



PARTICIPATING ORGANISATIONS' CIRCULAR

Date: 12 July 2023	No: G19 of 2023
--------------------	-----------------

STAMP DUTY ON CONTRACT NOTE

Please find attached the Federal Government Gazette dated 12 July 2023 P.U.(A) 208 on Stamp Duty (Remission) (No.3) Order 2023 for your attention.

Please take note that the implementation date of the remission under this Order is 13 July 2023.

For any further enquiries, please contact SMO at **03-20347777** or e-mail smo@bursamalaysia.com.

Director, Market Operations



12 Julai 2023
12 July 2023
P.U. (A) 208

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERINTAH DUTI SETEM (PEREMITAN) (NO. 3) 2023

STAMP DUTY (REMISSION) (NO. 3) ORDER 2023

DISIARKAN OLEH/
PUBLISHED BY
JABATAN PEGUAM NEGARA/
ATTORNEY GENERAL'S CHAMBERS

AKTA SETEM 1949

PERINTAH DUTI SETEM (PEREMITAN) (NO. 3) 2023

PADA menjalankan kuasa yang diberikan oleh subseksyen 80(2) Akta Setem 1949 [*Akta 378*], Menteri membuat perintah yang berikut:

Nama

1. Perintah ini bolehlah dinamakan **Perintah Duti Setem (Peremitan) (No. 3) 2023**.

Peremitan

2. (1) Menteri meremitkan duti setem di bawah subsubbutiran 31(a) Jadual Pertama kepada Akta yang melebihi kosong perpuluhan satu peratus daripada duti setem yang kena dibayar atas semua surat cara nota kontrak yang berhubungan dengan penjualan apa-apa syer atau stok yang disenaraikan di pasaran saham bagi bursa saham yang diluluskan di bawah subseksyen 8(2) Akta Pasaran Modal dan Perkhidmatan 2007 [*Akta 671*].

(2) Menteri selanjutnya meremitkan duti setem yang kena dibayar selepas peremitan di bawah subperenggan 2(1) yang melebihi satu ribu ringgit.

(3) Peremitan di bawah Perintah ini hendaklah hanya terpakai kepada surat cara nota kontrak yang disempurnakan pada atau selepas 13 Julai 2023 tetapi tidak lewat daripada 12 Julai 2028.

Pembatalan

3. Perintah Duti Setem (Peremitan) 2022 [*P.U. (A) 112/2022*] dibatalkan.

Dibuat 12 Julai 2023

[MOF.TAX(S)700-1/3/11 JLD.5; LHDN.AY.A 600-12/1/7(29)-313; PN(PU2)159/JLD.37]

ANWAR BIN IBRAHIM
Menteri Kewangan

STAMP ACT 1949

STAMP DUTY (REMISSION) (NO. 3) ORDER 2023

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. 3) Order 2023**.

Remission

2. (1) The Minister remits the stamp duty under subsubitem 31(a) of the First Schedule to the Act which is in excess of zero point one per centum of the stamp duty payable on all instruments of contract notes relating to the sales of any shares or stock which are listed on the stock market of a stock exchange approved under subsection 8(2) of the Capital Markets and Services Act 2007 [*Act 671*].

- (2) The Minister further remits the stamp duty payable after the remission under subparagraph 2(1) which is in excess of one thousand ringgit.

- (3) The remission under this Order shall only apply to the instruments of contract notes executed on or after 13 July 2023 but not later than 12 July 2028.

Revocation

3. The Stamp Duty (Remission) Order 2022 [*P.U. (A) 112/2022*] is revoked.

Made 12 July 2023

[MOF.TAX(S)700-1/3/11 JLD.5; LHDN.AY.A 600-12/1/7(29)-313; PN(PU2)159/JLD.37]

ANWAR BIN IBRAHIM
Minister of Finance