

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 • Real Property • Shares in RPC	CKHT 1 CKHT 1	CKHT 1 A CKHT 1 B
Acquirer • Real Property • Shares in RPC	CKHT 2 CKHT 2	CKHT 2 A CKHT 2 A

Submit the RPGT Form within 60 days after the date of disposal to the LHDNM branch which handles the disposer's tax file

Attach The Following Documents

- Disposal of Real Property**
 - Copy of stamped Sale & Purchase Agreement (S&P) / Copy of stamped Memorandum of Transfer (Form 14A National Land Code)
 - Copy of the Title (if any)
 - Receipts and invoices for expenses / incidental costs
- Disposal of Shares in RPC**
 - Copy of stamped Sale & Purchase Agreement (S&P) / Stamped Form of Transfer of Securities (Form 32A Companies Act 1965 / Form 105 Companies Act 1965) / Stamped Copy of Return of Allotment of Shares (Form 24 Companies Act 1965 / Superform Akta Syarikat 1965)
 - Copy of the Title (if any)
 - Receipts and invoices for expenses / incidental costs

REMITTANCE

1) The acquirer is required to remit an amount equivalent to 3% of the total consideration or the whole sum of cash consideration (whichever is less) within 60 days after the disposal date to DGIR.

2) If the disposal is by a disposer who is not a Malaysian Citizen and Malaysian permanent resident, the acquirer is required to remit an amount equivalent to 7% of the total consideration or the whole sum of cash consideration (whichever is less) within 60 days after the disposal date to Director General of Inland Revenue

* If the disposal is not liable to RPGT, the disposer may submit Form CKHT 3. The remittance of 3% or 7% need not be made if the form is submitted

Exemption Of RPGT

Includes:

- Disposal made after 5 years
- Transfer of asset by way of gift by a donor
- Gains on disposal of one private residence only for a Malaysian citizen or permanent resident (once in a life time)

RPGT Rates W.E.F 1/1/2014

CATEGORY OF DISPOSAL	DISPOSER	OTHER THAN COMPANY AND OTHER THAN NON-CITIZEN AND NON-PERMANENT RESIDENT INDIVIDUAL	1) NON-CITIZEN AND NON-PERMANENT RESIDENT INDIVIDUAL 2) THE ESTATE OF DECEASED PERSON WHO IS NOT A CITIZEN AND NOT A PERMANENT RESIDENT	COMPANY
	Within 3 years after the date of acquisition	30%	30%	
In the 4 th year after the date of acquisition	20%	30%	20%	
In the 5 th year after the date of acquisition	15%	30%	15%	
In the 6 th year after the date of acquisition	0%	5%	5%	

CUKAI KEUNTUNGAN HARTA TANAH
Real Property Gains Tax



Cukai Keuntungan Harta Tanah (CKHT) dikenakan atas keuntungan daripada pelupusan / penjualan harta tanah atau saham dalam Syarikat Harta Tanah (SHT)

Penghantaran Borang CKHT

PERKARA	SEBELUM 1 APRIL 2007	MULAI 1 JANUARI 2010
Pelupus • Harta Tanah • Saham SHT	CKHT 1 CKHT 1	CKHT 1 A CKHT 1 B
Pemeroleh • Harta Tanah • Saham SHT	CKHT 2 CKHT 2	CKHT 2 A CKHT 2 A

Hantar Borang CKHT ke cawangan LHDNM di mana fail cukai pendapatan pelupus dikendalikan dalam tempoh 60 hari selepas tarikh pelupusan

Dokumen Yang Perlu Disertakan

i. Pelupusan Harta Tanah

- Salinan Perjanjian Jual Beli bersetem / Memorandum Pindah Milik (Borang 14A) bersetem
- Salinan Surat Hakmilik (jika ada)
- Resit bayaran dan invoice bagi perbelanjaan / kos sampingan yang dituntut

ii. Pelupusan Saham SHT

- Salinan Perjanjian Jual Beli bersetem / Borang 32A Akta Syarikat 1965 / Borang 105 Akta Syarikat 2016 bersetem / Borang 24 Akta Syarikat 1965 / Superform Akta Syarikat 2016
- Salinan Surat Hakmilik (jika ada)
- Resit bayaran dan invoice bagi perbelanjaan / kos sampingan yang dituntut

REMITAN

- 1) Pembeli / pemeroleh dikehendaki meremit 3% daripada harga balasan atau kesemua balasan wang (yang mana lebih rendah) kepada KPHDN dalam tempoh 60 hari selepas tarikh pemerolehan
- 2) Bagi pelupusan oleh pelupus yang Bukan Warganegara Malaysia dan Bukan Pemastautin Tetap Malaysia, pembeli / pemeroleh dikehendaki meremit 7% daripada harga balasan atau kesemua wang balasan (yang mana lebih rendah) kepada Ketua Pengarah Hasil Dalam Negeri dalam tempoh 60 hari selepas tarikh pemerolehan

* Bagi pelupusan yang tidak dikenakan CKHT, pelupus boleh mengemukakan borang CKHT 3 supaya remitan 3% atau 7% tidak perlu dibuat

Pengecualian CKHT

Antaranya:

- Pelupusan yang dibuat selepas 5 tahun
- Pemberian atas dasar kasih sayang
- Keuntungan daripada pelupusan satu kediaman persendirian sahaja sekali seumur hidup

Kadar CKHT Mulai 1/1/2014

KATEGORI PELUPUSAN	PELUPUS	SELAIN SYARIKAT DAN SELAIN INDIVIDU BUKAN WARGANEGARA DAN BUKAN PEMASTAUTIN TETAP	1) INDIVIDU BUKAN WARGANEGARA DAN BUKAN PEMASTAUTIN TETAP 2) HARTA PUSAKA SIMATI (INDIVIDU) YANG BERSTATUS BUKAN WARGANEGARA DAN BUKAN PEMASTAUTINTETAP	SYARIKAT
	Dalam tempoh 3 tahun	30%	30%	
Dalam tahun ke-4	20%	30%	20%	
Dalam tahun ke-5	15%	30%	15%	
Dalam tahun ke-6	0%	5%	5%	



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Creating Awareness
Physical Space to Digital Space

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