



Stamp Duty (Exemption) (No. 14) 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 15 December 2020.

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- Under this Exemption Order, The Minister exempts the instrument of loan or financing agreement executed between a participating financial institution and small and medium enterprises for the High Tech Facility – National Investment Aspirations approved under Bank Negara Malaysia's Fund for small and medium enterprises from stamp duty.
- The above-mentioned exemption will only apply if the loan or financing agreement is executed in accordance with a letter of offer issued on or after December 15, 2020, but no later than December 31, 2021.

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- “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].
- Kindly refer to the order gazetted as P.U (A) 387 for the list of participating financial institutions.

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