



Instruments in relation to an approved M & A – Stamp Duty Exemption

与批准的合并或收购有关的文件 – 豁免征收印花税

What's New?

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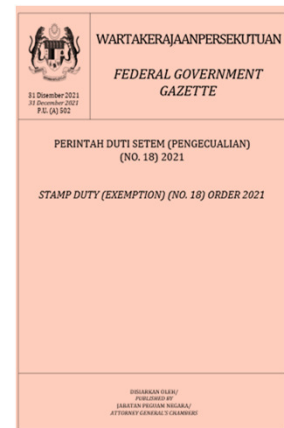


Stamp Duty (Exemption)(No. 18) Order 2021

Stamp Duty (Exemption)(No. 18) Order 2021



- On 31 December 2021, the Minister, in the exercise of the powers conferred by subsection 80(1) of the Stamp Act 1949 [Act 378], gazetted the [Stamp Duty \(Exemption\)\(No. 18\) Order 2021](#) [P.U. (A) 502].
- This Order is deemed to have come into operation on 1 July 2021.
- Under this Order, subject to the condition that the application for merger or acquisition is received by the Ministry of Entrepreneur Development and Cooperatives from 1 July 2021 but not later than 30 June 2022, instruments concerning such merger or acquisition executed by small and medium enterprises shall be exempted from stamp duty.




Stamp Duty (Exemption)(No. 18) Order 2021




- This exemption shall apply only to the instrument executed by small and medium enterprises on or after 1 July 2021 but not later than 31 December 2022.
- “instruments in relation to an approved merger or acquisition” means
 - contract or agreement for the sale or leasing of property (land, building, machinery, and equipment);
 - instrument of transfer and memorandum of understanding;
 - loan or financing agreement; and
 - first leasing agreement.
- [Please refer to the Order for the full details](#)

2021年印花稅(豁免)(第18号)指令




- 2021年12月31日，部长行使1949年《印花稅法令》[第378号法]第80(1)款所赋予的权力，在宪报上颁布了 **2021年印花稅(豁免)(第18号)指令 [P.U. (A) 502]**。
- 此指令被视为于2021年7月1日开始实施。




- 根据此指令，在符合企业发展与合作部 [Ministry of Entrepreneur Development and Cooperatives] 于2021年7月1日至2022年6月30日这段时间收到合并或收购申请的前提下，中小型企业执行的“与批准的合并或收购有关的文件”将豁免征收印花稅。

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2021年印花稅(豁免)(第18号)指令




- 这项豁免只适用于中小型企业于2021年7月1日至2022年12月31日这段时间所执行的文件。
- “与批准的合并或收购有关的文件”是指：
 - 出售或租賃财产（土地、建筑、机器和设备）的合同或协议；
 - 轉让文件和谅解备忘录；
 - 貸款或融資协议；以及
 - 首次租賃协议。
- 详细内容请参考该指令。



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 - check the information contained therein whether it's up-to-date, accurate and complete, and
 - seek your own independent professional advice, this is because the scope and extent involved in each individual case is different.

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