

# STAMP DUTY (EXEMPTION) (NO. 2) ORDER 2017

PU (A) 408  
21 December 2017

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. 2) Order 2017**.

**1(2)** This Order comes into operation on 1 January 2018.

## EXEMPTION

**2(1)** A contract note executed for the sale and purchase transaction of structured warrant or exchange-traded fund approved by the Securities Commission Malaysia under the Capital Markets and Services Act 2007 [Act 671] in Bursa Malaysia Securities Berhad is exempted from stamp duty.

**2(2)** The exemption referred to in subparagraph (1) shall apply to the contract note executed on or after 1 January 2018 but not later than 31 December 2020.

**2(3)** For the purpose of this paragraph—

**"exchange-traded fund"** has the meaning assigned to it in the guidelines relating to exchange-traded fund issued by the Securities Commission Malaysia under the Capital Markets and Services Act 2007;

**"structured warrant"** has the meaning assigned to it in the guidelines relating to structured warrant issued by the Securities Commission Malaysia under the Capital Markets and Services Act 2007.