

TECHNICAL

Indirect Taxation

Stamp Duty Orders [P.U. (A) 369/2019, 394/2019, 152/2020, 154/2020, 165/2020, 239/2020, 328/2020]

P.U.(A)	Remarks (Please access the Orders for the full details)
369/2019 <b>Stamp Duty (Remission) (No. 2) Order 2019</b>	<p><u>Stamp duty remitted</u> 50% of stamp duty chargeable on any instrument of transfer of any immovable property operating as a voluntary disposition <i>inter vivos</i> from the mother or father, or the mother &amp; father, to the child and vice versa.</p> <p><u>With effect from</u> 1 January 2020</p> <p><u>Further details</u> See paragraph 2(2) and the Schedule of the Order.</p> <p><u>Revocation</u> Stamp Duty (Remission)(No.7) Order 2002 [P.U.(A) 434/2002] is revoked.</p>
394/2019 <b>Stamp Duty (Exemption) (No. 4) Order 2019</b>	<p><u>Instrument exempted from stamp duty</u> Instrument of transfer executed between the transferor and the transferee at the stage as specified in the Schedule under the Rent-to-Own Scheme for the purchase of only one unit of residential property the value of which is not more than RM500,000.</p> <p><u>With effect from</u> 1 January 2020</p> <p><u>Further details</u> See paragraph 2(2) - 2(5) and Schedule of the Order.</p>
152/2020 <b>Stamp Duty (Exemption) Order 2020</b>	<p><u>Instrument exempted from stamp duty (on application)</u> An instrument of loan or a financing agreement relating to the loan or financing facility executed between a small and medium enterprise and a financial institution.</p> <p>The above-mentioned stamp duty exemption shall apply to the said instrument which is executed pursuant to a letter of offer issued by the</p>

P.U.(A)	Remarks (Please access the Orders for the full details)
	<p>financial institution on or after 27 February 2020 but not later than 31 December 2020.</p> <p><u>With effect from</u> 27 February 2020</p> <p><u>Further details</u> See paragraph 2(3) and 2(4) of the Order.</p>
<p>154/2020</p> <p><b>Stamp Duty (Exemption) (No. 4) Order 2004) (Amendment) Order 2020</b></p>	<p><u>Amendment</u></p> <p>Stamp Duty (Exemption)(No.4) Order 2004 [P.U. (A) 21/2004] is amended in paragraph 2 to exempt all instruments of transfer of real property to a trustee, of a Real Estate Investment Trust or a Property Trust Fund approved by the Securities Commission Malaysia from stamp duty.</p> <p><u>With effect from</u> 13 September 2003</p>
<p>165/2020</p> <p><b>Stamp Duty (Exemption) (No. 2) Order 2020</b></p>	<p><u>Instrument exempted from stamp duty (on application)</u></p> <p>An instrument of loan or a financing agreement relating to the restructuring or rescheduling of a business loan or financing between a borrower or customer and a financial institution which is executed on or after 1 March 2020 but not later than 31 December 2020.</p> <p><u>With effect from</u> 1 March 2020</p> <p><u>Further details</u> See paragraph 2(2), 2(3) and 2(4) of the Order.</p>
<p>239/2020</p> <p><b>Stamp Duty (Exemption) (No. 5) Order 2020</b></p>	<p><u>Instrument exempted from stamp duty</u></p> <p>Any instrument of the agreement relating to the use of research cess provided in regulation 7 of the Malaysia-Thailand Joint Authority (Payments of Royalty and Other Proceeds from Petroleum Production to the Governments) Regulations 2004 [P.U. (A) 422/2004] for the purpose of financing any research and development in the fields of science and technology relating to exploration or exploitation of petroleum or natural resources for the Joint Development Area executed between Malaysia-Thailand Joint Authority and institutions of higher education in Malaysia and Thailand.</p> <p><u>With effect from</u> 28 August 2020</p>

P.U.(A)	Remarks (Please access the Orders for the full details)
<p>328/2020</p> <p><b>Stamp Duty (Exemption) (No.6) Order 2020</b></p>	<p><u>Instrument exempted from stamp duty</u></p> <p>An instrument of loan or a financing agreement for the purposes of the Special Relief Fund (SRF) under the Bank Negara Malaysia's Fund for small and medium enterprises executed between Bank Negara Malaysia and a participating financial institution.</p> <p>The above-mentioned stamp duty exemption shall apply to the instrument of loan or financing agreement which is executed on or after 1 June 2020 but not later than 31 December 2020.</p> <p><u>With effect from</u> 1 June 2020</p> <p><u>Further details</u> See paragraph 2(3) of the Order.</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](mailto:technical@ctim.org.my) in respect of any suggestions, concern or comments you may have on the Orders.

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