



Stamp Duty (Exemption) (No. 6) Order 2021

WARTA KERAJAAN PERSEKUTUAN
FEDERAL GOVERNMENT
GAZETTE

4 Ogos 2021
4 August 2021
P.M. (A) 528

PERINTAH DUTI SETEM (PENGECUALIAN)
(NO. 6) 2021


STAMP DUTY (EXEMPTION) (NO. 6) ORDER 2021

DISEKARKAN OLEH /
PUBLISHED BY:
(ABDUL HAKIM BIN) /
ATTORNEY GENERAL'S CHAMBERS


- IN exercise of the powers conferred by subsection 80(1) of the Stamp Act 1949 [Act 378], the Minister makes this Order, which was gazetted on 4 August 2021.
- This Order is deemed to have come into operation on 30 July 2020.

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Stamp Duty (Exemption) (No. 6) Order 2021




- Under the Exemption Order, The Minister exempts instrument of loan or financing agreement for the PENJANA Tourism Financing Facility approved under Bank Negara Malaysia’s Fund executed between a participating financial institution with the *small and medium enterprises* from stamp duty.
 - *“small and medium enterprises” has the same meaning assigned to it under section 2 of the Small and Medium Industries Development Corporation Act 1995 [Act 539].*

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- The exemption:
 - shall only apply to the instrument of loan or financing agreement executed pursuant to a letter of offer issued by the participating financial institution on or after 30 July 2020 but not later than 31 December 2021; and
 - Subject to condition that the instrument of loan and financing agreement is 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

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Participating Financial Institution

- Affin Bank Berhad/Affin Islamic Bank Berhad
- Alliance Bank Malaysia Berhad/Alliance Islamic Bank Berhad;
- AmBank (M) Berhad/AmBank Islamic Berhad;
- Bank Islam Malaysia Berhad
- Bank Simpanan Nasional;
- CIMB Bank Berhad/CIMB Islamic Bank Berhad
- Hong Leong Bank Berhad/Hong Leong Islamic Bank
- Malayan Banking Berhad/Maybank Islamic Berhad
- Bank Muamalat Malaysia Berhad
- Public Bank Berhad/Public Islamic Bank Berhad
- RHB Bank Berhad/RHB Islamic Bank Berhad; and
- Small Medium Enterprise Development Bank Malaysia Berhad (SME Bank)



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