

LOANS GUARANTEE (BODIES CORPORATE) (REMISSION OF TAX AND STAMP DUTY) (PERBADANAN TABUNG PENDIDIKAN TINGGI NASIONAL) ORDER 2025

PU (A) 208

8 July 2025

IN exercise of the powers conferred by subsection 10(1) of the Loans Guarantee (Bodies Corporate) Act 1965 [Act 96], the Minister makes the following order:

CITATION

- 1 This order may be cited as the **Loans Guarantee (Bodies Corporate) (Remission of Tax and Stamp Duty) (Perbadanan Tabung Pendidikan Tinggi Nasional) Order 2025**.

INTERPRETATION

- 2 In this Order—

“guarantee” means guarantee given or to be given by the Government of Malaysia in relation to the Credit Facilities and the Sukuk Programme;

“Credit Facilities” means syndicated or bilateral financing or loan facilities obtained or to be obtained by Perbadanan Tabung Pendidikan Tinggi Nasional with an aggregate principal amount not exceeding twelve billion one hundred and five million ringgit (RM12,105,000,000.00) including the aggregate nominal value obtained under the Sukuk Programme;

“Sukuk Programme” means the Islamic Commercial Papers and Islamic Medium Term Notes issued or to be issued by Perbadanan Tabung Pendidikan Tinggi Nasional pursuant to the Sukuk Programme with an aggregate nominal value not exceeding twelve billion one hundred and five million ringgit (RM12,105,000,000.00) including the aggregate principal amount obtained under the Credit Facilities.

REMISSION OF TAX

- 3 Any tax payable under the Income Tax Act 1967 [Act 53] by—
 - (a) Perbadanan Tabung Pendidikan Tinggi Nasional, any financier of the Credit Facilities or holder of the Sukuk Programme in respect of any money payable under any agreement, note, instrument and document in relation to the Credit Facilities, the Sukuk Programme and the guarantee; or
 - (b) any party to whom the agreement, note, instrument and document in relation to the Credit Facilities and the Sukuk Programme is transferred or assigned,

shall be remitted in full.

REMISSION OF STAMP DUTY

- 4 Any stamp duty payable under the Stamp Act 1949 [Act 378] in respect of any agreement, note, instrument and document in relation to the Credit Facilities, the Sukuk Programme and the guarantee shall be remitted in full.