23 Disember 2025
23 December 2025
P.U. (A) 450

WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

PERINTAH DUTI SETEM (NOTA KONTRAK BAGI TRANSAKSI PENJUALAN DAN PEMBELIAN DANA DAGANGAN BURSA DAN TRANSAKSI PEMBELIAN WARAN BERSTRUKTUR) (PENGECUALIAN) 2025

STAMP DUTY (CONTRACT NOTE FOR SALE AND PURCHASE TRANSACTION OF EXCHANGE-TRADED FUND AND PURCHASE TRANSACTION OF STRUCTURED WARRANT) (EXEMPTION) ORDER 2025

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

AKTA SETEM 1949

PERINTAH DUTI SETEM (NOTA KONTRAK BAGI TRANSAKSI PENJUALAN DAN PEMBELIAN DANA DAGANGAN BURSA DAN TRANSAKSI PEMBELIAN WARAN BERSTRUKTUR) (PENGECUALIAN) 2025

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 (Nota Kontrak bagi Transaksi Penjualan dan Pembelian Dana Dagangan Bursa dan Transaksi Pembelian Waran Berstruktur) (Pengecualian) 2025**.

(2) Perintah ini mula berkuat kuasa pada 1 Januari 2026.

Pengecualian

2. (1) Menteri mengecualikan daripada duti setem apa-apa nota kontrak yang disempurnakan bagi—

(a) transaksi penjualan dan pembelian dana dagangan bursa; dan

(b) transaksi pembelian waran berstruktur,

yang diluluskan oleh Suruhanjaya Sekuriti Malaysia di bawah Akta Pasaran Modal dan Perkhidmatan 2007 [*Akta 671*] di Bursa Malaysia Securities Berhad.

(2) Pengecualian duti setem di bawah subperenggan (1) hendaklah terpakai bagi nota kontrak yang disempurnakan pada atau selepas 1 Januari 2026 tetapi tidak lewat daripada 31 Disember 2028.

(3) Bagi maksud perenggan ini, “dana dagangan bursa” dan “waran berstruktur” mempunyai erti yang diberikan kepadanya dalam garis panduan yang berhubungan dengan dana dagangan bursa dan waran berstruktur yang dikeluarkan oleh Suruhanjaya Sekuriti Malaysia di bawah Akta Pasaran Modal dan Perkhidmatan 2007.

Dibuat 19 Disember 2025
[MOF.TAX(S)700-1/3/11 JLD. 8; LHDN.AY.A 600-12/1/7 (29) – 486; PN(PU2)159/JLD.38]

DATUK SERI AMIR HAMZAH BIN AZIZAN
Menteri Kewangan II

STAMP ACT 1949

STAMP DUTY (CONTRACT NOTE FOR SALE AND PURCHASE TRANSACTION OF EXCHANGE-TRADED FUND AND PURCHASE TRANSACTION OF STRUCTURED WARRANT) (EXEMPTION) ORDER 2025

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 (Contract Note for Sale and Purchase Transaction of Exchange-Traded Fund and Purchase Transaction of Structured Warrant) (Exemption) Order 2025**.

(2) This Order comes into operation on 1 January 2026.

Exemption

2. (1) The Minister exempts from stamp duty any contract note executed for—

(a) the sale and purchase transaction of exchange-traded fund; and

(b) the purchase transaction of structured warrant,

approved by the Securities Commission Malaysia under the Capital Markets and Services Act 2007 [*Act 671*] in Bursa Malaysia Securities Berhad.

(2) The exemption of stamp duty under subparagraph (1) shall apply to a contract note executed on or after 1 January 2026 but not later than 31 December 2028.

(3) For the purposes of this paragraph, “exchange-traded fund” and “structured warrant” have the meaning assigned to them in the guidelines relating to exchange-traded fund and stuctured warrant issued by the Securities Commission Malaysia under the Capital Markets and Services Act 2007.

Made 19 December 2025
[MOF.TAX(S)700-1/3/11 JLD. 8; LHDN.AY.A 600-12/1/7 (29) – 486; PN(PU2)159/JLD.38]

DATUK SERI AMIR HAMZAH BIN AZIZAN
Finance Minister II