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**TECHNICAL - DIRECT TAXATION**

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**e-CTIM TECH-DT 26/2021**

**26 February 2021**

**Loans Guarantee (Bodies Corporate) (Remission of Tax and Stamp Duty) Order 2021 [P.U. (A) 71/2021]**

P.U. (A)	Remarks (Please access the Order for the full details)
<p>71/2021</p> <p><b>Loans Guarantee (Bodies Corporate) (Remission of Tax and Stamp Duty) Order 2021</b></p> <p>(Gazetted on 24 February 2021)</p>	<p><u>Remission of tax under Income Tax Act 1967 and stamp duty under Stamp Act 1949</u></p> <p>In relation to: -</p> <ul style="list-style-type: none"><li>• Islamic Medium Term Notes ("IMTN") issued by MKD Kencana Sdn Bhd pursuant to the IMTN Programme ("Sukuk Murabahah") of up to RM1 billion in nominal value; and</li><li>• Sukuk Murabahah guarantee provided by the Malaysian Government.</li></ul> <p><u>With effect from</u> 25 February 2021</p> <p><u>Further details</u> See paragraph 3 and 4 of the Order.</p>

Members may read the above [Order](#) 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 above Order.

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