

TECHNICAL

Indirect Taxation

**STAMP DUTY ORDERS 2019 - P.U. (A) 49/2019 AND P.U.(A) 52/2019**

The following have been gazetted: -

P.U. (A)	Title	Date Gazetted	Remarks
49/2019	<a href="#">STAMP DUTY (REMISSION) ORDER 2019</a>	22 February 2019	<p>This Order comes into operation on 1 July 2019. It is in respect of the proposals in Appendix 13 of the <a href="#">2019 Budget Speech</a>.</p> <p>Stamp duty remission of RM5,000 on any instrument of transfer applies where: -</p> <ul style="list-style-type: none"> <li>• It is for the purchase of only 1 unit of the 1<sup>st</sup> residential property valued between RM300,001 and RM500,000, by a Malaysian citizen; and</li> <li>• If the sale and purchase agreement for the purchase of that residential property is executed between 1 July 2019 and 31 December 2020; and</li> <li>• If the Malaysian citizen has never owned any residential property including by way of inheritance or gift, which is held either individually or jointly.</li> </ul> <p>Please read the <a href="#">Order</a> for more details.</p>
52/2019	<a href="#">STAMP DUTY (EXEMPTION) ORDER 2019</a>	25 February 2019	<p>This Order came into operation on 26 February 2019.</p> <ul style="list-style-type: none"> <li>• Stamp duty is exempted on</li> </ul>

			any instrument in respect of the issuance, guarantee and services in relation to the issuance of Malaysian Japanese Yen Bonds - Series A (2019) Guaranteed by Japan Bank for International Cooperation (For Qualified Institutional Investors Only) by the Government of Malaysia which is executed between 26 February 2019 and 31 December 2019.
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Members may read the above in full at the official website of the [Attorney-General's Chambers](#).

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

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