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**Circular No 021/2020
Dated 23 Jan 2020**

To Members of the Malaysian Bar

**Stamp Duty (Remission) (No 2) Order 2019 and
Stamp Duty (Exemption) (No 4) Order 2019**

Please take note of Stamp Duty (Remission) (No 2) Order 2019 (P.U. (A) 369) and Stamp Duty (Exemption) (No 4) Order 2019 (P.U. (A) 394), dated 26 Dec 2019 and 31 Dec 2019, respectively. Both Orders came into operation on **1 Jan 2020**.

Please click [here](#) to view the Orders (see pages 2 to 14).

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

Thank you.

**Roger Tan
Chairperson
Conveyancing Practice Committee**



**Navigating the Present
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12–14 August 2020 Kuala Lumpur
imlc2020@malaysianbar.org.my





26 Disember 2019
26 December 2019
P.U. (A) 369

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

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

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

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

AKTA SETEM 1949

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

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) 2019**.

(2) Perintah ini mula berkuat kuasa pada 1 Januari 2020.

Peremitan

2. (1) Lima puluh peratus (50%) daripada duti setem yang boleh dikenakan ke atas mana-mana surat cara pindah milik ke atas harta tak alih yang merupakan pelupusan sukarela *inter vivos* daripada pemberi yang dinyatakan dalam ruang (2) Jadual kepada penerima yang dinyatakan dalam ruang (3) Jadual diremit.

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

(a) surat cara pindah milik ke atas harta tak alih disempurnakan pada atau selepas 1 Januari 2020; dan

(b) penerima adalah seorang warganegara Malaysia.

Pembatalan

3. Perintah Duti Setem (Peremitan) (No. 7) 2002 [*P.U. (A) 434/2002*] dibatalkan.

JADUAL

Dalam Jadual ini, “anak” ertinya anak yang sah taraf, anak tiri atau anak yang diambil menjadi anak angkat mengikut mana-mana undang-undang.

<i>(1)</i> <i>Butiran</i>	<i>(2)</i> <i>Pemberi</i>	<i>(3)</i> <i>Penerima</i>
1.	Ibu atau bapa, atau ibu dan bapa	Anak
2.	Anak	Ibu atau bapa, atau ibu dan bapa

Dibuat 20 Disember 2019

[MOF.TAX(S)700-1/3/11; PN(PU2)159/XXXIII]

LIM GUAN ENG
Menteri Kewangan

STAMP ACT 1949

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

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 2019**.

(2) This Order comes into operation on 1 January 2020.

Remission

2. (1) Fifty per centum (50%) of the stamp duty chargeable on any instrument of transfer of any immovable property operating as a voluntary disposition *inter vivos* from the donor specified in column (2) of the Schedule to the recipient specified in column (3) of the Schedule is remitted.

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

(a) the instrument of transfer of the immovable property is executed on or after 1 January 2020; and

(b) the recipient is a Malaysian citizen.

Revocation

3. Stamp Duty (Remission) (No. 7) Order 2002 [*P.U. (A) 434/2002*] is revoked.

SCHEDULE

In this Schedule, “child” means a legitimate child, a step child or child adopted in accordance with any law.

<i>(1)</i> <i>Item</i>	<i>(2)</i> <i>Donor</i>	<i>(3)</i> <i>Recipient</i>
1.	Mother or father, or mother and father	Child
2.	Child	Mother or father, or mother and father

Made 20 December 2019
[MOF.TAX(S)700-1/3/11; PN(PU2)159/XXXIII]

LIM GUAN ENG
Minister of Finance



31 Disember 2019
31 December 2019
P.U. (A) 394

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERINTAH DUTI SETEM (PENGEQUALIAN) (NO. 4) 2019

STAMP DUTY (EXEMPTION) (NO. 4) ORDER 2019

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

AKTA SETEM 1949

PERINTAH DUTI SETEM (PENGECUALIAN) (NO. 4) 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. 4) 2019**.

(2) Perintah ini mula berkuat kuasa pada 1 Januari 2020.

Pengecualian

2. (1) Tertakluk kepada subperenggan (2), (3) dan (4), surat cara pindah milik yang disempurnakan antara pemindah dengan penerima pindahan di peringkat sebagaimana yang dinyatakan dalam Jadual di bawah Skim Sewa untuk Memiliki bagi pembelian satu unit harta kediaman sahaja yang bernilai tidak melebihi lima ratus ribu ringgit (RM500,000.00) hendaklah dikecualikan daripada duti setem.

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

(a) perjanjian jual beli antara pemaju perumahan dengan institusi kewangan bagi pembelian harta kediaman tersebut disempurnakan pada atau selepas 1 Januari 2020 tetapi tidak lewat daripada 31 Disember 2022 dan disetamkan di mana-mana cawangan Lembaga Hasil Dalam Negeri Malaysia;

(b) perjanjian sewa untuk memiliki antara individu dengan institusi kewangan bagi penyewaan harta kediaman tersebut disempurnakan pada atau selepas 1 Januari 2020 tetapi tidak lewat daripada 31 Disember 2022;

- (c) perjanjian jual beli antara institusi kewangan dengan individu bagi pembelian harta kediaman tersebut disetamkan di mana-mana cawangan Lembaga Hasil Dalam Negeri Malaysia;
 - (d) nilai harta kediaman hendaklah berdasarkan harga belian dalam perjanjian jual beli antara pemaju perumahan dan institusi kewangan; dan
 - (e) 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 bersama.
- (3) Bagi maksud subsubperenggan (2)(b)—
- (a) tempoh penyewaan di bawah perjanjian sewa milik antara individu dengan institusi kewangan hendaklah tidak melebihi lima tahun; dan
 - (b) penyewa itu boleh memilih untuk membeli harta kediaman itu selepas tempoh penyewaan setahun.

(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 suatu harta kediaman yang diperoleh secara pewarisan atau pemberian, yang dipegang sama ada secara individu atau bersama.

(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 baginya pemaju perumahan itu telah mendapat suatu lesen pemaju perumahan dan suatu permit iklan dan jualan di bawah Akta Pemajuan Perumahan (Kawalan dan Pelesenan) 1966 [*Akta 118*];

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

“institusi kewangan” ertinya suatu institusi kewangan yang dikawal selia oleh Bank Negara Malaysia yang telah mendapat kelulusan Bank Negara Malaysia untuk menawarkan Skim Sewa untuk Memiliki;

“pemaju perumahan” ertinya seorang pemaju perumahan yang telah mendapat suatu lesen pemaju perumahan dan suatu permit iklan dan jualan di bawah Akta Pemajuan Perumahan (Kawalan dan Pelesenan) 1966; dan

“Skim Sewa untuk Memiliki” ertinya suatu skim pembiayaan alternatif di bawah Kerajaan Malaysia yang dikawal selia oleh Jabatan Perumahan Negara, Kementerian Perumahan dan Kerajaan Tempatan bagi membantu pemilikan rumah di mana suatu harta kediaman dibeli dan disewakan dahulu oleh suatu institusi kewangan dan seterusnya penyewa itu diberi pilihan untuk membeli harta kediaman tersebut berdasarkan prinsip patuh Shariah.

JADUAL

Peringkat	Pemindah	Penerima pindahan
Pindah milik pertama	Pemaju perumahan	Institusi kewangan
Pindah milik kedua	Institusi kewangan	Individu

Dibuat 30 Disember 2019
[Perb. MOF.TAX(S)700-1/3/11; PN(PU2)159/XXXVII]

LIM GUAN ENG
Menteri Kewangan

STAMP ACT 1949

STAMP DUTY (EXEMPTION) (NO. 4) 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. 4) Order 2019**.

(2) This Order comes into operation on 1 January 2020.

Exemption

2. (1) Subject to subparagraphs (2), (3) and (4), instrument of transfer executed between the transferor and the transferee at the stage as specified in the Schedule under the Rent-to-Own Scheme 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) shall be exempted from stamp duty.

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

(a) the sale and purchase agreement between the developer and the financial institution for the purchase of the residential property is executed on or after 1 January 2020 but not later than 31 December 2022 and is stamped at any branch of the Inland Revenue Board of Malaysia;

(b) the rent-to-own agreement between the individual and the financial institution for the rental of the residential property is executed on or after 1 January 2020 but not later than 31 December 2022;

- (c) the sale and purchase agreement between the financial institution and the individual for the purchase of the residential property is stamped at any branch of the Inland Revenue Board of Malaysia;
- (d) the value of the residential property shall be based on the purchase price in the sale and purchase agreement between the developer and the financial institution; and
- (e) 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 (2)(b)—

- (a) the period of rental under the rent-to-own agreement between the individual and the financial institution must not exceed five years; and
- (b) the tenant may opt to purchase the residential property after a rental period of one year.

(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 includes a service apartment for which the property developer has obtained

a housing developer's licence and an advertisement and sale permit under the Housing Development (Control and Licensing) Act 1966 [*Act 118*];

“individual” means a purchaser or co-purchaser, who is a Malaysian citizen;

“financial institution” means a financial institution regulated by Bank Negara Malaysia which has obtained the approval of Bank Negara Malaysia to offer the Rent-to-Own Scheme;

“property developer” means a property developer who has obtained a housing developer's licence and an advertisement and sale permit under the Housing Development (Control and Licensing) Act 1966; and

“Rent-to-Own Scheme” means an alternative financing scheme under the Government of Malaysia which is regulated by the National Housing Department, Ministry of Housing and Local Government to assist home ownership wherein a residential property is initially purchased and rented out by a financial institution and subsequently the tenant is given an option to purchase that residential property based on Shariah compliant principles.

SCHEDULE

Stage	Transferor	Transferee
First transfer	Property developer	Financial institution
Second transfer	Financial institution	Individual

Made 30 December 2019
[Perb. MOF.TAX(S)700-1/3/11; PN(PU2)159/XXXVII]

LIM GUAN ENG
Minister of Finance