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REAL PROPERTY GAINS TAX

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Lembaga Hasil Dalam Negeri Malaysia

1-300-88-3010

Introduction

Real Property Gains Tax (RPGT) is 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) for the acquisition and disposal of the asset and the sale of shares
- Form of Transfer of Securities (Form 32A) for the acquisition and disposal of RPC shares
Form of Allotment of Shares (Form 24) for the acquisition of RPC shares
- Copy of the Title/Memorandum of Transfer (KTN 14A)
- Receipts and invoices for expenses/incidental costs

Remittance

The acquirer is required to remit an amount equivalent to 2% of the consideration or the whole sum if the cash part of the consideration is less than 2% (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 filing in Form CKHT 3

Payment Services At LHDNM Agent Bank (Other Than e-Bayaran and LHDNM Payment Counter)

CIMB BANK	PUBLIC BANK	MAYBANK	HONG LEONG BANK	POS MALAYSIA	AFFIN BANK	CITIBANK
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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 a Malaysian citizen or permanent resident of Malaysia (Application for exemption must be made by filling up an Exemption Form under Section 8, RPGT Act 1976)

RPGT Rate

With effect from 2012, RPGT will be imposed at the effective rate of :

- i) 10% on gains arising from the disposal of real properties/shares in Real Property Companies which is made within 2 years from the date of acquisition
- ii) 5% on gains arising from the disposal of real properties/shares in Real Property Companies in the 3rd to the 5th years from the date of acquisition.

RPGT Effective Rates from 1st January 2012

Disposal of chargeable asset	Effective Rate
Disposal within 2 years from the date of acquisition	10%
Disposal in the 3rd to the 5th Year from the date of acquisition	5%

Disclaimer

This leaflet is issued for general information only. It does not contain final advice or complete information pertaining to a particular topic and should not be used as legal reference.