



**Bar Malaysia
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**Circular No 054/2019
Dated 20 Mar 2019**

To Members of the Malaysian Bar

**Stamp Duty (Exemption) (No. 2) Order 2019 and
Stamp Duty (Exemption) (No. 3) Order 2019**

Please take note of Stamp Duty (Exemption) (No. 2) Order 2019 (P.U. (A) 81) and Stamp Duty (Exemption) (No. 3) Order 2019 (P.U. (A) 82), both dated 19 Mar 2019 and pertaining to the National Home Ownership Campaign 2019.

The Orders, which are deemed to have come into operation on 1 Jan 2019, are attached for your reference.

Should you have any enquiries, please contact Lembaga Hasil Dalam Negeri Malaysia at its Hasil Care Line at 1-800-88-5436.

Thank you.

**Roger Tan
Chairperson
Conveyancing Practice Committee**



19 Mac 2019
19 March 2019
P.U. (A) 81

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERINTAH DUTI SETEM (PENGECUALIAN) (NO. 2) 2019

STAMP DUTY (EXEMPTION) (NO. 2) ORDER 2019

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

AKTA SETEM 1949

PERINTAH DUTI SETEM (PENGECUALIAN) (NO. 2) 2019

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. 2) 2019**.

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

Pengecualian

2. (1) Tertakluk kepada subperenggan (2), (3) dan (4), duti setem dikecualikan berkenaan dengan mana-mana perjanjian pinjaman untuk membiayai pembelian harta kediaman di bawah Kempen Pemilikan Rumah Kebangsaan 2019, yang bernilai lebih daripada tiga ratus ribu ringgit tetapi tidak lebih daripada dua juta 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) Borneo Housing Mortgage Finance Berhad yang diperbadankan di bawah Akta Syarikat 2016 [*Akta 777*];
- (f) Mutiara Mortgage and Credit Sdn Bhd yang diperbadankan di bawah Akta Syarikat 2016;
- (g) mana-mana majikan yang menyediakan skim pinjaman perumahan pekerja;
- (h) suatu penanggung insurans berlesen yang dibenarkan menyediakan suatu pinjaman perumahan di bawah Akta Perkhidmatan Kewangan 2013; atau
- (i) suatu pengendali takaful berlesen yang dibenarkan 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 disempurnakan pada atau selepas 1 Januari 2019 tetapi tidak lewat daripada 30 Jun 2019 dan disetamkan di mana-mana cawangan Lembaga Hasil Dalam Negeri Malaysia;
- (b) perjanjian jual beli bagi pembelian harta kediaman itu adalah antara seseorang individu dengan suatu pemaju perumahan; dan
- (c) harga belian dalam perjanjian jual beli ialah suatu harga selepas suatu diskaun sebanyak sepuluh peratus oleh pemaju perumahan itu kecuali bagi suatu harta kediaman yang tertakluk kepada harga terkawal.

(3) Permohonan bagi pengecualian di bawah subperenggan (1) hendaklah disertakan dengan suatu Perakuan Kempen Pemilikan Rumah Kebangsaan 2019 yang dikeluarkan oleh Persatuan Pemaju Hartanah dan Perumahan Malaysia (REHDA), Persatuan Pemaju Perumahan dan Hartanah Sabah (SHAREDA) atau Persatuan Pemaju Perumahan dan Harta Tanah Sarawak (SHEDA).

(4) Dalam perenggan ini—

“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 yang berhubungan dengannya 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 [*No. 24 of 1978*], Sabah atau Ordinan Pemajuan Perumahan (Kawalan dan Pelesenan) 2013, Sarawak [*Cap. 69*];

“individu” ertinya seorang pembeli yang merupakan seorang warganegara Malaysia atau pembeli bersama yang merupakan warganegara Malaysia; dan

“pemaju perumahan” ertinya suatu pemaju perumahan yang berdaftar dengan Persatuan Pemaju Hartanah dan Perumahan Malaysia (REHDA), Persatuan Pemaju Perumahan dan Hartanah Sabah (SHAREDA) atau Persatuan Pemaju Perumahan dan Harta Tanah Sarawak (SHEDA).

Dibuat 15 Mac 2019

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

LIM GUAN ENG
Menteri Kewangan

STAMP ACT 1949

STAMP DUTY (EXEMPTION) (NO. 2) ORDER 2019

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. 2) Order 2019**.

(2) This Order is deemed to have come into operation on 1 January 2019.

Exemption

2. (1) Subject to subparagraphs (2), (3) and (4), stamp duty shall be exempted in respect of any loan agreement to finance the purchase of residential property under the National Home Ownership Campaign 2019, the value of which is more than three hundred thousand ringgit but not more than two million five hundred thousand ringgit, executed between an individual named in the 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 Co-operative Societies Act 1993 [Act 502];

- (e) the Borneo Housing Mortgage Finance Berhad incorporated under the Companies Act 2016 [Act 777];
 - (f) the Mutiara Mortgage and Credit Sdn Bhd incorporated under the Companies Act 2016;
 - (g) any employer who provides an employee housing loan scheme;
 - (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 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 2019 but not later than 30 June 2019 and is stamped at any branch of the Inland Revenue Board Malaysia;
 - (b) the sale and purchase agreement for the purchase of the residential property is between an individual and a property developer; and
 - (c) the purchase price in the sale and purchase agreement is a price after a discount of ten percent by the property developer except for a residential property which is subject to controlled pricing.

(3) The application for exemption under subparagraph (1) shall be accompanied by a National Home Ownership Campaign 2019 Certification issued by the Real Estate and Housing Developers' Association (REHDA) Malaysia, Sabah Housing and Real Estate Developers Association (SHAREDADA) or Sarawak Housing and Real Estate Developers' Association (SHEDA).

(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 includes a service apartment for which the property developer has obtained an approval for a Developers' License 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*];

“individual” means a purchaser who is a Malaysian citizen or co-purchasers who are Malaysian citizens; and

“property developer” means a property developer registered under the Real Estate and Housing Developers' Association (REHDA) Malaysia, Sabah Housing and Real Estate Developers Association (SHAREDADA) or Sarawak Housing and Real Estate Developers' Association (SHEDA).

Made 15 March 2019
[Perb. CR. (8.09)248/39/7-217 Jld. 13; PN(PU2)159/XXXIII]

LIM GUAN ENG
Minister of Finance



19 Mac 2019
19 March 2019
P.U. (A) 82

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERINTAH DUTI SETEM (PENGEQUALIAN) (NO. 3) 2019

STAMP DUTY (EXEMPTION) (NO. 3) ORDER 2019

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

AKTA SETEM 1949

PERINTAH DUTI SETEM (PENGECUALIAN) (NO. 3) 2019

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. 3) 2019**.

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

Pengecualian

2. (1) Tertakluk kepada subperenggan (2), (3) dan (4), semua surat cara pindah milik bagi pembelian harta kediaman di bawah Kempen Pemilikan Rumah Kebangsaan 2019, yang bernilai lebih daripada tiga ratus ribu ringgit tetapi tidak lebih daripada dua juta lima ratus ribu ringgit, yang disempurnakan oleh seseorang individu hendaklah dikecualikan daripada duti setem berkenaan dengan satu juta ringgit dan ke bawah nilai harta kediaman itu.

(2) Pengecualian 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 2019 tetapi tidak lewat daripada 30 Jun 2019 dan disetamkan di mana-mana cawangan Lembaga Hasil Dalam Negeri Malaysia;

(b) perjanjian jual beli bagi pembelian harta kediaman itu adalah antara seseorang individu dengan suatu pemaju perumahan; dan

(c) harga belian dalam perjanjian jual beli itu ialah suatu harga selepas suatu diskaun sebanyak sepuluh peratus oleh pemaju perumahan itu kecuali bagi suatu harta kediaman yang tertakluk kepada harga terkawal.

(3) Bagi maksud subperenggan (1)—

(a) nilai harta kediaman itu hendaklah berdasarkan nilai pasaran; dan

(b) duti setem sebanyak tiga ringgit dikenakan bagi setiap seratus ringgit ke atas amaun baki nilai harta kediaman yang melebihi satu juta ringgit.

(4) Permohonan bagi pengecualian duti setem di bawah subperenggan (1) hendaklah disertakan dengan suatu Perakuan Kempen Pemilikan Rumah Kebangsaan 2019 yang dikeluarkan oleh Persatuan Pemaju Hartanah dan Perumahan Malaysia (REHDA), Persatuan Pemaju Perumahan dan Hartanah Sabah (SHAREDA) atau Persatuan Pemaju Perumahan dan Harta Tanah Sarawak (SHEDA).

(5) Dalam perenggan ini—

“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 yang berhubungan dengannya 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 of 1978*] atau Ordinan Pemajuan Perumahan (Kawalan dan Pelesenan) 2013 Sarawak [*Cap. 69*];

“individu” ertinya seorang pembeli yang merupakan seorang warganegara Malaysia atau pembeli bersama yang merupakan warganegara Malaysia; dan

“pemaju perumahan” ertinya pemaju perumahan yang berdaftar dengan Persatuan Pemaju Hartanah dan Perumahan Malaysia (REHDA), Persatuan Pemaju Perumahan dan Hartanah Sabah (SHAREDA) atau Persatuan Pemaju Perumahan dan Harta Tanah Sarawak (SHEDA).

Dibuat 15 Mac 2019

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

LIM GUAN ENG
Menteri Kewangan

STAMP ACT 1949

STAMP DUTY (EXEMPTION) (NO. 3) ORDER 2019

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. 3) Order 2019**.

(2) This Order is deemed to have come into operation on 1 January 2019.

Exemption

2. (1) Subject to subparagraphs (2), (3) and (4), all instrument of transfer for the purchase of residential property under the National Home Ownership Campaign 2019, the value of which is more than three hundred thousand ringgit but not more than two million five hundred thousand ringgit, executed by an individual shall be exempted from stamp duty in respect of one million ringgit and below of the value of the residential property.

(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 30 June 2019 and is stamped at any branch of the Inland Revenue Board Malaysia;

(b) the sale and purchase agreement for the purchase of the residential property is between an individual and a property developer; and

(c) the purchase price in the sale and purchase agreement is a price after a discount of ten percent by the property developer except for a residential property which is subject to controlled pricing.

(3) For the purpose of subparagraph (1)–

(a) the value of the residential property shall be based on the market value; and

(b) stamp duty of three ringgit is charged for every one hundred ringgit of the balance amount of the value of the residential property which is in excess of one million ringgit.

(4) The application for the exemption under subparagraph (1) shall be accompanied by a National Home Ownership Campaign 2019 Certification issued by the Real Estate and Housing Developers' Association (REHDA) Malaysia, Sabah Housing and Real Estate Developers Association (SHAREDA) or Sarawak Housing and Real Estate Developers' Association (SHEDA).

(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 includes a service apartment for which the property developer has obtained an approval for a Developers' License 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*];

“individual” means a purchaser who is a Malaysian citizen or co-purchasers who are Malaysian citizens; and

“property developer” means a property developer registered under the Real Estate and Housing Developers’ Association (REHDA) Malaysia, Sabah Housing and Real Estate Developers Association (SHAREDA) or Sarawak Housing and Real Estate Developers’ Association (SHEDA).

Made 15 March 2019

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

LIM GUAN ENG
Minister of Finance