

**PARTICIPATING ORGANISATIONS' CIRCULAR**

Date : 27 December 2017

No : G 52 of 2017

**STAMP DUTY EXEMPTION ORDER FOR TRADING OF EXCHANGE TRADED  
FUND (ETF) AND STRUCTURED WARRANTS (SW)**

As part of the Federal Budget 2018, the trading of ETF and SW will be exempted from stamp duty for three (3) years. The attached is the Stamp Duty (Exemption Order) (No. 2) 2017 for your information and further action.

Please note that the exemption has been gazetted on 26 December 2017 and will be effective from 1 January 2018 to 31 December 2020.

For further clarification on the above, please contact the following persons:

Name	Tel No.	Email
1. Shahrul Amry B. Abdul Malek	03-2034 7765	shahrulamry@bursamalaysia.com
2. Khuriah Hanim Bt. Muhammad	03-2034 7053	khuriahhanim@bursamalaysia.com

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**Director, Market Operations**



26 Disember 2017  
26 December 2017  
P.U. (A) 408

# WARTA KERAJAAN PERSEKUTUAN

## *FEDERAL GOVERNMENT GAZETTE*

PERINTAH DUTI SETEM (PENGEQUALIAN) (NO. 2) 2017

*STAMP DUTY (EXEMPTION) (NO. 2) ORDER 2017*

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

AKTA SETEM 1949

PERINTAH DUTI SETEM (PENGECUALIAN) (NO. 2) 2017

PADA menjalankan kuasa yang diberikan oleh subseksyen 80(1) Akta Setem 1949 [*Akta 378*], Menteri membuat perintah yang berikut:

**Nama dan permulaan kuat kuasa**

1. (1) Perintah ini bolehlah dinamakan **Perintah Duti Setem (Pengecualian) (No. 2) 2017**.

(2) Perintah ini mula berkuat kuasa pada 1 Januari 2018.

**Pengecualian**

2. (1) Nota kontrak yang disempurnakan bagi transaksi penjualan dan pembelian waran berstruktur atau dana dagangan bursa yang diluluskan oleh Suruhanjaya Sekuriti Malaysia di bawah Akta Pasaran Modal dan Perkhidmatan 2007 [*Akta 671*] di Bursa Malaysia Securities Berhad dikecualikan daripada duti setem.

(2) Pengecualian yang disebut dalam subperenggan (1) hendaklah terpakai bagi nota kontrak yang disempurnakan pada atau selepas 1 Januari 2018 tetapi tidak lewat daripada 31 Disember 2020.

(3) Bagi maksud perenggan ini—

“dana dagangan bursa” mempunyai erti yang diberikan kepadanya dalam garis panduan yang berhubungan dengan dana dagangan bursa yang dikeluarkan oleh Suruhanjaya Sekuriti Malaysia di bawah Akta Pasaran Modal dan Perkhidmatan 2007;

“waran berstruktur” mempunyai erti yang diberikan kepadanya dalam garis panduan yang berhubungan dengan waran berstruktur yang dikeluarkan oleh Suruhanjaya Sekuriti Malaysia di bawah Akta Pasaran Modal dan Perkhidmatan 2007.

Dibuat 21 Disember 2017  
[CR(8.09)248/39/7-217 JLD.13(SK.1); PN(PU2)159/XXX]

DATUK SERI JOHARI BIN ABDUL GHANI  
*Menteri Kewangan Kedua*

STAMP ACT 1949

STAMP DUTY (EXEMPTION) (NO. 2) ORDER 2017

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 2017**.

(2) This Order comes into operation on 1 January 2018.

**Exemption**

2. (1) A contract note executed for the sale and purchase transaction of structured warrant or exchange-traded fund approved by the Securities Commission Malaysia under the Capital Markets and Services Act 2007 [Act 671] in Bursa Malaysia Securities Berhad is exempted from stamp duty.

(2) The exemption referred to in subparagraph (1) shall apply to the contract note executed on or after 1 January 2018 but not later than 31 December 2020.

(3) For the purpose of this paragraph—

“exchange-traded fund” has the meaning assigned to it in the guidelines relating to exchange-traded fund issued by the Securities Commission Malaysia under the Capital Markets and Services Act 2007;

“structured warrant” has the meaning assigned to it in the guidelines relating to structured warrant issued by the Securities Commission Malaysia under the Capital Markets and Services Act 2007.

Made 21 December 2017

[CR(8.09)248/39/7-217 JLD.13(SK.1); PN(PU2)159/XXX]

DATUK SERI JOHARI BIN ABDUL GHANI  
*Second Minister of Finance*