

STAMP DUTY (EXEMPTION) (NO. 3) ORDER 2012

PU (A) 268
10 August 2012

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. 3) Order 2012**.
- 1(2) This Order is deemed to have come into operation on 11 February 2010.

INTERPRETATION

- 2 In this Order, "Labuan entity" shall have the meaning assigned to it under the Labuan Business Activity Tax Act [Act 445].

EXEMPTION

- 3 The following instruments are exempted from stamp duty:

SCHEDULE

- (a) all instruments which are executed by a Labuan entity in connection with a Labuan business activity;
- (b) all Memorandum and Articles of Association, statute, charter, rules, by-laws, partnership agreement or other instrument, under or by which a Labuan entity is established and the scope of that entity's function, business, powers and duties are set out, whether contained in one or more documents; and
- (c) all instruments of transfer of shares in a Labuan entity.

REVOCATION

- 4 The Stamp Duty (Exemption) Order 2000 [*P.U. (A) 9/2000*] published on 20 January 2000 is revoked.