



27 Disember 2016
27 December 2016
P.U. (A) 365

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERINTAH DUTI SETEM (PEREMITAN) 2016

STAMP DUTY (REMISSION) ORDER 2016



DISIARKAN OLEH/
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AKTA SETEM 1949

PERINTAH DUTI SETEM (PEREMITAN) 2016

PADA menjalankan kuasa yang diberikan oleh subseksyen 80(2) Akta Setem 1949 [Akta 378], Menteri membuat perintah yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Perintah ini bolehlah dinamakan **Perintah Duti Setem (Peremitan) 2016**.

(2) Perintah ini mula berkuat kuasa pada 1 Januari 2017.

Peremitan

2. (1) Suatu jumlah mengikut nilai harta kediaman sebagaimana yang dinyatakan dalam Jadual hendaklah diremitkan daripada duti setem yang dikenakan ke atas mana-mana surat cara pindah milik bagi pembelian satu unit harta kediaman sahaja yang bernilai tidak melebihi lima ratus ribu ringgit (RM500,000.00) oleh seseorang individu warganegara Malaysia dengan syarat bahawa—

(a) perjanjian jual beli bagi pembelian harta kediaman itu disempurnakan pada atau selepas 1 Januari 2017 tetapi tidak lewat daripada 31 Disember 2018; dan

(b) individu itu tidak pernah memiliki apa-apa harta kediaman termasuk harta kediaman yang diperolehi secara pewarisan atau pemberian, yang dipegang sama ada secara individu atau bersesama.

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

(3) Permohonan bagi peremitan duti setem hendaklah disertakan dengan surat akuan berkanun di bawah Akta Akuan Berkanun 1960 [Akta 13] oleh individu

yang disebut dalam subperenggan (1) yang mengesahkan bahawa individu itu tidak pernah memiliki apa-apa harta kediaman termasuk harta kediaman yang diperoleh secara pewarisan atau pemberian, yang dipegang sama ada secara individu atau berse sama.

(4) Dalam perenggan ini—

“harta kediaman” ertinya rumah, unit kondominium, pangsapuri atau rumah pangsa yang dibeli atau diperoleh semata-mata untuk digunakan sebagai rumah kediaman; dan

“individu” ertinya seorang pembeli atau pembeli bersama.

| (1) | JADUAL | (2) |
|---|--------|--|
| <i>Nilai harta kediaman</i> | | <i>Amaun yang diremitkan</i> |
| RM300,000.00 atau kurang | | 100% |
| Lebih daripada RM300,000.00 sehingga RM500,000.00 | | RM5,000.00 daripada jumlah amaun duti setem yang boleh dikenakan |

Dibuat 22 Disember 2016

[Perb. CR(8.09)248/39/7-217 Jld. 12 (SK15); LHDN.01/35(S)/42/51/Klt.23; PN(PU2)159/XXX]

DATUK JOHARI BIN ABDUL GHANI
Menteri Kewangan Kedua

STAMP ACT 1949

STAMP DUTY (REMISSION) ORDER 2016

IN exercise of the powers conferred by subsection 80(2) 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 (Remission) Order 2016.
- (2) This Order comes into operation on 1 January 2017.

Remission

2. (1) An amount according to the value of residential property as specified in the Schedule shall be remitted from the stamp duty chargeable on any instrument of transfer for the purchase of only one unit of residential property the value of which is not more than five hundred thousand ringgit (RM500,000.00) by an individual who is a Malaysian citizen provided that—

- (a) the sale and purchase agreement for the purchase of the residential property is executed on or after 1 January 2017 but not later than 31 December 2018; and
- (b) the individual has never owned any residential property including a residential property which is obtained by way of inheritance or gift, which is held either individually or jointly.

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

(3) The application for the remission of the stamp duty shall be accompanied by a statutory declaration under the Statutory Declarations Act 1960 [Act 13] by the individual referred to in subparagraph (1) confirming that the individual has never owned any residential property including a residential property which is

obtained by way of inheritance or gift, which is held either individually or jointly.

(4) 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

“individual” means a purchaser or co-purchasers.

| SCHEDULE | |
|--|--|
| (1) | (2) |
| <i>Value of the residential property</i> | <i>Amount remitted</i> |
| RM300,000.00 or less | 100% |
| More than RM300,000.00 until RM500,000.00 | RM5,000.00 from the total amount of stamp duty chargeable |

Made 22 December 2016
[Perb. CR(8.09)248/39/7-217 Jld. 12 (SK15); LHDN.01/35(S)/42/51/Klt.23;
PN(PU2)159/XXX]

DATUK JOHARI BIN ABDUL GHANI
Second Minister of Finance

