

TECHNICAL

Indirect Taxation

Stamp Duty (Exemption) (No. 2) 2020 (Amendment) Order 2021 [P.U. (A) 27/2021]

P.U.(A)	Remarks (Please access the Order for the full details)
<p>27/2021</p> <p>Stamp Duty (Exemption) (No. 2) 2020 (Amendment) Order 2021</p> <p>(Gazetted on 25 January 2021)</p>	<p><u>Amendment</u></p> <p>Stamp Duty (Exemption) (No.2) Order 2020 [P.U. (A) 165/2020] is amended in paragraph 2(1) to exempt, on application, an instrument of loan or a financing agreement relating to the restructuring or rescheduling of a 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 30 June 2021 from stamp duty.</p> <p>Other amendments to the P.U. (A) 165/2020 are as follows: -</p> <ul style="list-style-type: none"> • Insertion of new paragraph 2(2)(b) and 2(2A); and • Amendment of paragraph 2(3). <p><u>With effect from</u></p> <p>1 March 2020</p>

References:

- Stamp Duty (Exemption) (No. 2) 2020 (Amendment) Order 2021 [P.U. (A) 27/2021]; and
- Stamp Duty (Exemption) (No. 2) Order 2020 [P.U. (A) 165/2020] (reported in our e-CTIM TECH-IT 43/2020 dated 15 December 2020).

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 in respect of any suggestions, concern or comments you may have on the Order.

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