



HOME OWNERSHIP CAMPAIGN 2020-2021

1 JUNE 2021 to 31 DECEMBER 2021

STAMP DUTY WAIVERS FOR SALE OF RESIDENTIAL PROPERTIES



**Conditions for Registration of Residential Properties for
Purpose of Stamp Duty Exemption & Work Flow**

REGISTRATION EXERCISE

1. EXEMPTION PERIOD

- 1.1 Subject to Stamp Duty (Exemption) (No. 4) Order 2021 gazetted vide P.U. (A) 301 on 12 July 2021 and Stamp Duty (Exemption) (No. 5) Order 2021 gazetted vide P.U. (A) 302 on 12 July 2021, stamp duty exemptions are given for residential properties which are sold during the period between 1 June 2021 to 31 December 2021

2. ELIGIBILITY FOR EXEMPTION

- 2.1 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 and small office home office (SOHO) for which the property developer has obtained an approval for a Developer's Licence ("DL") and Advertisement and Sales Permit ("AP") or completed with Occupation Certificate ("OC") (where applicable) under the Housing Development (Control and Licensing) Enactment 1978, Sabah [No. 24 of 1978] are eligible to register, all other property types are not included in this exercise;
- 2.2 Service apartment and SOHO must be for residential use only and cannot be converted for commercial activities;
- 2.3 Property Price (before discount) is within the range of RM300,001 to RM2.5 million;

- 2.4 It must be a sale from a property developer to a purchaser or co-purchasers, under the name of an individual or individuals, all of whom are Malaysian citizens;

- 2.5 The stamp duty exemptions are applicable for purchase of **residential properties only for Sale And Purchase Agreement ("SPA") executed between 1 June 2021 to 31 December 2021;**

- 2.6 A minimum of 10% discount (from property price) is applicable to all units that are not subjected to government price control;

- 2.7 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;

- 2.8 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 APDL is required as supporting documents only (APDL pricing will not be used as a benchmark);

- 2.9 Eligible properties in Peninsular Malaysia must be registered with REHDA Malaysia. Eligible properties in Sabah and Sarawak must be registered with SHAREDADA and/or SHEDA, respectively;

- 2.10 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
First RM100,000	Exempted
RM100,001 – RM500,000	Exempted
RM500,001 – RM1,000,000	Exempted
RM1,000,001 – RM2,500,000	3%

B. Instruments on Loan Agreement

HOUSE PRICE	STAMP DUTY
Up to RM2,500,000	Exempted

3. REGISTRATION EXERCISE

- 3.1 Any Developer with residential properties in Sabah may register their properties with SHAREDADA by filling in the prescribed form:

- 1) Form A – Registration Form;
- 2) Form B1 – Details of Project;
- 3) Form B2 – Property Listing (Excel Format);
- 4) Proof of Payment. Payment of the prescribed fees as mentioned in Item 5.

- 3.2 The registration form must be accompanied by certified true copy each by solicitor for the followings:-

- 1) Under Construction Projects:-
 - a. Copy of **Housing Developer's Licence ("DL") and Advertisement And Sale Permit ("AP")**; and
 - b. Copy of price listing submitted to Ministry of Local Government And Housing, Sabah (MLGH) during APDL.

- 2) Completed Projects (at the time of sale):-

- a. Copy of latest **Housing Developer's Licence ("DL") and Advertisement And Sale Permit ("AP")**;
- b. Copy of price listing submitted to Ministry of Local Government And Housing, Sabah (MLGH) during APDL; and
- c. Copy of **Occupation Certificate ("OC")**.

- 3) **Company Name**: Supporting document to establish the relation between the companies is required IF, the company name differs in the APDL/OC (i.e. copy of **JV Agreement**).

- 3.3 Price reflected in the SPA is the discounted price or controlled price.
- 3.4 The Sale & Purchase Agreement effecting the transaction MUST be executed (signed) between the purchaser and the developer on or after 1 June 2021 but not later than 31 December 2021.
- 3.5 Incomplete submission and without the relevant fees, APDL and/or OC shall be rejected.
- 3.6 The registration exercise with SHAREDADA is opened up to **Friday, 10 December 2021, 5:00 pm.**

4. CERTIFICATION EXERCISE

- 4.1 Only properties which have been registered with REHDA Malaysia, SHARED A and SHEDA will be entitled to the stamp duty exemptions. Upon the sale of a residential property which has been registered, the property developer shall prepare a **'Certificate For Stamp Duty Waiver'** as per attached format/template, typed/printed in six (6) copies using **BLACK ink** only, and forward all six (6) copies with **original signatures and company stamp (BLUE ink)** together with a copy of the **Sale And Purchase Agreement** (relevant pages with details of purchaser, developer, property and signatures certified by solicitor) to SHARED A for certification.
- 4.2 The property developer's signatory for the Certificates is required to be the same signatory executing the corresponding SPA. In the event the signatory for the Certificates is not the same as the person executing the SPA, the company would have to issue a letter (printed on respective company letterhead – refer to sample format attached) to SHARED A to authorise the said person/individual to sign the Certificates on behalf of the company. The certificate signatory is to be a managerial position or higher. This authorisation letter for company signatory (if applicable) must be submitted to SHARED A for certification within 30 days from the SPA stamping date.
- 4.3 Please use six (6) separate sheet of **security papers** provided by SHARED A for each transaction.
- 4.4 SHARED A shall return four (4) copies of the certification to the developer, to be produced to the relevant Stamp Offices for the purpose of stamp duty exemption, upon proof of payment of the prescribed fees as mentioned in Item 5.

- 4.5 In addition to the submission of certificates for residential properties sold, the property developer is required to submit details as per prescribed forms attached to SHARED A, respectively, as follows:-

- 1) **FORM C – Details of Certification (as per submission) (Excel format)**
- 2) **Lampiran B – Format Pelaporan Pendaftaran Pemaju Dan Projek Perumahan di Bawah Kempen Pemilikan Rumah (HOC) 2020-2021 / Penjanjian Jual Beli yang ditandatangani pada 1 Jun 2020 – 31 Disember 2021 (Excel format):** Quarterly Report as follows:

No.	Period	Closing Date
1.	1 June 2020 – 31 August 2020	07.09.2020
2.	1 September 2020 – 30 November 2020	07.12.2020
3.	1 December 2020 – 28 February 2021	07.03.2021
4.	1 March 2021 – 31 May 2021	07.06.2021
5.	1 June 2021 – 31 August 2021	07.09.2021
6.	1 September 2021 – 31 December 2021	07.01.2022

- 4.6 Incomplete submission and documentation(s) that is not following the format shall be rejected.
- 4.7 The closing date for Certification Exercise with SHARED A is **thirty (30) days from SPA stamping date but not later than 31 January 2022, 5:00 p.m.**, whichever is earlier. Please note that no late submission will be entertained after **31 January 2022.**

5. **ADMINISTRATIVE FEES**

A. **REGISTRATION (NEW REGISTRATION & RE-REGISTRATION)**

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

No.	REGISTRATION	SHARED A Member		Non-SHARED A Member	
		Per Unit	Per Project	Per Unit	Per Project
1.	New Registration	RM150.00	RM2,000.00	-	RM8,000.00
2.	Re-Registration	RM 75.00	RM1,000.00	-	RM4,000.00

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 A’s website: www.shareda.com.
- Form A, Form B1 and B2 (Details of Project and Property Listing) must be submitted to SHARED A in a hardcopy and softcopy using the excel template provided.

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

B. **CERTIFICATION**

A separate administrative 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 RM750,001 | - | RM200 per unit |
- (Based on the Selling Price before Discount)*

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

Notes:

- Registration and Certification fees are non-fundable.
- Residential properties priced RM300,000 and below as well as above RM2,500,000 are not eligible to participate in the Home Ownership Campaign 2020-2021.
- Registration and Certification fees shall be paid by the property developer and not by the purchaser.
- Form C – Details of Certification and Lampiran B (Quarterly Reports) must be submitted to SHAREDADA in a hardcopy and softcopy using the excel template provided.
- No late submissions will be entertained after 31 January 2022.

TYPES OF FORMS

NO.	PRESCRIBED FORMAT	DESCRIPTION	REMARKS
REGISTRATION EXERCISE / Opened up to: Friday, 10 December 2021, 5:00 pm			
1.	Form A	Registration Form	
2.	Form B1	Details of Project	
3.	Form B2 (Excel format)	Project Listing Registration Exercise: - Section 1: Details of Developers - Section 2: Details of Properties	
4	Letter to SHAREDADA (Template)	Authorisation letter to SHAREDADA for authorised person to sign on SPA	To be printed on Company Letterhead
CERTIFICATION EXERCISE / Closing Date: 31 January 2022			
5.	HOC 2020-2021 Certificate (Format/Template)	HOC 2020-2021 Certification for Stamp Duty Waiver	Free Security Paper to developer: - To collect from SHAREDADA for printing of Certification. - To use 6 Sheets per transaction. - Any unused or spoilt sheets to be returned to SHAREDADA immediately for auditing.
6.	Form C (Excel format)	Details of Certification	Per submission for Certification.
7.	LAMPIRAN B (Excel format)	Reports by registered developer and project for HOC 2020-2021 with SPA signed from 1 June 2020 – 31 December 2021	Closing dates: 07.09.2020, 07.12.2020, 07.03.2021, 07.06.2021, 07.09.2021 and 07.01.2022



SAMPLE: HOC 2020-2021 CERTIFICATE OF STAMP DUTY WAIVER



HOME OWNERSHIP CAMPAIGN 2020-2021 CERTIFICATION FOR STAMP DUTY WAIVER

Name of Developer : _____

Developer's Address : _____

Name of Purchaser(s) : 1) MOHD ALI BIN SELAMAT ALI (NRIC: 010209-12-1234)

& Purchaser(s)'s NRIC 2) MOHD WAN BIN SELAMAT ALI (NRIC: 020209-12-4321)

3) MOHD WAN BIN SELAMAT ALI (NRIC: 030109-12-4567)

4) MOHAMMAD SALEH BIN SAPI YUSOF (NRIC: 040209-12-8765)

Purchaser's Address : _____

Name of Project : _____

Type of Property : _____ Master/Strata/Individual Title No : _____

Mukim : _____ District : _____ State : SABAH

Lot No : _____ Unit/Parcel No : _____ Date of SPA : _____

*For NON-CONTROLLED PRICE Property:

Price Before Discount: RM _____ Discount: _____ % Price After Discount: RM _____
(SPA price)

*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 June 2020 to 31 December 2021).

Signature: _____
Name: BENNY NG

Company Stamp : _____
AAAAA Co.

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: (1) MOHD ALI BIN SELAMAT ALI (2) MOHAMMAD SALAM BIN SAPI YUSOF
NRIC: 010109-12-1234 020209-12-5678

Signature: _____
Name: (3) MOHD WAN BIN SELAMAT ALI (4) MOHAMMAD SALEH BIN SAPI YUSOF
NRIC: 030109-12-4321 040209-12-8765

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:

- Stamp Duty (Exemption) (No. 3) Order 2020 P.U. (A) 216/2020 and Stamp Duty (Exemption) (No. 4) Order 2020 P.U. (A) 217/2020; or
- Stamp Duty (Exemption) (No. 4) Order 2021 P.U. (A) 301/2021 and Stamp Duty (Exemption) (No. 5) Order 2021 P.U. (A) 302/2021.

Signature of Authorised Signatory:
SABAH HOUSING AND REAL ESTATE
DEVELOPERS ASSOCIATION (SHARED)
Date: _____

This transaction bears certification number:

SHARED/

Name: _____



HOME OWNERSHIP CAMPAIGN 2020-2021

1 JUNE 2021 to 31 DECEMBER 2021

STAMP DUTY WAIVERS FOR SALE OF RESIDENTIAL PROPERTIES



Work Flow



REGISTRATION PROCESS

1

Choose Registration Type:

- New Registration
- Re-Registration

Registration Processing Timeline:

14 working days

Upon complete documents received.

2

Fill in Forms A, B1, B2 (*Excel template*) & **Attach documents** (*certified true copy by Solicitor*):

- a) Copy of APDL
- b) Copy of Pricing Submitted to MLGH
- c) Copy of OC (*if applicable*)
- d) Units / Details (*Registration by project, Excel template*)
- e) Proof of Payment.

REGISTRATION CLOSING DATE: 10.12.2021 – 5:00 PM

3

***SHARED A will notify developer via email of error / incomplete documents**

***Developer to re-submit / amend required documents**

**Excel template e-copy to :
hoc2020@shareda.com**

4

***SHARED A will acknowledge & confirm Registration via E-mail**

*(REGISTRATION NO.
will be given to developer for
registration per project or per unit).*

ADMINISTRATIVE FEES

New Registration

SHARED A Member

**RM 150 per unit or
RM 2,000 per project**

Non-Member

RM 8,000 per project

Re-registration

SHARED A Member

**RM 75 per unit or
RM 1,000 per project**

Non-Member

RM 4,000 per project



CERTIFICATION PROCESS

1

Collect from SHAREDADA:

- Developer to collect **FREE Security Paper** from SHAREDADA to print HOC 2020-2021 Certification in six(6) sheets per unit / transaction.

3

- Notify Developer via Email of error / incomplete Document, if any
- Developer to resubmit / amend required Documents (Developer to resubmit within 7 working days)

Certification Processing Timeline:
14 working days
Upon complete documents received.

**CERTIFICATION CLOSING DATE: 30-DAYS FROM SPA STAMPING DATE
BUT NOT LATER THAN 31.01.2022 – 5:00 PM**

2

SUBMIT DOCUMENTS TO SHAREDADA :

- a) 6 copies of HOC Certification Form
- c) Copy of SPA - certified by solicitor (relevant pages)
- d) Form C – Details of Certification
- e) Proof of Payment
- e) Authorisation Letter for Company Signatory (if applicable).

4

Developer to collect 4 copies of complete signed certificates within 7 working days.

END

ADMINISTRATIVE FEES

CERTIFICATION:

House priced between RM 300,001 to RM 500,000	RM 100 per unit
House priced between RM 500,001 to RM 750,000	RM 150 per unit
House priced above RM 750,000	RM 200 per unit

(House priced based on selling price before discount.)



Sabah Housing And Real Estate Developers Association
Persatuan Pemaju Perumahan Dan Hartanah Sabah

SECRETARIAT OFFICE:
LOT 1-3F, 3RD FLOOR, BEVERLY HILLS PLAZA
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SHAREDA Association



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