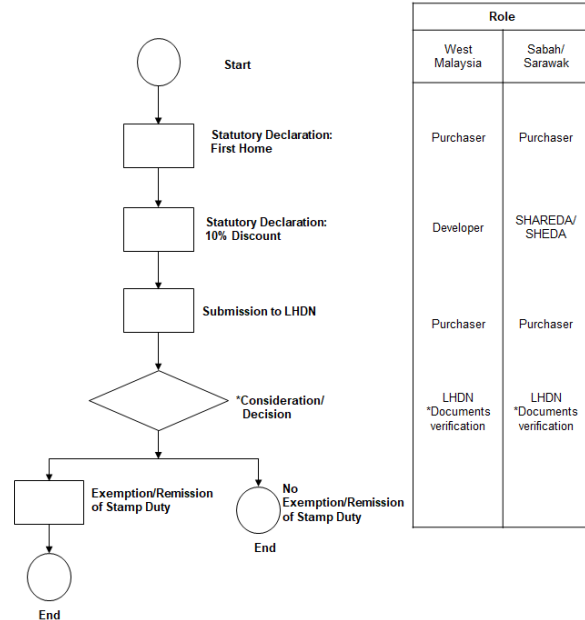


### **FAQ i-MILIKI (Translation by SHEDA)**


NO	QUESTION	DESCRIPTION
1	What is i-Miliki?	i-Miliki is a Malaysian Home Ownership Initiative. This initiative provides MOT and loan agreement stamp duty exemption/remission for Sale and Purchase Agreements (SPA) executed from 1 June 2022 until 31 December 2023 through gazette PU(A)176/2023, PU(A)177/2023, PU(A)179/2023 and PU(A)180/2023.
2	What are the terms and conditions of applying i-Miliki?	<ul style="list-style-type: none"> <li>i. For purchasers – The house purchased must be their first house;</li> <li>ii. For developers – At least 10% discount given to the purchaser from the declared original price;</li> <li>iii. SPA executed between 1 June 2022 to 31 December 2023;</li> </ul>
3	When is the transaction deadline in order for SPAs to be eligible for i-Miliki application?	Not later than 31 December 2023.
4	When is the stamping deadline for SPAs under i-Miliki application?	Not later than 31 January 2024.
5	What is the application process of i-Miliki?	After fulfilling the condition of applying i-Miliki, purchasers and developers must complete/sign the Statutory Declaration Form (SD) according to the flow chart below:

		 <pre> graph TD     Start((Start)) --&gt; SD1[Statutory Declaration: First Home]     SD1 --&gt; SD2[Statutory Declaration: 10% Discount]     SD2 --&gt; LHDN[Submission to LHDN]     LHDN --&gt; Decision{Consideration/ Decision}     Decision --&gt; Exemption[Exemption/Remission of Stamp Duty]     Decision --&gt; NoExemption((No Exemption/Remission of Stamp Duty))     Exemption --&gt; End1((End))     NoExemption --&gt; End2((End)) </pre> <table border="1" data-bbox="1523 207 1702 734"> <thead> <tr> <th colspan="2">Role</th> </tr> <tr> <th>West Malaysia</th> <th>Sabah/ Sarawak</th> </tr> </thead> <tbody> <tr> <td>Purchaser</td> <td>Purchaser</td> </tr> <tr> <td>Developer</td> <td>SHARED/ SHEDA</td> </tr> <tr> <td>Purchaser</td> <td>Purchaser</td> </tr> <tr> <td>LHDN Documents verification</td> <td>LHDN Documents verification</td> </tr> </tbody> </table>	Role		West Malaysia	Sabah/ Sarawak	Purchaser	Purchaser	Developer	SHARED/ SHEDA	Purchaser	Purchaser	LHDN Documents verification	LHDN Documents verification
Role														
West Malaysia	Sabah/ Sarawak													
Purchaser	Purchaser													
Developer	SHARED/ SHEDA													
Purchaser	Purchaser													
LHDN Documents verification	LHDN Documents verification													
6	<p>What documents are needed to be submitted for i-Miliki's application other than Statutory Declaration Form?</p>	<p>Besides the Statutory Declaration Form, applicant must prepare the following documents:</p> <ol style="list-style-type: none"> <li>Copy of Advertisement and Sales Permit (AP)</li> <li>Copy of Sale and Purchase Agreement (SPA)</li> <li>Copy of Purchaser's Identity Card</li> <li>Copy of Land Grant</li> </ol>												
7	<p>Where can I obtain information about i-Miliki?</p>	<p>Information on i-Miliki can be referred to in KPKT's website at <a href="http://www.kpkt.gov.my">www.kpkt.gov.my</a>. i-Miliki's information is displayed on the slider as well as the "Inisiatif Rakyat" space.</p>												
8	<p>Who are the housing developers involved in this initiative?</p>	<p>Housing developers who have obtained a Housing Developers license under the Housing Development (Control and Licensing) Act 1966 [Act 118] or Housing Development (Control and Licensing) Enactment 1978, Sabah [No. 24 of 1978] or Housing Development (Control and Licensing) Ordinance 2013, Sarawak [Cap. 69].</p>												

9	How is the 10% discount by developers verified?	<p>Developers and purchasers in West Malaysia must declare the giving and receipt of the residential property price discount of at least 10% through the provided/prepared Statutory Declaration Form.</p> <p>Whereas developers in Sabah and Sarawak must declare the discounted price in the form provided by SHAREDADA/SHEDA during registration of housing projects with SHAREDADA/SHEDA. Only projects registered with SHAREDADA/SHEDA are eligible for exemption/remission of relevant stamp duty.</p> <p>SHAREDADA/SHEDA will only endorse through the prescribed Statutory Declaration for registered projects.</p>
10	Are properties in the secondary market involved in this stamp duty exemption/remission?	<p>No. i-Miliki only applies to residential property purchased from housing developers only.</p> <p>However, should the purchaser buy the first house from secondary market at RM500,000 and below, purchaser can still apply for stamp duty exemption under the Stamp Duty (Exemption) Order P.U(A) Order 53/2021 and P.U(A)54/2021.</p>
11	What types of residential property are eligible for this stamp duty exemption/remission?	<p>Residential properties i.e. a house, a condominium unit, an apartment or flat, purchased or obtained solely to be used as a dwelling house, and includes a serviced apartment and small office/home office (SOHO) for which the property developer has obtained and approved for Housing Developer's License and Advertising and Sales Permit under the Housing Development (Control and Licensing) Act 1966 [Act 118], Housing Development Enactment (Control and Licensing) 1978, Sabah [No.24 of 1978] or Development Ordinance Housing (Control and Licensing) 2013, Sarawak [Cap.69].</p>
12	Do developers need to register their development schemes to property developers' associations such as REHDA, SHEDA and SHAREDADA to enable purchasers of the said development schemes to enjoy the stamp duty exemption/remission?	<p>Licensed Housing Developers do not need to register types of development projects to enable house purchasers to apply for stamp duty exemption/remission. It is enough for the developer to provide a discount of at least 10% of the original price of the residential property and confirm the 10% discount through the Statutory Declaration Form provided.</p>

13	Can purchasers of unlicensed housing projects apply for stamp duty exemption/remission?	No. Only purchasers from licensed housing development projects are eligible to apply under the Housing Development (Control and Licensing) Act 1966 [Act 118] or Housing Development Enactment (Control and Licensing) 1978, Sabah [No. 24 of 1978] or Ordinance Housing Development (Control and Licensing) 2013, Sarawak [Cap. 69]
14	Where can the Statutory Declaration Form be obtained?	Statutory Declaration Form can be downloaded through the KPKT website at <a href="http://www.kpkt.gov.my">www.kpkt.gov.my</a>
15	Where should the Statutory Declaration Form be submitted?	A completed Statutory Declaration Form must be attached upon stamping application to the Lembaga Hasil Dalam Negeri (LHDN) at <a href="https://stamps.hasil.gov.my">https://stamps.hasil.gov.my</a>
16	Do developers need to give a 10% discount for residential property priced at RM300,000 and below?	For residential properties priced at RM300,000 and below, developers do not need to provide a discount of at least 10% as this price is subjected to the controlled pricing set out in the gazette order.
17	How do the developers prove the provision of 10% discount?	Developers are required to declare a discount in Advertisement and Sales Permit (AP) in the Housing Integrated Management System (HIMS) system and complete the provided Statutory Declaration Form.  For housing developers in Sabah and Sarawak, the verification process of this discount is administered by SHARED/SHEDA.
18	Is the submission of i-Miliki application by bundle (group) to LHDN is allowed? Referring to the same housing project.	No. Applications must be submitted separately.
19	How long does it take to process the application?	Applications will be processed within 15 working days from the date of completed application is submitted. Incomplete documents will result in the application being rejected.

20	How to know if i-Miliki application is approved or rejected?	Checking the application for i-Miliki can be done through the STAMPS portal at <a href="https://stamps.hasil.gov.my">https://stamps.hasil.gov.my</a> by searching using the adjudication number.
21	Where can developers/purchasers get more information regarding i-Miliki?	Any further information and questions regarding i-Miliki's concerns can be directed to the following email address: <a href="mailto:hope@kpkt.gov.my">hope@kpkt.gov.my</a>
22	Can a company's authorized representative sign this statutory declaration in lieu of the Board of Directors?	No, only Board Members (BOD) registered with SSM may sign.
23	Is the Bumiputera lot discount included as a discount provided by the developer?	Any discount given by the developer must be at least 10%, as demonstrated through the Sales Agreement and the sale price declared upon application for an Advertising and Sales Permit (AP).
24	Is a 10% discount to be provided for housing development projects in Sabah and Melaka?	Housing development projects in Melaka have undergone State Level Committee reviews, such as the Melaka State Boundary and Division Committee Meeting (JKBB), where the housing scheme has been classified under Controlled Price. This parallels the situation in Sabah, referring to their respective state mechanisms. Therefore, housing schemes identified as Controlled Prices by the Melaka State Government and Sabah are exempt from the 10% home purchase discount requirement and remain eligible for a stamp duty exemption, i-Miliki.
25	What should be filled in the empty space below?	Please refer to the example of filling out the SD below or Attachment 1.

		<div data-bbox="1055 231 1787 694" style="border: 1px solid black; padding: 5px;"> <p style="text-align: center;"><i>*potong yang tidak berkenaan</i> <span style="float: right;"><i>*potong yang tidak berkenaan</i></span>  <span style="float: right;"><i>**Hanya pembeli rumah pertama yang perlu tandatangan akuan ini</i></span></p> <hr/> <p>Saya/Kami membuat pengakuan ini dengan penuh kesedaran dan kepercayaan bahawa semua fakta yang diberi adalah benar menurut kehendak peruntukan Akta Akuan Berkanun 1960.</p> <p>Diperbuat dan dengan sesungguhnya diakui oleh )  yang tersebut namanya di atas )</p> <p>di ..... )  di Negeri ..... )  pada ..... 20 ..... )</p> <p style="text-align: center;">Di hadapan saya,</p> <p style="text-align: center;">.....  (Hakim Mahkamah Seksyen/Majistret/  Pesuruhjaya Sumpah)</p> <p><i>*Pemaju dan pembeli adalah bertanggungjawab untuk memastikan kesemua maklumat yang dipaparkan adalah betul. Kegagalan berbuat demikian akan menyebabkan permohonan ini terbatal.</i></p> </div> <div data-bbox="1055 735 1787 1225" style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p style="text-align: center;"><i>*potong yang tidak berkenaan</i> <span style="float: right;"><i>*potong yang tidak berkenaan</i></span>  <span style="float: right;"><i>**Hanya pembeli rumah pertama yang perlu tandatangan akuan ini</i></span></p> <hr/> <p>Saya/Kami membuat pengakuan ini dengan penuh kesedaran dan kepercayaan bahawa semua fakta yang diberi adalah benar menurut kehendak peruntukan Akta Akuan Berkanun 1960.</p> <p>Diperbuat dan dengan sesungguhnya diakui oleh )  yang tersebut namanya di atas )</p> <p>di ...SERI GOMBAK..... )  di Negeri ...SELANGOR..... )  pada ...31 JULAI....., 2023..... )</p> <p style="text-align: center;">Di hadapan saya,</p> <p style="text-align: center;">.....  (Hakim Mahkamah Seksyen/Majistret/  Pesuruhjaya Sumpah)</p> <div style="text-align: right; margin-right: 50px;">  </div> <p><i>*Pemaju dan pembeli adalah bertanggungjawab untuk memastikan kesemua maklumat yang dipaparkan adalah betul. Kegagalan berbuat demikian akan menyebabkan permohonan ini terbatal.</i></p> </div>
26	Is manual filling of the SD (handwriting) allowed?	The SD filling should be clear and legible when uploaded on the stamps website. Applicants may choose either handwriting or typing, according to their convenience.

	SITUATION	EXPLANATION
1	I am a first house purchaser and the developer has given a 12% discount on the house purchased. The Sale and Purchase Agreement was signed on 30 May 2022. Am I eligible for i-Miliki?	Based on this situation, the applicant is <u>not eligible</u> to apply for i-Miliki as the stated period does not fulfill the conditions that has been set.
2	I have purchased a house from my neighbour. I'm a first house purchaser. Can I apply for i-Miliki?	Applicant is <u>not eligible</u> to apply for i-Miliki as the house purchase must be from the original developer and not from the secondary market.
3	I have purchased a house from the developer, but the discount given was 9%. Am I eligible to receive tax exemption/remission through i-Miliki?	Applicant is not eligible to receive i-Miliki as the main criteria required are as follows: i. Ensure that the Sale and Purchase Agreement (SPA) date is completed between 1 June 2022 and 31 December 2023; ii. The house purchased is the first house; iii. There is at least a 10% discount from the original price offered by developer.
4	Am I eligible to apply for i-Miliki if I sign the SPA before 31 December 2023 but the developer completed the stamping on 1 February 2024?	Further to the gazette, house purchaser must sign a Sale and Purchase Agreement (SPA) not later than 31 December 2023 and before 31 January 2024 for stamping. Therefore, the date of 1 February 2024 is a period that exceeds the stipulation stated in the gazette. Therefore, house purchaser is not eligible to apply for i-Miliki.
5	Are the house purchasers eligible to apply for i-Miliki if the development is service apartment unit or service suite?	Further to the gazette, residential properties i.e. a house, a condominium unit, an apartment or flat, purchased or obtained solely to be used as a dwelling house, and includes a serviced apartment and small office home office (SOHO). Therefore, applicants are eligible to apply for i-Miliki.
6	What about the situation when the application has been rejected, am I still eligible to re-apply?	Appeals can be made subject to the conditions of PU(A)176/2023, PU(A)177/2023, PU(A)179/2023 & PU(A)180/2023.
7	Am I eligible to enjoy stamp duty exemption/remission for the purchase of the first house after signing the SPA on 26 April 2023 with a purchase price of RM490,800 compared to the original price offered at RM730,000. SPA stamping has been done on 12 May 2023. How can I get the refund back?	Yes, this applicant is eligible for i-Miliki. For refund purposes to LHDN, the applicant must apply to the LHDN through refund.