CKHT

RPGT

CUKAI KEUNTUNGAN HARTA TANAH
REAL PROPERTY GAINS TAX

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Apakah Cukai Keuntungan Harta Tanah?
What is Real Property Gains Tax?

Cukai Keuntungan Harta Tanah (CKHT) adalah cukai dikenakan atas keuntungan pelupusan aset yang terletak di Malaysia.

Real Property Gains Tax (RPGT) is a tax imposed on gains from the disposal of assets located in Malaysia.

Kadar Cukai
Tax Rate

Mengikut kategori pelupus (individu warganegara/pemastautin tetap / syarikat / dll) bergantung kepada tempoh pemilikan atau pegangan sesuatu aset. Maklumat kadar CKHT di infografik kadar cukai.

Based on the category of disposer (individual citizen / permanent resident / company / etc.) depending on the period of ownership / holding of an asset. RPGT rate information is in the tax rate infographic.

Pihak yang terlibat
Parties involved

Pelupus *Disposer*	Pemeroleh *Acquirer*
Orang yang menjual / melupuskan aset *Person who sell / dispose of asset*	Orang yang membeli / memperoleh aset *Person who buy / acquire asset*

Jenis aset yang dikenakan CKHT
type of asset is charged with RPGT

Harta tanah *Real property*	Syer *Shares*
Harta tanah yang terletak di Malaysia. *Real property located in Malaysia:* 1. Bangunan kediaman. *Residential buildings.* 2. Bangunan komersil. *Commercial buildings.* 3. Tanah kosong. *Empty land.*	1. Syer syarikat harta tanah. *Shares in real estate companies.* 2. Syer sebagai balasan atas pindahan harta tanah kepada syarikat yang dikawal. *Shares in return for the transfer of real estate to a controlled company.*

Maksud keuntungan daripada pelupusan aset
The meaning of gain from disposal of asset

Harga pelupusan ditolak dengan harga pemerolehan.
The disposal price minus from the acquisition price.

Harga pelupusan ***Disposal price***	**Harga pemerolehan** ***Acquisition price***
Amaun atau nilai balasan pelupusan (-) Belanja dibenarkan (Ubah suai / tambahan / mengekalkan hak milik atau nilai harta tanah) (-) Kos sampingan pelupusan (guaman / duti setem / komisen dll) *Amount or value of the consideration for the disposal of an asset* *(-) Allowable expenses (modifications / additions / to maintain property ownership or value)* *(-) Disposal incidental costs (legal fees / stamp duty / commission etc)*	Amaun atau nilai balasan pemerolehan (+) Kos sampingan pemerolehan (guaman / duti setem / komisen dll) (-) Penerimaan pampasan / ganti rugi / insurans kerana kerosakan atau susut nilai aset (-) Deposit terlucut hak *Amount or value of the consideration for the acquisition of an asset* *(+) Acquisition incidental costs (legal fees / stamp duty / commission etc)* *(-) Receipt of compensation / insurance for damage or depreciation of assets* *(-) Deposit forfeited*

Nota: Rujuk Barang Nyata CKHT untuk kaedah pengiraan yang lebih terperinci.
Note: Refer to RPGT Form for detailed calculation.

Keuntungan pelupusan harta tanah tertakluk kepada Akta Cukai Pendapatan (ACP 1967) atau Akta Cukai Keuntungan Harta Tanah (ACKHT 1976)
Gains on selling real property charged under the Income Tax Act (ITA 1967) or Real Property Gain Tax Act (RPGTA 1976)

Pelupusan yang tertakluk kepada ACP 1967 atau ACKHT 1976 adalah bergantung kepada fakta dan merit sesuatu kes.

Sekiranya orang yang menjalankan perniagaan harta tanah (sama ada perniagaan didaftarkan ataupun tidak), keuntungan tersebut akan dikenakan di bawah ACP. Hubungi pejabat HASiL berhampiran untuk pertanyaan lanjut.

The imposition of disposal subject to ITA 1967 or RPGTA 1976 depends on the facts and merit of the case.

If the person runs a real estate business (whether the business is registered or not), the gains will be charged under ITA. Please contact the nearest HASiL office for further queries.

CKHT / RPGT

Jenis pengecualian CKHT
Type of RPGT exemption

Pengecualian CKHT yang sering dituntut adalah:
Common RPGT exemptions are:

Pengecualian Pelupusan Rumah Kediaman Persendirian individu warganegara atau pemastautin tetap (layak sekali sahaja) - Seksyen 8 ACKHT 1976.
Exemption from disposal of a private residence to individual citizens or permanent residents (eligible only once) - Section 8 RPGTA 1976.

Pengecualian oleh Menteri melalui perintah berkanun - Subseksyen 9(3) ACKHT 1976
✓ PUA 360 – Pelupusan aset tidak melebihi RM200,000 oleh warganegara.
Exemption by Minister by statutory order - Subsection 9 (3) of the RPGTA 1976
✓ PUA 360 - Disposal of assets not more than RM200,000 by citizens.

Pemberian harta tanah sebagai balasan kasih sayang di mana pemberi dan penerima adalah suami dan isteri / ibu, bapa dan anak / datuk, nenek dan cucu - Perenggan 12 Jadual 2 ACKHT 1976.
Granting of the property where the giver and recipient are husband and wife / parents and children / grandparents and grandchildren - Paragraph 12 of Schedule 2 ACKHT 1976.

Rujuk Portal HASiL untuk jenis pengecualian yang lain.
Refer to the HASiL Revenue Portal for other type of exemptions.

Jenis-Jenis Borang CKHT
Types of RPGT Forms

Pelupus ***Disposer***	**Pemeroleh** ***Acquirer***
• Borang CKHT 1A – pelupusan harta tanah *Form CKHT 1A - Disposal of real property* • Borang CKHT 1B – pelupusan syer *Form CKHT 1B - Disposal of shares* • Borang CKHT 3 – pengecualian / pelupusan tidak dikenakan cukai. *Form CKHT 3 - Exemption / disposal not taxable*	Borang CKHT 2A – pemerolehan harta tanah / syer *Form CKHT 2A - Acquisition of real property / shares*

Pengemukaan borang dalam tempoh **60 hari** dari tarikh pelupusan / pemerolehan.
*Submission of the form within **60 days** from the date of disposal / acquisition.*

Kaedah pengemukaan Borang CKHT
RPGT form submission method

Manual *Manually*	e-CKHT *e-CKHT*
Cetak Borang CKHT di Portal Rasmi HASiL dan kemukakan ke negeri yang mengendalikan fail pelupus atau pejabat HASiL berhampiran. *Print RPGT Form at the HASiL official portal and submit to the HASiL office that handles the disposer file or nearest HASiL office.*	Pengemukaan Borang CKHT secara dalam talian di MyTax melalui https://mytax.hasil.gov.my • Sekiranya tiada nombor pengenalan cukai (TIN), permohonan boleh dikemukakan melalui perkhidmatan e-Daftar di MyTax. *Online RPGT Form submission via e-CKHT at MyTax via https://mytax.hasil.gov.my* • *If there is no tax identification number (TIN), the application can be submitted through e-Daftar service at MyTax.*

Prosedur bayaran CKHT
RPGT payment procedure

Pemeroleh *Acquirer*	Pelupus *Disposer*
Bayaran 3% / 5% / 7% daripada jumlah nilai balasan atau kesemua balasan wang (yang mana lebih rendah) dalam tempoh 60 hari dari tarikh pelupusan. *Payment 3% / 5% / 7% of the total value of the consideration or all sums of money (whichever is lower) within 60 days from the date of disposal.* ✓ **3%** : Pelupus individu warganegara / individu pemastautin tetap / wasi bagi si mati warganegara atau pemegang amanah / syarikat diperbadankan di Malaysia bagi pelupusan aset melebihi tempoh tiga (3) tahun. ✓ ***3%** : Disposal of individual citizen / permanent resident / executor for deceased citizen or trustee / company incorporated in Malaysia for disposal within three (3) years from the date of acquire.*	Bayaran baki cukai selepas taksiran dikeluarkan oleh HASiL dalam tempoh 30 hari dari tarikh notis dikeluarkan. *Payment of tax balance after assessment is issued by the HASiL within 30 days from the notice issued.*

Pemeroleh ***Acquirer***	**Pelupus** ***Disposer***
✓ **5%** : Pelupus syarikat diperbadankan di Malaysia / pemegang amanah bagi pelupusan aset dalam tempoh tiga (3) tahun. ✓ ***5%** : Disposal of trustee / company incorporated in Malaysia for disposal within three (3) years from the date of acquire.* ✓ **7%** : Pelupus individu bukan warganegara dan bukan pemastautin tetap / wasi bagi si mati bukan warganegara dan bukan pemastautin tetap / syarikat tidak diperbadankan di Malaysia. ✓ ***7%*** : Disposal of non-citizen and non-resident individuals / executors of deceased non-citizens and non-permanent residents / companies not incorporated in Malaysia.	Jika bayaran remitan oleh pemeroleh melebihi taksiran dibangkitkan, bayaran balik akan dibuat kepada pelupus. *If the payment by the acquirer exceeds the assessment raised, a refund will be made to the disposer.*
• Mengisi Borang CKHT 502 (slip bayaran) secara dalam talian di mytax.hasil.gov.my. *RPGT form 502 (payment slip) online at MyTax at mytax.hasil.gov.my.* • Kaedah Bayaran :- *Payment Method :-* (a) Dalam talian di **MyTax** di mytax.hasil.gov.my **melalui 'Perkhidmatan ezHasil' > 'ByrHASiL'** *Via ByrHASiL at **MyTax** at mytax.hasil.gov.my **through 'ezHasil Services' > 'ByrHASiL'*** (b) Kaunter bayaran Pusat Bayaran Kuala Lumpur, Sabah dan Sarawak *Payment counters at Kuala Lumpur, Sabah and Sarawak Payment Centers* • Jika gagal, kenaikan 10% akan dikenakan atas jumlah yang perlu dibayar. *If fails, a 10% penalty will be imposed on the total amount due.*	• Kaedah Bayaran :- *Payment Method :-* (a) Dalam talian di **MyTax** di mytax.hasil.gov.my **melalui 'Perkhidmatan ezHasil' > 'ByrHASiL'** *Via ByrHASiL at **MyTax** at mytax.hasil.gov.my **through 'ezHasil Services' > 'ByrHASiL'*** (b) Kaunter bayaran Pusat Bayaran Kuala Lumpur, Sabah dan Sarawak *Payment counters at Kuala Lumpur, Sabah and Sarawak Payment Centers* • Jika lewat, kenaikan 10% dikenakan atas baki cukai yang perlu dibayar. *If late, a 10% penalty is imposed on the tax balance due.*


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