20 November 2024
20 November 2024
P.U. (A) 345

WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

PERINTAH DUTI SETEM (PENGECUALIAN) (NO. 4) 2024

STAMP DUTY (EXEMPTION) (NO. 4) ORDER 2024

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

AKTA SETEM 1949

PERINTAH DUTI SETEM (PENGECUALIAN) (NO. 4) 2024

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) 2024**.

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

Pengecualian

2. (1) Menteri mengecualikan surat cara perjanjian pinjaman atau pembiayaan bagi Kemudahan Bantuan dan Pemulihan Bersasar yang diluluskan di bawah Dana Bank Negara Malaysia untuk Perusahaan Kecil dan Sederhana yang disempurnakan antara suatu institusi kewangan peserta dengan perusahaan kecil dan sederhana daripada duti setem.

(2) Pengecualian di bawah subperenggan (1) hendaklah terpakai bagi surat cara yang disebut itu yang disempurnakan menurut suatu surat tawaran yang dikeluarkan oleh institusi kewangan peserta itu pada atau selepas 1 Januari 2022 tetapi tidak lewat dari 31 Disember 2023.

(3) Pengecualian di bawah subperenggan (1) hendaklah disertakan dengan suatu surat tawaran daripada institusi kewangan peserta kepada perusahaan kecil dan sederhana yang menyatakan kelulusan kemudahan pinjaman atau pembiayaan itu.

(4) Dalam perenggan ini—

(a) “institusi kewangan peserta” ertinya—

(i) Affin Bank Berhad;

(ii) Affin Islamic Bank Berhad;

(iii) Alliance Bank Malaysia Berhad;

(iv) Alliance Islamic Bank Berhad;

(v) AmBank (M) Berhad;

(vi) AmBank Islamic Berhad;

(vii) Bank Islam Malaysia Berhad;

(viii) Bank Kerjasama Rakyat Malaysia Berhad (Bank Rakyat);

(ix) Bank Muamalat Malaysia Berhad;

(x) Bank of China (Malaysia) Berhad;

(xi) Bank Pertanian Malaysia Berhad (Agrobank);

(xii) Bank Simpanan Nasional;

(xiii) CIMB Bank Berhad;

(xiv) CIMB Islamic Bank Berhad;

(xv) HSBC Bank Malaysia Berhad;

(xvi) HSBC Amanah Malaysia Berhad;

(xvii) Hong Leong Bank Berhad;

(xviii) Hong Leong Islamic Bank Berhad;

(xix) Malayan Banking Berhad;

(xx) Maybank Islamic Berhad;

(xxi) MBSB Bank Berhad;

(xxii) OCBC Bank (Malaysia) Berhad;

(xxiii) OCBC Al-Amin Bank Berhad;

(xxiv) Public Bank Berhad;

(xxv) Public Islamic Bank Berhad;

(xxvi) RHB Bank Berhad;

(xxvii) RHB Islamic Bank Berhad;

(xxviii) Small Medium Enterprise Development Bank Malaysia Berhad (SME Bank);

(xxix) Standard Chartered Bank Malaysia Berhad;

(xxx) United Overseas Bank (Malaysia) Bhd.;

(b) "perusahaan kecil dan sederhana" mempunyai erti yang diberikan kepadanya dalam seksyen 2 Akta Perbadanan Perusahaan Kecil dan Sederhana Malaysia 1995 [*Akta 539*].

Dibuat 12 November 2024
[MOF.TAX.700-3/2/138; LHDN.AY.A 600-12/1/7(29)-325; PN(PU2)159/JLD.37]

DATUK SERI AMIR HAMZAH BIN AZIZAN
Menteri Kewangan II

STAMP ACT 1949

STAMP DUTY (EXEMPTION) (NO. 4) ORDER 2024

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 2024**.

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

Exemption

2. (1) The Minister exempts the instrument of loan or financing agreement for the Targeted Relief and Recovery Facility approved under the Bank Negara Malaysia's Fund for Small and Medium Enterprises executed between a participating financial institution and small and medium enterprises from stamp duty.

(2) The exemption under subparagraph (1) shall apply to the said instrument which is executed pursuant to a letter of offer issued by the participating financial institution on or after 1 January 2022 but not later than 31 December 2023.

(3) The exemption under subparagraph (1) shall be accompanied by a letter of offer from the participating financial institution to the small and medium enterprises which states the approval of the loan or financing facility.

(4) In this paragraph—

(a) "participating financial institution" means—

(i) Affin Bank Berhad;

(ii) Affin Islamic Bank Berhad;

(iii) Alliance Bank Malaysia Berhad;

(iv) Alliance Islamic Bank Berhad;

(v) AmBank (M) Berhad;

(vi) AmBank Islamic Berhad;

(vii) Bank Islam Malaysia Berhad;

(viii) Bank Kerjasama Rakyat Malaysia Berhad (Bank Rakyat);

(ix) Bank Muamalat Malaysia Berhad;

(x) Bank of China (Malaysia) Berhad;

(xi) Bank Pertanian Malaysia Berhad (Agrobank);

(xii) Bank Simpanan Nasional;

(xiii) CIMB Bank Berhad;

(xiv) CIMB Islamic Bank Berhad;

(xv) HSBC Bank Malaysia Berhad;

(xvi) HSBC Amanah Malaysia Berhad;

(xvii) Hong Leong Bank Berhad;

(xviii) Hong Leong Islamic Bank Berhad;

(xix) Malayan Banking Berhad;

(xx) Maybank Islamic Berhad;

(xxi) MBSB Bank Berhad;

(xxii) OCBC Bank (Malaysia) Berhad;

(xxiii) OCBC Al-Amin Bank Berhad;

(xxiv) Public Bank Berhad;

(xxv) Public Islamic Bank Berhad;

(xxvi) RHB Bank Berhad;

(xxvii) RHB Islamic Bank Berhad;

(xxviii) Small Medium Enterprise Development Bank Malaysia Berhad (SME Bank);

(xxix) Standard Chartered Bank Malaysia Berhad;

(xxx) United Overseas Bank (Malaysia) Bhd.;

(b) "small and medium enterprises" has the meaning assigned to it in section 2 of the Small and Medium Enterprises Corporation Malaysia Act 1995 [*Act 539*].

Made 12 November 2024
[MOF.TAX.700-3/2/138; LHDN.AY.A 600-12/1/7(29)-325; PN(PU2)159/JLD.37]

DATUK SERI AMIR HAMZAH BIN AZIZAN
Finance Minister II