the Islamic Financial Services Act 2013.
- (2) The exemption of stamp duty under subparagraph (1) shall only apply if—
- (a) the sale and purchase agreement for the purchase of the residential property is between an individual and a property developer;
 - (b) the purchase price in the sale and purchase agreement referred to in subparagraph (a) is a price after a discount of at least ten per cent from the original price offered by the property developer as approved in the Advertising and Sales Permit under the Housing Development (Control and Licensing) Act 1966 [Act 118], Housing Development (Control and Licensing) Enactment 1978 [Sabah No. 24 of 1978] or Housing Development (Control and Licensing) Ordinance 2013 Sarawak [Cap. 69] except for a residential property which is subject to controlled pricing;
 - (c) the sale and purchase agreement for the purchase of the residential property is executed on or after 1 June 2022 but not later than 31 December 2023 and is duly stamped not later than 31 January 2024; and

- (d) 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) The application for exemption of stamp duty under subparagraph (1) shall be accompanied by a statutory declaration under the Statutory Declarations Act 1960 [Act 783] by—

- (a) the property developer confirming the grant of a discount of at least ten per cent from the original price offered by the property developer as approved in the Advertising and Sales Permit under the Housing Development (Control and Licensing) Act 1966 [Act 118], Housing Development (Control and Licensing) Enactment 1978 [Sabah No. 24 of 1978] or Housing Development (Control and Licensing) Ordinance 2013 Sarawak [Cap. 69] except for a residential property which is subject to controlled pricing; and
- (b) 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—

- (a) “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 includes a service apartment and small office home office (SOHO) for which the property developer has obtained an approval for Housing Developers’ Licence and Advertising and Sales Permit under the Housing Development (Control and Licensing) Act 1966 [Act 118], Housing Development (Control and Licensing) Enactment 1978 [Sabah No. 24 of 1978]

or Housing Development (Control and Licensing) Ordinance 2013 Sarawak [*Cap. 69*]; and

- (b) “individual” means a purchaser of a residential property who is a Malaysian citizen or co-purchasers of a residential property who are Malaysian citizens.

Made 8 June 2023

[MOF.TAX(S)700-1/3/11]LD.3(56); LHDN.AY.A.600-12/1/7(29)-124; PN(PU2)159/JLD. 36]

ANWAR BIN IBRAHIM
Minister of Finance