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WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERINTAH DUTI SETEM (PENGECCUALIAN) (NO. 4) 2020

STAMP DUTY (EXEMPTION) (NO. 4) ORDER 2020

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AKTA SETEM 1949

PERINTAH DUTI SETEM (PENGECUALIAN) (NO. 4) 2020

PADA menjalankan kuasa yang diberikan oleh subseksyen 80(1) Akta Setem 1949 [*Akta 378*], Menteri membuat perintah yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Perintah ini bolehlah dinamakan **Perintah Duti Setem (Pengecualian) (No. 4) 2020**.

(2) Perintah ini disifatkan telah mula berkuat kuasa pada 1 Jun 2020.

Pengecualian

2. (1) Tertakluk kepada subperenggan (2), (3), (4) dan (5), semua surat cara pindah milik bagi pembelian suatu harta kediaman di bawah Kempen Pemilikan Rumah 2020/2021 yang bernilai lebih daripada tiga ratus ribu ringgit tetapi tidak lebih daripada dua juta lima ratus ribu ringgit yang disempurnakan oleh seseorang individu hendaklah dikecualikan daripada duti setem.

(2) Pengecualian duti setem yang disebut dalam subperenggan (1) hendaklah hanya untuk duti setem yang sepatutnya dikenakan bagi satu juta ringgit pertama atau kurang daripada nilai harta kediaman itu dan duti setem sebanyak tiga ringgit hendaklah dikenakan bagi setiap seratus ringgit ke atas amaun baki nilai harta kediaman yang melebihi satu juta ringgit.

(3) Pengecualian duti setem di bawah subperenggan (1) hendaklah hanya terpakai sekiranya—

(a) perjanjian jual beli bagi pembelian harta kediaman itu adalah antara seseorang individu dengan suatu pemaju perumahan;

(b) harga belian dalam perjanjian jual beli yang disebut dalam subsubperenggan (a) ialah suatu harga selepas suatu diskaun sekurang-kurangnya sebanyak sepuluh peratus daripada harga asal

yang ditawarkan oleh pemaju perumahan itu kecuali bagi suatu harta kediaman yang tertakluk kepada harga terkawal; dan

(c) perjanjian jual beli bagi pembelian harta kediaman itu disempurnakan pada atau selepas 1 Jun 2020 tetapi tidak lewat daripada 31 Mei 2021 dan disetemkan di mana-mana cawangan Lembaga Hasil Dalam Negeri Malaysia.

(4) Bagi maksud subperenggan (1), nilai harta kediaman itu hendaklah berdasarkan nilai pasaran.

(5) Suatu Perakuan Kempen Pemilikan Rumah 2020/2021 yang dikeluarkan oleh Persatuan Pemaju Hartanah dan Perumahan Malaysia (REHDA), Persatuan Pemaju Perumahan dan Hartanah Sabah (SHARED A) atau Persatuan Pemaju Perumahan dan Harta Tanah Sarawak (SHEDA) hendaklah dikemukakan oleh individu yang berkenaan kepada mana-mana cawangan Lembaga Hasil Dalam Negeri Malaysia bagi tujuan mendapatkan pengecualian di bawah subperenggan (1).

(6) Dalam perenggan ini—

“harta kediaman” ertinya suatu rumah, suatu unit kondominium, suatu pangsapuri atau suatu rumah pangsa, yang dibeli atau diperoleh semata-mata untuk digunakan sebagai suatu rumah kediaman, dan termasuk suatu pangsapuri perkhidmatan dan pejabat kecil pejabat rumah (SOHO) yang berhubungan dengannya pemaju perumahan itu telah mendapat kelulusan Lesen Pemaju Perumahan dan Permit Iklan dan Jualan di bawah Akta Pemajuan Perumahan (Kawalan dan Pelesenan) 1966 [*Akta 118*], Enakmen Pemajuan Perumahan (Kawalan dan Pelesenan) 1978, Sabah [*No. 24 of 1978*] atau Ordinan Pemajuan Perumahan (Kawalan dan Pelesenan) 2013, Sarawak [*Cap. 69*];

“individu” ertinya seorang pembeli suatu harta kediaman yang merupakan seorang warganegara Malaysia atau pembeli bersama suatu harta kediaman yang merupakan warganegara Malaysia; dan

“pemaju perumahan” ertinya suatu pemaju perumahan yang berdaftar dengan Persatuan Pemaju Hartanah dan Perumahan Malaysia (REHDA), Persatuan Pemaju Perumahan dan Hartanah Sabah (SHAREDA) atau Persatuan Pemaju Perumahan dan Harta Tanah Sarawak (SHEDA).

Dibuat 27 Julai 2020
[Perb.MOF.TAX.700-3/2/111; PN(PU2)159/XXXIII]

DATO' SRI TENGKU ZAFRUL TENGKU ABDUL AZIZ
Menteri Kewangan

STAMP ACT 1949

STAMP DUTY (EXEMPTION) (NO. 4) ORDER 2020

IN exercise of the powers conferred by subsection 80(1) of the Stamp Act 1949 [Act 378], the Minister makes the following order:

Citation and commencement

1. (1) This order may be cited as the **Stamp Duty (Exemption) (No. 4) Order 2020**.

(2) This Order is deemed to have come into operation on 1 June 2020.

Exemption

2. (1) Subject to subparagraphs (2), (3), (4) and (5), all instrument of transfer for the purchase of a residential property under the Home Ownership Campaign 2020/2021 the value of which is more than three hundred thousand ringgit but not more than two million five hundred thousand ringgit executed by an individual shall be exempted from stamp duty.

(2) The stamp duty exemption referred to in subparagraph (1) shall only be for the stamp duty that should be imposed for the first one million ringgit or less from the value of the residential property and stamp duty of three ringgit shall be imposed for every one hundred ringgit of the balance amount of the value of the residential property which is more than one million ringgit.

(3) The stamp duty exemption under subparagraph (1) shall only apply if—

(a) the sale and purchase agreement for the purchase of the residential property is between an individual and a property developer;

(b) the purchase price in the sale and purchase agreement referred to in subparagraph (a) is a price after a discount of at least ten per cent from the original price offered by the property

developer except for a residential property which is subject to controlled pricing; and

(c) the sale and purchase agreement for the purchase of the residential property is executed on or after 1 June 2020 but not later than 31 May 2021 and is stamped at any branch of the Inland Revenue Board Malaysia.

(4) For the purpose of subparagraph (1), the value of the residential property shall be based on the market value.

(5) A Home Ownership Campaign 2020/2021 Certification issued by the Real Estate and Housing Developers' Association (REHDA) Malaysia, Sabah Housing and Real Estate Developers Association (SHAREDA) or Sarawak Housing and Real Estate Developers' Association (SHEDA) shall be submitted by the individual concerned to any branch of the Inland Revenue Board Malaysia for the purpose of obtaining the exemption under subparagraph (1).

(6) In this paragraph—

“residential property” means 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 and small office home office (SOHO) for which the property developer has obtained an approval for a Developer's License and Advertising and Sales Permit under the Housing Development (Control and Licensing) Act 1966 [*Act 118*], Housing Development (Control and Licensing) Enactment 1978, Sabah [*No. 24 of 1978*] or Housing Development (Control and Licensing) Ordinance 2013, Sarawak [*Cap. 69*];

“individual” means a purchaser of a residential property who is a Malaysian citizen or co-purchasers of a residential property who are Malaysian citizens; and

“property developer” means a property developer registered with the Real Estate and Housing Developers’ Association (REHDA) Malaysia, Sabah Housing and Real Estate Developers Association (SHAREDA) or Sarawak Housing and Real Estate Developers’ Association (SHEDA).

Made 27 July 2020

[Perb.MOF.TAX.700-3/2/111; PN(PU2)159/XXXIII]

DATO’ SRI TENGKU ZAFRUL TENGKU ABDUL AZIZ
Minister of Finance