



**MINISTRY OF FINANCE  
BRUNEI DARUSSALAM**

**Press Release  
Stamp Act (Amendment) Order, 2013**

Ministry of Finance is pleased to announce that His Majesty the Sultan and Yang Di-Pertuan of Brunei Darussalam has consented for the commencement of the Stamp Act (Amendment) Order, 2013 with effect from 1<sup>st</sup> April 2013.

The Order introduces a number of changes to the Stamp Act among which are the amendments where all instruments listed in the First Schedule shall be duly stamped. In addition to this, instruments not duly stamped shall not be admissible as evidence. These amendments seek to update the current Stamp Act with the intention to create and promote a conducive business environment where businesses are assured that stamped business transaction instruments may be used as evidence in the event of any dispute.

In addition to this, His Majesty the Sultan and Yang Di-Pertuan of Brunei Darussalam has consented for the Ministry of Finance to administer the exemption from payment of stamp duty for the following:

- (i) any loan instrument through a financing facility for first house (including land) up to \$250,000;
- (ii) any tenancy instrument for the rental of a house with rental of up to B\$2,000; dan
- (iii) any instrument involving the transfer of property or shares between the owner and his dependent only, which is from husband to wife or wife to husband; and from father or mother to their children including adopted children that are registered (male and female).

Ministry of Finance  
Brunei Darussalam

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