

STAMP DUTY (EXEMPTION) ORDER 2014

PU (A) 16

23 December 2013

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 2014**.

1(2) This Order is deemed to have come into operation on 1 January 2013.

EXEMPTION

2(1) Any instrument of loan agreement or financing under the syariah chargeable under subsubitem 27(a)(i) of the First Schedule to the Act executed between a Small and Medium Enterprise which has been approved for an incentive under the Green Lane Policy by the Secretariat for Green Lane Policy of the Ministry of Finance and

- (a) Bank Pertanian Malaysia Berhad;
- (b) Malaysian Industrial Development Finance Berhad (MIDF); or
- (c) Malaysia Debt Ventures Berhad (MDV),

is exempted from stamp duty.

2(2) For the purpose of subparagraph (1), the loan agreement or financing under the syariah shall be an instrument executed on or after 1 January 2013 but not later than 31 December 2014.

2(3) The exemption under subparagraph (1) may only be given once.