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**Stamp Duty on Purchase of Property
(Corrected and Updated on 17 APRIL 2019)**

Stamp Duty (Remission) Order 2018	[PU(A) 320/2018]
Stamp Duty (Remission) (No 2) Order 2018	[PU(A) 376/2018]
Stamp Duty (Exemption) (No 4) Order 2018	[PU(A) 321/2018]
Stamp Duty (Exemption) (No 6) Order 2018	[PU(A) 377/2018]
Stamp Duty (Exemption) (No 7) Order 2018	[PU(A) 378/2018]
Stamp Duty (Remission) Order 2019	[PU(A) 49/2019]

Stamp Duty Remission for Property Value Up to RM2,500,000

Initially, the additional layer of 4% on stamp duty was intended to be applicable with effect from 1 January 2019. However, a remission order^[1] has been issued which is effective from 1 January 2019 up to 30 June 2019, whereby the stamp duty rate of 3% shall apply to properties valued between RM1,000,001 and RM2,500,000 as set out in the table below:

Property value	Stamp duty rate	
	On or before 30 June 2019	From 1 July 2019
First RM100,000	1%	1%
RM100,001 – RM500,000	2%	2%
RM500,001 – RM1,000,000	3%	3%
RM1,000,001 – RM2,500,000	3%	4%

Stamp Duty Exemption for First-Time Home Buyers

Changes in stamp duty and exemptions for first-time home buyers in news last year has been gazetted and now confirmed with effect from 1 January 2019 and 1 July 2019 respectively as follows:

No	Property value	Stamp duty exemption	Effective period
1.	RM300,000 and below	Full stamp duty exemption on the instrument of transfer ^[2] and the loan agreement ^[3]	Sale and purchase agreement signed in 2019
2.	RM300,001 –	Full stamp duty	Sale and purchase agreement

	RM1,000,000 (only applicable to purchase of residential property from a property developer)	exemption on the instrument of transfer ^[4]	signed from 1 January 2019 to 30 June 2019
3.	RM300,001 – RM500,000	Full stamp duty exemption on the instrument of transfer ^[5] and loan agreement ^[6] for the first RM300,000 and the remaining will be subject to the prevailing stamp duty rate	Sale and purchase agreement signed between 1 July 2019 and 31 December 2020

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^[1] Stamp Duty (Remission) (No 2) Order 2018 [PU(A) 376/2018]

^[2] Stamp Duty (Exemption) (No 6) Order 2018 [PU(A) 377/2018]

^[3] Stamp Duty (Exemption) (No 4) Order 2018 [PU(A) 321/2018]

^[4] Stamp Duty (Exemption) (No 7) Order 2018 [PU(A) 378/2018]

^[5] Stamp Duty (Remission) Order 2019 [PU(A) 49/2019]

^[6] Stamp Duty (Remission) Order 2018 [PU(A) 320/2018]