
TECHNICAL

Indirect Taxation

[STAMP DUTY \(EXEMPTION\) \(NO.2\) ORDER 2017 \[P.U. \(A\) 408/2017\]](#)

This [Exemption Order](#) was gazetted on 26 December 2017 (refer to our [e-CTIM TECH-IT 44/2017](#) dated 29 December 2017). It took effect from 1 January 2018.

Definitions

The words which are defined in subparagraph 2(3) are the following:

Word	Meaning
Exchange traded fund	Has the same meaning assigned to it in the guidelines relating to exchange traded fund issued by the Securities Commission Malaysia (SCM) under the Capital Markets and Services Act 2007 (CMSA).
Structured warrant	Has the meaning assigned to it in the guidelines relating to structured warrants issued by the SCM under the CMSA.

Exemption (subparagraph 2(1))

A contract note executed for the sale and purchase transaction of structured warrant or exchange-traded fund approved by the SCM under the CMSA in Bursa Malaysia Securities Bhd. is exempted from stamp duty. The exemption shall apply to the contract note executed on or after 1 January 2018 but not later than 31 December 2020.

Members may read the Order in full at the official website of the [Attorney-General's Chambers](#).

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