

# STAMP DUTY (EXEMPTION) (NO.6) ORDER 2021

PU (A) 328  
3 August 2021

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. 6) Order 2021**.

**1(2)** This Order is deemed to have come into operation on 30 July 2020.

## EXEMPTION

**2(1)** The Minister exempts instrument of loan or financing agreement for the PENJANA Tourism Financing Facility approved under Bank Negara Malaysia's Fund executed between a participating financial institution with the small and medium enterprises from stamp duty.

**2(2)** The exemption under subparagraph (1) –

(a) shall only apply to the instrument of loan or financing agreement executed pursuant to a letter of offer issued by the participating financial institution on or after 30 July 2020 but not later than 31 December 2021; and

(b) shall be subject to condition that the instrument of loan and financing agreement is accompanied by a letter of offer from the participating financial institution to the small and medium enterprises which states the approval of the loan or financing facility.

**2(3)** In this paragraph –

(a) “participating financial institution” means –

- (i) Affin Bank Berhad/Affin Islamic Bank Berhad;
- (ii) Alliance Bank Malaysia Berhad/Alliance Islamic Bank Berhad;
- (iii) AmBank (M) Berhad/AmBank Islamic Berhad;
- (iv) Bank Islam Malaysia Berhad;
- (v) Bank Simpanan Nasional;
- (vi) CIMB Bank Berhad/CIMB Islamic Bank Berhad;
- (vii) Hong Leong Bank Berhad/Hong Leong Islamic Bank;
- (viii) Malayan Banking Berhad/Maybank Islamic Berhad;
- (ix) Bank Muamalat Malaysia Berhad;
- (x) Public Bank Berhad/Public Islamic Bank Berhad;
- (xi) RHB Bank Berhad/RHB Islamic Bank Berhad;

- (xii) Small Medium Enterprise Development Bank Malaysia Berhad (SME Bank); and
- (b) “small and medium enterprises” has the same meaning assigned to it under section 2 of the Small and Medium Industries Development Corporation Act 1995 [Act 539].