



**PERSATUAN PEMAJU PERUMAHAN DAN HARTANAH SABAH**  
**沙巴房地產發展商公會**  
**Sabah Housing And Real Estate Developers Association**

Our Ref : SHARED/C10.21/2019/CIR-3 (Amendment)  
 Date : 1 July 2019  
 TO : ALL SHARED MEMBERS & FELLOW DEVELOPERS  
 RE : **HOME OWNERSHIP CAMPAIGN 2019 (HOC)**  
**- STAMP DUTY WAIVERS FOR SALE OF RESIDENTIAL PROPERTIES**  
**1 JANUARY 2019 – 31 DECEMBER 2019**

We are pleased to provide below the mechanism for stamp duty exemptions for sale of residential property value from RM300,001 to RM2.5 million transacted during the period between **1 January 2019 to 31 December 2019**, for your participation and necessary action.

**HOC 2019 : CONDITIONS FOR REGISTRATION OF RESIDENTIAL PROPERTIES  
 FOR PURPOSE OF STAMP DUTY EXEMPTIONS**

**1. EXEMPTION PERIOD**

Subject to Stamp Duty (Exemption) (No. 2) Order 2019 gazetted vide (P.U. (A) 81 on 19 March 2019, Stamp Duty (Exemption) (No. 3) Order 2019 gazetted vide P.U. (A) 82 on 19 March 2019, **(Stamp Duty (Exemption) (No. 2) Order 2019) (Amendment) Order 2019 gazetted vide P.U. (A) 173 on 28 June 2019 and (Stamp Duty (Exemption) (No. 3) Order 2019) (Amendment) Order 2019 gazetted vide P.U. (A) 174 on 28 June 2019**, stamp duty is exempted **for residential properties which are sold during the period between 1 January 2019 to 31 December 2019.**

**2. ELIGIBILITY FOR EXEMPTION**

- (a) Only ‘residential property’ (completed and under construction) defined as a house, a condominium unit, an apartment or a flat, purchased or obtained solely to be used as a dwelling house, and includes a service apartment for which the property developer has obtained an approval for a Developer’s Licence (“DL”) and Advertisement and Sales Permit (“AP”) under the Housing Development (Control and Licensing) Enactment 1978, Sabah [No. 24 of 1978] are eligible for exemption, all other property types are not included in this exercise;
- (b) Property Value: RM300,001 to RM2.5 million (before discount);
- (c) It must be a sale from a property developer to a purchaser under the name of an individual or individuals, who are Malaysian citizens;
- (d) The stamp duty exemption is applicable for purchase of residential properties only for Sale And Purchase Agreement (“SPA”) executed between 1 January 2019 to **31 December 2019**;
- (e) For units in the course of construction – A minimum of 10% discount must be given by the Developer to the Purchaser based on the approved AP/DL pricing except for residential property which is subject to controlled pricing;
- (f) For units which are completed with Occupation Certificate (“OC”) – A minimum of 10% discount must be given on a market price of the unit. OC and AP/DL is required as supporting documents only (AP/DL pricing will not be used as a benchmark);
- (g) Eligible properties in Peninsular Malaysia must be registered with REHDA Malaysia. Eligible properties in Sabah must be registered with SHARED (email: [hoc2019@shareda.com](mailto:hoc2019@shareda.com)); and for eligible properties in Sarawak must be registered with SHEDA (www.sheda.org.my), respectively.
- (h) The stamp duty exemption is applicable to the following in relation to the purchase of residential property by an individual Malaysian citizen:

**A. Instruments of Transfer**

House Price	Stamp Duty
RM300,001 – RM1,000,000	Exempted
RM1,000,001 – RM2,500,000	3%

**B. Instruments on Loan Agreement**

House Price	Stamp Duty
RM300,001 – RM2,500,000	Exempted



## HOC 2019 : REGISTRATION AND CERTIFICATION EXERCISE

### 3. REGISTRATION EXERCISE

- (a) Any Developer with residential properties in Sabah may register their properties with SHARED/C10.21/2019/CIR-3 (Amendment) by completing the prescribed Form A (Registration Form) and Form B (Details of Properties) and paying the prescribed fees as mentioned in item 5;
- (b) The registration form must be accompanied by certified true copy each except no.(4) (certified by a solicitor) of the followings:
  - (1) **Developer’s Licence (“DL”)**;
  - (2) **Advertisement And Sale Permit (“AP”)**;
  - (3) **Occupation Certificate (“OC”)** [in the case of completed properties at the time of sale]; and
  - (4) **“Declaration Of Selling Price For Completed Projects (OC)”** by the **Property Developer** that the selling price of the completed units (with OC) as listed in the attached Detail of Properties form are true and accurate. For verification purpose, please present a signed copy of the SPA. Refer to the prescribed form attached for the declaration.
- (c) All forms, documents and bank deposit slip (for registration fee) to be emailed to SHARED/C10.21/2019/CIR-3 (Amendment) at [hoc2019@shareda.com](mailto:hoc2019@shareda.com).
- (d) Incomplete submission without the relevant fees, AP and DL or OC shall be rejected.
- (e) Please note that Sale And Purchase Agreement affecting the transaction must be executed between the purchaser and developer on or after 1 January 2019 but not later than 31 December 2019; and
- (f) The registration exercise with SHARED/C10.21/2019/CIR-3 (Amendment) is opened up to **Tuesday, 31 December 2019, 5:00 pm.**

### 4. CERTIFICATION EXERCISE

- (a) Only properties which have been registered with REHDA Malaysia, SHARED/C10.21/2019/CIR-3 (Amendment) and SHEDA will be entitled to the stamp duty exemptions. Upon the sale of a residential property which has been registered, the developer shall prepare a **“Certificate For Stamp Duty Waiver”** as in the attached format, in quadruplicate, and forward all four (4) copies with **original signatures and company stamp** together with (2) copies of the Sale And Purchase Agreement (relevant pages with details of purchaser, developer, property and signatures certified by solicitor) to SHARED/C10.21/2019/CIR-3 (Amendment) for certification;
- (b) Please use separate sheet for each transaction;
- (c) SHARED/C10.21/2019/CIR-3 (Amendment) shall return two (2) copies of the certification to the developer, to be produced to the relevant stamp offices for the purpose of stamp duty exemption, upon payment of the prescribed fees as mentioned in item 5; and
- (d) The closing date to submit the “Certificate For Stamp Duty Waiver” to SHARED/C10.21/2019/CIR-3 (Amendment) in quadruplicate together with all relevant supporting documents is **Friday, 31 January 2020.**

### 5. ADMINISTRATIVE FEES

#### A. REGISTRATION

The administrative fees payable for registration shall be as follows:-

- i. SHARED/C10.21/2019/CIR-3 (Amendment) Members : RM150.00 per unit, or, RM2,000 per project.*
- ii. Non SHARED/C10.21/2019/CIR-3 (Amendment) Members : RM8,000.00 per project.*



**HOC 2019 : REGISTRATION AND CERTIFICATION EXERCISE (Cont.)**

**Notes:**

- For the purpose of the registration exercise, “per project” is defined as “per developer’s licence”
- Member’s rate is only applicable to members who have fully settled all membership subscription dues. Members with outstanding subscription arrears will be charged non-members’ rates.
- Registration per unit basis shall be charged accordingly based on the form submitted.
- All prescribed forms can be downloaded at SHARED’s website: [www.shareda.com](http://www.shareda.com).
- Form B (Details of Properties) must be submitted to SHARED in softcopy using the excel template provided.

The above fees shall be made payable to “SABAH HOUSING AND REAL ESTATE DEVELOPERS ASSOCIATION” upon registration.

**B. CERTIFICATION**

A separate fee for certification of residential properties sold and eligible for stamp duty exemption shall be levied as follows:-

- i. House priced between RM300,001 to RM500,000 - RM100 per unit
- ii. House priced between RM500,001 to RM750,000 - RM150 per unit
- iii. House priced above RM750,000 - RM200 per unit

The fee for certification shall be made payable to “SABAH HOUSING AND REAL ESTATE DEVELOPERS ASSOCIATION” which carries out the certification.

**Notes:**

- For residential properties priced RM300,000 and below, no registration and certification is required.
- **Registration and Certification fees shall be paid by the property developer and not by the purchaser.**
- Registration and Certification fees are non-fundable.

For further enquiries or clarifications, please do not hesitate to contact the undersigned or Ms Salina, Executive Secretary at SHARED Secretariat tel. 088-720848 or email to: [hoc2019@shareda.com](mailto:hoc2019@shareda.com).

Thank you.

Yours sincerely

**SABAH HOUSING AND REAL ESTATE DEVELOPERS ASSOCIATION**

**BENNY NG SU PEI**  
**HOC 2019 (SABAH ORGANISING CHAIRMAN) /**  
**SHARED COUNCIL MEMBER**  
H/P: +6 016-810 0004 / 016-810 0005

Encls.



**HOME OWNERSHIP CAMPAIGN 2019**  
**STAMP DUTY WAIVER FOR SALE OF RESIDENTIAL PROPERTIES**  
**1 JANUARY 2019 TO 31 DECEMBER 2019**



**REGISTRATION FORM**

**FORM A**

*(Please fill up separate forms for each project. Completed forms must submit Sabah Housing And Real Estate Developers Association at Lot 1-3(F), 3<sup>rd</sup> Floor, Beverly Hills Plaza, Jalan Bundusan, 88300 Kota Kinabalu, Sabah and emailed to [hoc2019@shareda.com](mailto:hoc2019@shareda.com). All registration forms must be accompanied by the requisite fee (bank deposit slip) for Registration and copies of valid Developer's Licence and Advertisement and Sale Permit (APDL) or OC. PLEASE TAKE NOTE THAT FORM A & FORM B MUST BE DULY COMPLETED.)*

NAME OF DEVELOPER : \_\_\_\_\_

CO. NO: \_\_\_\_\_ MEMBERSHIP NO: SHAREDA/ \_\_\_\_\_  
*(if applicable)*

ADDRESS : \_\_\_\_\_

POSTCODE : \_\_\_\_\_ CITY: \_\_\_\_\_ STATE: **SABAH**

TEL NO : \_\_\_\_\_ FAX NO: \_\_\_\_\_

EMAIL : \_\_\_\_\_

CONTACT PERSON: \_\_\_\_\_

DESIGNATION : \_\_\_\_\_ H/P : \_\_\_\_\_

REGISTRATION OF PROJECT: \*PER UNIT [ \_\_\_\_\_ ] \*PER PROJECT [ \_\_\_\_\_ ]

CHEQUE NO : \_\_\_\_\_ AMOUNT RM: \_\_\_\_\_

DATE : \_\_\_\_\_

*All fees shall be made payable to "SABAH HOUSING AND REAL ESTATE DEVELOPERS ASSOCIATION", Bank Deposit: Account no. 510107460022 at Malayan Banking Berhad, Jalan Perpaduan, Kota Kinabalu, Sabah and please email the bank deposit to: [hoc2019@shareda.com](mailto:hoc2019@shareda.com).*

**FOR OFFICE USE ONLY**

REGISTRATION NO : \_\_\_\_\_

INVOICE NO : \_\_\_\_\_ DATE: \_\_\_\_\_

RECEIPT NO : \_\_\_\_\_ DATE: \_\_\_\_\_

REMARKS : \_\_\_\_\_

\_\_\_\_\_



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**DETAILS OF PROPERTIES**

**FORM B**

NAME OF DEVELOPER : \_\_\_\_\_

NAME OF PROJECT : \_\_\_\_\_

LOCATION : \_\_\_\_\_ LOT NO: \_\_\_\_\_

MUKIM : \_\_\_\_\_ DISTRICT: \_\_\_\_\_

STATE : **SABAH** MASTER TITLE: \_\_\_\_\_

DEVELOPER'S LICENCE NO: \_\_\_\_\_

AP NO: \_\_\_\_\_ TOTAL UNITS FOR SALE: \_\_\_\_\_

TOTAL VALUE: RM \_\_\_\_\_

LOT NOS.	INDIVIDUAL TITLE (IF APPLICABLE)	UNIT NOS. / PARCEL NOS.	PROPERTY TYPE*	LAND AREA (SF)	BUILT-UP AREA (SF)	APDL PRICE (RM)	SELLING PRICE (RM) BEFORE DISCOUNT (IF DIFFER FROM APDL PRICE)	COMPLETION STATUS [UNDER CONSTRUCTION OR OC**]	REMARKS

**FOR PROPERTY LISTING  
PLEASE USE  
EXCEL SOFTCOPY TEMPLATE**

\* Alphabetical Code for Property Type:

- |                              |  |
|------------------------------|--|
| <b>A</b> Apartment           | <b>SST</b> Single & 1½ Storey Terrace      |
| <b>B</b> Bungalow            | <b>DST</b> Double Storey (or more) Terrace |
| <b>CO</b> Condominium        | <b>SD</b> Semi Detached                    |
| <b>F</b> Flats               | <b>TH</b> Townhouse                        |
| <b>SA</b> Serviced Apartment |  |

**\*\* For COMPLETED projects with OC, registration must be accompanied by the duly completed "DECLARATION OF SELLING PRICE FOR COMPLETED PROJECTS (WITH OC)"**



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***DECLARATION OF SELLING PRICE***  
***FOR COMPLETED PROJECTS (WITH OC)***

I hereby declare that the selling prices of the completed units (with OC) as listed in the attached Details of Properties form are true and accurate.

<b>SIGNATURE:</b>	<b>COMPANY STAMP:</b>
<b>NAME:</b>	
<b>POSITION:</b>	
<b>COMPANY:</b>	
<b>DATE:</b>	

**HOME OWNERSHIP CAMPAIGN 2019**  
**1 JANUARY 2019 – 31 DECEMBER 2019**  
**CERTIFICATION FOR STAMP DUTY WAIVER**

Name & Address of Developer: \_\_\_\_\_

Name & Address of Purchaser(s): \_\_\_\_\_

Purchaser(s) NRIC: \_\_\_\_\_

Name of Project : \_\_\_\_\_

Type of Property : \_\_\_\_\_ Master / Subsidiary / Individual Title: \_\_\_\_\_

Mukim : \_\_\_\_\_ District \_\_\_\_\_ State : **Sabah**

Lot No : \_\_\_\_\_ Parcel No : \_\_\_\_\_ Date of SPA : \_\_\_\_\_

***\*For NON-CONTROLLED PRICE Property:***

Price before Discount: RM  Discount: RM  Price After Discount: RM

***\*\*For CONTROLLED PRICE Property:***

Controlled Price: RM

**DEVELOPER**

We hereby confirm that the above property was transacted during the stamp duty exemption period for residential properties (1 January 2019 to 31 December 2019).

Signature :

Name :

Company  
Stamp

**PURCHASER**

I/We hereby confirm that the above property is purchased solely for residential use only. Non-compliance to the below Exemption Orders will result in the revocation of the stamp duty waivers.

Signature :

Name :

NRIC :

**FOR OFFICIAL USE**

The property transacted above has been duly verified and to the best of our knowledge qualifies for the stamp duty waiver as gazetted under the Stamp Duty (Exemption) (No. 2) Order 2019 P.U. (A) 81, Stamp Duty (Exemption) (No. 3) Order 2019 P.U. (A) 82, **(Stamp Duty (Exemption) (No. 2) Order 2019) (Amendment) Order 2019 P.U. (A) 173** and **(Stamp Duty (Exemption) (No. 3) Order 2019) (Amendment) Order 2019 P.U. (A) 174**. This transaction bears certification number:

**Signature of Authorised Signatory**  
**SABAH HOUSING AND REAL ESTATE DEVELOPERS ASSOCIATION**

NAME : \_\_\_\_\_  
DESIGNATION : \_\_\_\_\_

Date : \_\_\_\_\_