

LOANS GUARANTEE (BODIES CORPORATE) (REMISSION OF TAX AND STAMP DUTY) (PERUMAHAN RAKYAT 1MALAYSIA CORPORATION) ORDER 2025

PU (A) 370
17 October 2025

IN exercise of the powers conferred by subsection 10(1) of the Loans Guarantee (Bodies Corporate) Act 1965 [Act 96], the Minister makes the following order:

CITATION

- 1 This order may be cited as the Loans Guarantee (Bodies Corporate) (Remission of Tax and Stamp Duty) (Perumahan Rakyat 1Malaysia Corporation) Order 2025.

INTERPRETATION

- 2 In this Order—

“guarantee” means the guarantee given or to be given by the Government of Malaysia in relation to the Sukuk Murabahah Programme;

“Sukuk Murabahah Programme” means the Islamic Medium Term Notes issued or to be issued by the Perumahan Rakyat 1Malaysia Corporation pursuant to the Sukuk Murabahah Programme with an aggregate nominal value not exceeding five hundred thirteen million and six hundred thousand ringgit (RM513,600,000.00).

REMISSION OF TAX

- 3 Any tax payable under the Income Tax Act 1967 [Act 53] by—
 - (a) the Perumahan Rakyat 1Malaysia Corporation or any holder of the Sukuk Murabahah Programme or any other party in respect of any money payable under any agreement, note, instrument and document in relation to the Sukuk Murabahah Programme and the guarantee; or IN exercise of the powers conferred by subsection 80(1) of the Stamp Act 1949 [Act 378], the Minister makes the following order:
 - (b) any party to whom the agreement, note, instrument and document in relation to the Sukuk Murabahah Programme is transferred or assigned,

shall be remitted in full.

REMISSION OF STAMP DUTY

- 4 Any stamp duty payable under the Stamp Act 1949 [Act 378] in respect of any agreement, note, instrument and document in relation to the Sukuk Murabahah Programme and the guarantee shall be remitted in full.