

STAMP DUTY (EXEMPTION) (NO. 2) ORDER 2016

PU (A) 164
8 June 2016

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 2016**.
- 1(2) This Order is deemed to have come into operation on 13 June 2008.

QUALIFYING ACTIVITY

- 2(1) The qualifying activity referred to in this Order is an activity as set out in column (3) of the Schedule in relation to the sector as set out in column (2) which—
- (a) is carried on in the East Coast Economic Region; and
 - (b) is approved by the Minister.
- 2(2) For the purposes of this paragraph, "**East Coast Economic Region**" has the same meaning assigned to it in the East Coast Economic Region Development Council Act 2008 [Act 688].

EXEMPTION

- 3(1) Any instrument chargeable with *ad valorem* duty for transfer of the real property or lease of land or building, used for the purposes of carrying on a qualifying activity is exempted from stamp duty.
- 3(2) The exemption under subparagraph (1) shall apply to the instrument referred to in that subparagraph which is executed on or after 13 June 2008 but not later than 31 December 2020.
- 3(3) For the purposes of the exemption under subparagraph (1), the person who is liable to pay stamp duty in accordance with section 33 of the Act shall produce a letter from the East Coast Economic Region Development Council confirming that the instrument referred to in subparagraph (1) is for the purpose of carrying on a qualifying activity.
- 3(4) For the purposes of subparagraph (3), the "**East Coast Economic Region Development Council**" means the council established under the East Coast Economic Region Development Council Act 2008.

SCHEDULE

(1) No.	(2) Sector	(3) Qualifying activity
1.	Agriculture	(a) Cultivation of kenaf, vegetable, fruit, herbs, spices or cocoa (b) Plantation of crops for energy generation (c) Planting of <i>hevea brasiliensis</i> (d) Floriculture including ornamental flowers (e) Aquaculture (f) Inland fishing or deep sea fishing (g) Rearing of cattle, buffalo, goat, sheep, ostrich, turkey or quail
2.	Agriculture related services	(a) Collection, processing and packaging of agricultural produce (b) Collection and marketing of agricultural produce
3.	Information, communication and technology	Information, communication and technology services and development
4.	Education and training	Establishment of universities, colleges, skills training institutes, training centres, service centres or research and development institutions
5.	Manufacturing	(a) Selected manufactured product (b) Selected agro-based products
6.	Oil, gas and petrochemical	Selected activity relating to oil, gas or petrochemical products
7.	Manufacturing-related services	Selected manufacturing-related services
8.	Hotel	Operation of hotel
9.	Tourism	(a) Eco-tourism (b) Urban-culture heritage (c) Island tourism (d) Mainland coastal tourism (e) Cross border tourism (f) Integrated resort (g) Theme park or amusement park (h) Cultural, conference and exhibition centre (i) Health tourism
10.	Culture and heritage	(a) Making of <i>batik</i> , <i>songket</i> or <i>royal tenun</i> (b) Making of brassware or silverware (c) Making of traditional kites (d) Woodcarving (e) Selected art and craft projects including print-making (except photography) or sculpting