



MALAYSIA

# Warta Kerajaan

SERI PADUKA BAGINDA

DITERBITKAN DENGAN KUASA

*HIS MAJESTY'S GOVERNMENT GAZETTE*

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*TAMBAHAN No. 98  
PERUNDANGAN (A)*

P.U. (A) 311.

STAMP ACT 1949

STAMP DUTY (REMISSION) (No. 2) ORDER 2008

IN exercise of the powers conferred by subsection 80(2) of the Stamp Act 1949 [Act 378], the Minister makes the following order:

#### Citation

1. This order may be cited as the Stamp Duty (Remission) (No. 2) Order 2008.

#### Remission

2. (1) Fifty percent is remitted from the stamp duty chargeable on any loan agreement executed between a purchaser named in the Sale and Purchase Agreement, who is a Malaysian citizen, and a bank, a financial institution, an insurance company registered under the Insurance Act 1996 [Act 553], a co-operative society registered under the Co-operative Societies Act 1993 the purchase of only one unit of residential property costing not more than two hundred and fifty thousand ringgit (RM250,000) per unit provided that the Sale and Purchase Agreement is executed on or after 30 August 2008 but not later than 31 December 2010.

(2) In this paragraph, "residential property" means a house, and a condominium unit, an apartment and a flat built as a dwelling house.

Made 5 September 2008

[Perb. CR(8.09)294/6/4-9(SJ. 9) (2009) (SK. 1);

LHDN. 01/35/(S)/42/51/231-17.10; PN(PU\*)159/XXXIV]

TAN SRI NOR MD BIN YAKOP  
*Second Minister of Finance*