

STAMP ACT 1949

STAMP DUTY (EXEMPTION) (NO. 13) ORDER 2021

PU (A) 386

6 October 2021

IN exercise of the powers conferred by subsection 80(1) of the Stamp Act 1949 [Act 378], the Minister makes the following order:

CITATION AND COMMENCEMENT

1(1) This order may be cited as the **Stamp Duty (Exemption) (No. 13) Order 2021**.

1(2) This Order is deemed to have come into operation on 1 December 2020.

EXEMPTION

2(1) The Minister exempts the instrument of loan or financing agreement for the Targeted Relief and Recovery Facility approved under Bank Negara Malaysia's Fund for small and medium enterprises executed between Bank Negara Malaysia with a participating financial institution from stamp duty.

2(2) The exemption referred to in subparagraph (1) shall only apply if the instrument of loan or financing agreement is executed on or after 1 December 2020 but not later than 31 December 2021.

2(3) In this paragraph, "participating financial institution" means—

- (a) Affin Bank Berhad;
- (b) Alliance Bank Malaysia Berhad;
- (c) Alliance Islamic Bank Berhad;
- (d) AmBank (M) Berhad;
- (e) Bank Islam Malaysia Berhad;
- (f) Bank Kerjasama Rakyat Malaysia Berhad (Bank Rakyat);
- (g) Bank Muamalat Malaysia Berhad;
- (h) Bank of China (Malaysia) Berhad;
- (i) Bank Pertanian Malaysia Berhad (Agrobank);
- (j) Bank Simpanan Nasional;
- (k) CIMB Bank Berhad;
- (l) HSBC Bank Malaysia Berhad;
- (m) Hong Leong Bank Berhad;
- (n) Malayan Banking Berhad;
- (o) MBSB Bank Berhad;
- (p) OCBC Bank (Malaysia) Berhad;
- (q) Public Bank Berhad;
- (r) RHB Bank Berhad;
- (s) Small Medium Enterprise Development Bank Malaysia Berhad (SME Bank);
- (t) Standard Chartered Bank Malaysia Berhad; and
- (u) United Overseas Bank (Malaysia) Bhd.