

# **STAMP DUTY (EXEMPTION) ORDER 2025**

PU (A) 19

9 January 2025

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) Order 2025**.

**1(1)** This Order has effect from 1 January 2025 to 31 December 2027.

## **EXEMPTION**

**2** The Minister exempts the instruments specified in the Schedule for the purchase of a flat under the National Economic Action Council People's Housing Programme and Kuala Lumpur City Hall Public Housing executed from 1 January 2025 to 31 December 2027 from stamp duty.

## **SCHEDULE [PARAGRAPH 2]**

### **Interpretation**

In this Schedule –

“financial institution” has the same meaning as assigned to “banker” by section 2 of the Act;

“Special Financing Scheme” means the loan facility provided by Syarikat Perumahan Wilayah Persekutuan which is fully owned by Yayasan Wilayah Persekutuan.

(1) No.	(2) Scheme	(3) Instrument
1.	Special Financing Scheme	<ul style="list-style-type: none"> <li data-bbox="800 260 1440 348">(a) Sale and purchase agreement between Syarikat Perumahan Wilayah Persekutuan and Kuala Lumpur City Hall</li> <li data-bbox="800 380 1440 468">(b) Sale and purchase agreement between a purchaser and Syarikat Perumahan Wilayah Persekutuan</li> <li data-bbox="800 499 1440 560">(c) Loan agreement between a purchaser and Syarikat Perumahan Wilayah Persekutuan</li> <li data-bbox="800 592 1440 653">(d) Instrument of transfer between a purchaser and Kuala Lumpur City Hall</li> </ul>
2.	Any scheme other than Special Financing Scheme	<ul style="list-style-type: none"> <li data-bbox="800 688 1440 749">(a) Sale and purchase agreement between a purchaser and Kuala Lumpur City Hall</li> <li data-bbox="800 781 1440 842">(b) Loan agreement between a purchaser and a financial institution</li> <li data-bbox="800 873 1440 934">(c) Instrument of transfer between a purchaser and Kuala Lumpur City Hall</li> </ul>