

TECHNICAL

Indirect Taxation

STAMP DUTY (EXEMPTION) ORDERS 2019 - P.U. (A) 81/2019 AND P.U. (A) 82/2019

The following Orders are in relation to para 104 of the [2019 Budget Speech](#): -

P.U. (A)	Title	Date Gazetted	Remarks
81/2019	Stamp Duty (Exemption) (No. 2) Order 2019	19 March 2019	<p>This Order is deemed to have come into operation on 1 January 2019.</p> <p>The Order provides for Stamp Duty exemption on any loan agreement to finance the purchase of residential property (which is valued at >RM300k up to RM2.5mil) under the National Home Ownership Campaign 2019, executed between an individual Malaysian citizen purchaser named in the sale and purchase agreement ("SPA") and any of the parties specified in para 2(1)(a) - (i) of the Order. The SPA must be between that individual and a property developer, be executed on or after 1.1.2019 but not later than 30.6.2019, and be stamped at any LHDNM branch. The exemption is subject to para 2(2), 2(3) and 2(4) of the Order. Please read the Order for the full details.</p>
82/2019	Stamp Duty (Exemption) (No. 3) Order 2019	19 March 2019	<p>This Order is deemed to have come into operation on 1 January 2019.</p> <p>The Order provides that all instrument of transfer for the purchase of residential property (which is valued at >RM300k up to RM2.5mil) under the National Home Ownership Campaign 2019, executed by an individual Malaysian citizen purchaser, shall be exempted from stamp duty in respect of RM1mil and below of the value of the residential property. The SPA must be between that individual and a property developer, be executed on or after 1.1.2019 but not later than 30.6.2019, and be stamped at any LHDNM branch. The exemption is subject to para 2(2), 2(3), 2(4) and 2(5) of the Order. Please read the Order for the full details.</p>

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

You may write to the Institute at technical@ctim.org.my or secretariat@ctim.org.my in respect of any suggestions, concern or comments you may have on the above Orders.

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