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### Stamp Duty (Remission) (No 2) Order 2019

With effect from 1 January 2020, 50% of the stamp duty chargeable on any instrument of transfer in respect of any immovable property operating as a voluntary disposition *inter vivos* from the donor to the recipient, as specified below, shall be remitted:

Donor	Recipient
Mother or father, or mother and father	* Child
* Child	Mother or father, or mother and father

To be eligible, the instrument of transfer in respect of the immovable property must be executed on or after 1 January 2020 and the recipient must be a Malaysian citizen.

With this remission order, the Stamp Duty (Remission) (No 7) Order 2002 (**2002 Remission**) is revoked. Under the 2002 Remission, it is not a requirement for the recipient of the transfer to be a Malaysian citizen.

*\* Child means a legitimate child, a stepchild or child adopted in accordance with any law*

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