

What's New?

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



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.



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.



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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

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