

**IN THE COURT OF APPEAL OF MALAYSIA IN PUTRAJAYA
(APPELLATE JURISDICTION)
CIVIL APPEAL NO: W-01-93-2009**

BETWEEN

HAMDAN ABDUL HAMID

... APPELLANT

AND

KETUA PENGARAH HASIL DALAM NEGERI

... RESPONDENT

Revenue Law– interpretation – paragraph 12 Schedule 2 - Real Property Gains Tax 1976,

Issue : Whether the tax payer is liable to be taxed under Part III of Schedule 5 of the Real Property Gains Tax 1976 Act or is exempted from tax under paragraph 12 of Schedule 2 of the Real Property Gains Tax 1976 Act.

Decision : The Court of Appeal allowed the tax payer's appeal.

The disposal of property by way of gift from father (who is a non resident) to his daughter is exempt from tax under paragraph 12 of Schedule 2 notwithstanding that the disposal was made after 5 years.

Status : No grounds of judgment are provided by the Court of Appeal. No right of further appeal.

Date of Judgment : 8 February 2012