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Warta Kerajaan

SERI PADUKA BAGINDA

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STAMP ACT 1949

STAMP DUTY (EXEMPTION) ORDER 2009

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) This order may be cited as the **Stamp Duty (Exemption) Order 2009**.
- (2) This order is deemed to have come into operation on 24 October 2009.

Exemption

2. (1) Any instrument of transfer on the amount of cost which constitute part of the cost of a property pursuant to the purchase of that property which has been issued with a green building index certificate, by the Board of Architect Malaysia established under section 3 of the Architects Act 1967 [Act 117], is exempted from stamp duty.

(2) The exemption in subparagraph (1) applies to any Sale and Purchase Agreement for the purchase of the property referred to in that subparagraph which is executed between a purchaser and a housing developer or property developer, licensed or registered under a Federal or State law, on or after 24 October 2009 but not later than 31 December 2014 and shall be given to the first owner of that property.

(3) The cost referred to in subparagraph (1) means cost to design and construct the property for the purpose of obtaining a green building index certificate and other costs as certified by the Board of Architect Malaysia.

Made 23 November 2009

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