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WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT  
GAZETTE*

PERINTAH DUTI SETEM (PENGEQUALIAN) (NO. 3) 2019

*STAMP DUTY (EXEMPTION) (NO. 3) ORDER 2019*

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AKTA SETEM 1949

PERINTAH DUTI SETEM (PENGECUALIAN) (NO. 3) 2019

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. 3) 2019**.

(2) Perintah ini disifatkan telah mula berkuat kuasa pada 1 Januari 2019.

**Pengecualian**

2. (1) Tertakluk kepada subperenggan (2), (3) dan (4), semua surat cara pindah milik bagi pembelian harta kediaman di bawah Kempen Pemilikan Rumah Kebangsaan 2019, 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 berkenaan dengan satu juta ringgit dan ke bawah nilai harta kediaman itu.

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

(a) perjanjian jual beli bagi pembelian harta kediaman itu disempurnakan pada atau selepas 1 Januari 2019 tetapi tidak lewat daripada 30 Jun 2019 dan disetamkan di mana-mana cawangan Lembaga Hasil Dalam Negeri Malaysia;

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

(c) harga belian dalam perjanjian jual beli itu ialah suatu harga selepas suatu diskaun sebanyak sepuluh peratus oleh pemaju perumahan itu kecuali bagi suatu harta kediaman yang tertakluk kepada harga terkawal.

(3) Bagi maksud subperenggan (1)—

(a) nilai harta kediaman itu hendaklah berdasarkan nilai pasaran; dan

(b) duti setem sebanyak tiga ringgit dikenakan bagi setiap seratus ringgit ke atas amaun baki nilai harta kediaman yang melebihi satu juta ringgit.

(4) Permohonan bagi pengecualian duti setem di bawah subperenggan (1) hendaklah disertakan dengan suatu Perakuan Kempen Pemilikan Rumah Kebangsaan 2019 yang dikeluarkan oleh Persatuan Pemaju Hartanah dan Perumahan Malaysia (REHDA), Persatuan Pemaju Perumahan dan Hartanah Sabah (SHAREDA) atau Persatuan Pemaju Perumahan dan Harta Tanah Sarawak (SHEDA).

(5) 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 yang berhubungan dengannya pemaju perumahan itu 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 yang merupakan seorang warganegara Malaysia atau pembeli bersama yang merupakan warganegara Malaysia; dan

“pemaju perumahan” ertinya 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 15 Mac 2019

[Perb. CR. (8.09)248/39/7-217 Jld. 13; PN(PU2)159/XXXIII]

LIM GUAN ENG  
*Menteri Kewangan*

STAMP ACT 1949

STAMP DUTY (EXEMPTION) (NO. 3) ORDER 2019

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. 3) Order 2019**.

(2) This Order is deemed to have come into operation on 1 January 2019.

**Exemption**

2. (1) Subject to subparagraphs (2), (3) and (4), all instrument of transfer for the purchase of residential property under the National Home Ownership Campaign 2019, 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 in respect of one million ringgit and below of the value of the residential property.

(2) The exemption under subparagraph (1) shall only be granted if–

(a) the sale and purchase agreement for the purchase of the residential property is executed on or after 1 January 2019 but not later than 30 June 2019 and is stamped at any branch of the Inland Revenue Board Malaysia;

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

(c) the purchase price in the sale and purchase agreement is a price after a discount of ten percent by the property developer except for a residential property which is subject to controlled pricing.

(3) For the purpose of subparagraph (1)–

(a) the value of the residential property shall be based on the market value; and

(b) stamp duty of three ringgit is charged for every one hundred ringgit of the balance amount of the value of the residential property which is in excess of one million ringgit.

(4) The application for the exemption under subparagraph (1) shall be accompanied by a National Home Ownership Campaign 2019 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).

(5) 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 for which the property developer has obtained an approval for a Developers' 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 who is a Malaysian citizen or co-purchasers who are Malaysian citizens; and

“property developer” means a property developer registered under 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 15 March 2019

[Perb. CR. (8.09)248/39/7-217 Jld. 13; PN(PU2)159/XXXIII]

LIM GUAN ENG  
*Minister of Finance*