

Together We Develop The Nation



LHDNM

Real Property Gains Tax



Nora, LHDNM CPKL

Introduction

Real Property Gains Tax (RPGT) is tax charged on gains arising from the disposal/sale of real properties or shares in Real Property Companies (RPC)

Submission of RPGT Form

Item	Before 1 April 2007	From 1 January 2010
Disposer/Seller i. Real Property ii. Shares in RPC	CKHT 1 CKHT 1	CKHT 1A CKHT 1B
Acquirer/Buyer i. Real Property ii. Shares in RPC	CKHT 2 CKHT 2	CKHT 2A CKHT 2A

Submit the RPGT forms within 60 days from the date of disposal to the LHDNM Branch which handles the disposer's tax file

Attach The Following Documents

- Copy of Sale and Purchase Agreement (S&P)
- Form of Transfer of Securities (Form 32A) and Form of Allotment of Shares (Form 24)
- Copy of Letter of Ownership (if any)/ Memorandum of Transfer (KTN 14A)
- Receipts of expenses/incidental costs

Remittance

Acquirer is required to remit an amount equivalent to 2% of the consideration value or the whole sum of the consideration (whichever is less) within

60 days from the disposal date to LHDNM. If the disposal is not liable to RPGT, the disposer is not required to do so by filling in Form CKHT 3

Disposals Not Liable to RPGT

- Disposal made after 5 years from the date of acquisition of the property
- Gift/transfer of real property between:
 - Husband and wife
 - Parent and child
 - Grandparent and grandchild
- Gains on disposal of residential property once in-a-lifetime for Malaysian citizen or permanent resident of Malaysia (Application for exemption must be made by filling up an Form under Section 8, RPGT Act 1976)

RPGT Rate

From 1st January 2010, RPGT will be imposed at the effective rate of 5% on gains arising from the disposal of real properties/shares in Real Property Companies within 5 years from the date of acquisition

RPGT Payment Facilities

- LHDNM Payment Counter (Jalan Duta Kuala Lumpur, Kuching & Kota Kinabalu)
- CIMB Bank
- Public Bank
- Maybank
- EON Bank
- Pos Malaysia Counter
- Affin Bank
- e-Bayaran at LHDNM Website: www.hasil.gov.my



www.hasil.gov.my
1-300-88-3010

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