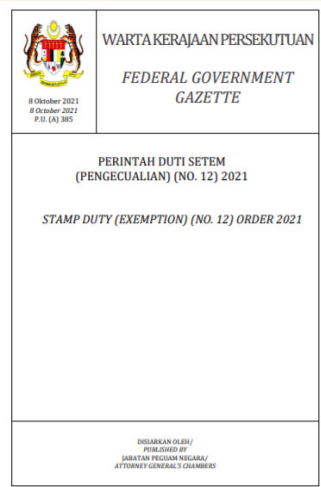



Stamp Duty (Exemption) (No. 12) Order 2021



- 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 8 October 2021.
- This Order is deemed to have come into operation on 1 December 2020.

13 October 2021
CCS & Co [Chartered Accountants]
2


Stamp Duty (Exemption) (No. 12) Order 2021



- Under this Exemption Order, The Minister exempts the instrument of loan or financing arrangement executed between a participating financial institution and small and medium enterprises for the Targeted Relief and Recovery Facility approved under Bank Negara Malaysia's Fund for small and medium enterprises from stamp duty.
- The above-mentioned exception will only apply if the loan or financing arrangement is executed in response to a letter of offer issued on or after December 1, 2020, but no later than December 31, 2021.
- Kindly refer to the order gazetted as P.U (A) 385 for the list of participating financial institutions.

13 October 2021
CCS & Co [Chartered Accountants]
3

免责声明 / Disclaimer



- 当你以我们的视频及刊物上的内容作为参考时，你需要：
 - 查询相关资料是否依然合时、准确和完整；和
 - 寻求本身独立的专业意见，因为各别案例所涉及的范围和层面皆不同。
- When you apply the content in our videos and publications as a reference, you need to:
 - 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.

13 October 2021
CCS & Co [Chartered Accountants]
4

For further consultation, please contact:

Chin Chee Seng
Partner
+6012 365 4331
cschin@ccs-co.com

Wong Woei Teng
Audit Partner
+6017 237 8233
woeiteng@ccs-co.com

Jared Low
Assurance Director
+6018 763 4813
jared@ccs-co.com

CCS & Co

© 2021 CCS. All rights reserved. Not for further distribution without the permission of CCS & Co. "CCS" refers to the network of member firms of CCS & Co. The information contained in the slides represents the views of CCS and does not constitute the provision of professional advice of any kind. The information contained in the slides is based on our interpretation of existing legislation as at the published date. While CCS makes reasonable efforts to provide information which we believe to be reliable, we make no representations or warranties that the information provided is complete, accurate, up to date or non-misleading. The information provided herein should not be used as a substitute for consultation with professional advisers. Before making any decision or taking any action, you should consult a professional adviser who has been provided with all the pertinent facts relevant to your particular situation. No responsibility for loss occasioned to any person action or refraining from action as a result from using the information in the slides can be accepted by CCS.