

# **REAL PROPERTY GAINS TAX (EXEMPTION) (NO. 2) ORDER 2013**

PU (A) 236  
24 July 2013

IN exercise of the powers conferred by subsection 9(3) of the Real Property Gains Tax Act 1976 [Act 169], the Minister makes the following order:

## **CITATION AND COMMENCEMENT**

- 1(1)** This order may be cited as the **Real Property Gains Tax (Exemption) (No. 2) Order 2013**.
- 1(2)** This Order comes into operation on 25 July 2013.

## **INTERPRETATION**

- 2(1)** The Minister exempts any person from the payment of real property gains tax in respect of chargeable gains accruing on the disposal of any chargeable assets in relation to Sukuk Kijang.
- 2(2)** For the purpose of this Order, "Sukuk Kijang" means the Islamic securities of nominal value of up to two hundred and fifty million United States dollars (USD250,000,000) issued or to be issued in accordance with the Shariah principle of Ijarah by BNM Kijang Berhad.