

## INTRODUCTION

Real Property Gains Tax (RPGT) is charged on the gains arising from the disposal of real estate or shares in the Real Property Company (RPC) under the provisions of the Real Property Gains Tax Act 1976.

## SUBMISSION OF RPGT RETURN FORM AND SUPPORTING DOCUMENTS

Effective from 1<sup>st</sup> January 2010

### TYPE OF ASSET

#### REAL PROPERTY

##### DISPOSER

- Return Form CKHT 1A
- Return Form CKHT 3\*
- Copy of stamped Sale & Purchase Agreement / Memorandum of Transfer (Form 14A National Land Code) for acquisition and disposal of real property
- Receipts and invoices for expenses / incidental costs
- Copy of the Title (if any)

##### ACQUIRER

- Return Form CKHT 2A
- Copy of stamped Sale & Purchase Agreement / Memorandum of Transfer (Form 14A National Land Code) for acquisition of real property

#### SHARES IN RPC

##### DISPOSER

- Return Form CKHT 1B
- Return Form CKHT 3\*
- Copy of stamped Share Sales Agreement / stamped Form of Transfer of Securities (Form 32A Companies Act 1965 / Form 105 Companies Act for acquisition and disposal of shares in RPC
- Receipts and invoices for expenses / incidental costs
- Copy of share certificate (if any)

##### ACQUIRER

- Return Form CKHT 2A
- Copy of stamped Share Sales Agreement / stamped Form of Transfer of Securities (Form 32A Companies Act 1965 / Form 105 Companies Act 2016) for acquisition of shares in RPC
- Return of Allotment of Shares (Form 24 Companies Act 1965 / Superform Companies / Act 2016)

\* Notification of Non Chargeable Gains / Exempt from Payment of Tax (where applicable)

## EXEMPTION OF PRIVATE RESIDENCE

Malaysian citizen or permanent resident is entitled to elect for this exemption on the disposal of a private residence once in a lifetime.

## REMITTANCE

The acquirer is required to remit to the DIRECTOR GENERAL INLAND REVENUE within 60 days after the date of acquisition

### CATEGORY OF DISPOSER

3%

**CITIZEN / PERMANENT RESIDENT / COMPANY INCORPORATED IN MALAYSIA / TRUSTEE OF A TRUST**

of the total consideration or the whole sum of cash consideration (whichever is less)

**NON- CITIZEN / NON- PERMANENT RESIDENT / COMPANY NOT INCORPORATED IN MALAYSIA**

of the total consideration or the whole sum of cash consideration (whichever is less)

7%

If the disposal is not liable to RPGT, the disposer may submit Form CKHT 3. The remittance of 3% or 7% is not required.

### RPGT RATES W.E.F 01 JANUARY

| DISPOSAL PERIOD                                  | CITIZEN / PERMANENT RESIDENT | COMPANY INCORPORATED IN MALAYSIA / TRUSTEE OF A TRUST | COMPANY NOT INCORPORATED IN MALAYSIA / NON-CITIZEN / NON-PERMANENT RESIDENT |
|--------------------------------------------------|------------------------------|-------------------------------------------------------|-----------------------------------------------------------------------------|
| IN THE 3TH YEAR<br>after the date of acquisition | 30%                          | 30%                                                   | 30%                                                                         |
| IN THE 4TH YEAR<br>after the date of acquisition | 20%                          | 20%                                                   | 30%                                                                         |
| IN THE 5TH YEAR<br>after the date of acquisition | 15%                          | 15%                                                   | 30%                                                                         |
| IN THE 6TH YEAR<br>after the date of acquisition | 5%                           | 10%                                                   | 10%                                                                         |



LHDNM/R10/20

## CUKAI KEUNTUNGAN HARTA TANAH

Real Property Gains Tax

### 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 a legal reference

## PENGENALAN

Cukai Keuntungan Harta Tanah (CKHT) dikenakan atas keuntungan daripada pelupusan / penjualan harta tanah atau saham dalam Syarikat Harta Tanah (SHT) berdasarkan peruntukan Akta Cukai Keuntungan Harta Tanah 1976.

## PENGEMUKAAN BORANG NYATA CKHT DAN DOKUMEN SOKONGAN

Berkuatkuasa mulai 1 Januari 2010

### JENIS ASET

#### HARTA TANAH

##### PELUPUS

- Borang Nyata CKHT 1A
- Borang Nyata CKHT 3\*
- Salinan Perjanjian Jual Beli berselem / Memorandum Pindah Milik (Borang 14A Kanun Tanah Negara) berselem semasa pemerolehan dan pelupusan harta tanah
- Resit bayaran dan inwois bagi perbelanjaan / kos sampingan yang dituntut
- Salinan Surat Hakmilik (jika ada)

##### PEMEROLEH

- Borang Nyata CKHT 2A
- Salinan Perjanjian Jual Beli berselem / Memorandum Pindah Milik (Borang 14A Kanun Tanah Negara) berselem semasa pemerolehan harta tanah

#### SAHAM SHT

##### PELUPUS

- Borang Nyata CKHT 1B
- Borang Nyata CKHT 3\*
- Salinan Perjanjian Jual Beli berselem / Borang Pemindahan Saham berselem (Borang 32A Akta Syarikat 1965 / Borang 105 Akta Syarikat 2016) semasa pemerolehan dan pelupusan saham SHT
- Resit bayaran dan inwois bagi perbelanjaan / kos sampingan yang dituntut
- Salinan Sijil Saham (jika ada)

##### PEMEROLEH

- Borang Nyata CKHT 2A
- Salinan Perjanjian Jual Beli berselem / Borang Pemindahan Saham berselem (Borang 32A Akta Syarikat 1965 / Borang 105 Akta Syarikat 2016) semasa pemerolehan saham SHT
- Borang 24 Akta Syarikat 1965 / Superform Akta Syarikat 2016

\*Pemberitahuan Pelupusan Aset Tidak Dikenakan Cukai / Dikecualikan Cukai (jika berkenaan)

#### Penafian

Risalah ini diterbitkan untuk maklumat am sahaja. Ia tidak mengandungi nasihat muktamad atau lengkap mengenai suatu tajuk tersebut dan tidak seharusnya digunakan sebagai rujukan perundangan

## PENGECUALIAN RUMAH KEDIAMAN

Warganegara Malaysia atau pemastautin tetap layak untuk memohon pengecualian pelupusan rumah kediaman sekali seumur hidup.

Pemeroleh dikehendaki meremit kepada KETUA PENGARAH HASIL DALAM NEGERI dalam tempoh 60 hari selepas tarikh pemerolehan.

### KATEGORI PELUPUS

3%

**WARGANEGARA / PEMASTAUTIN TETAP / SYARIKAT DITUBUHKAN DI MALAYSIA / PEMEGANG AMANAH SEBUAH AMANAH** daripada harga balasan atau kesemua balasan wang (yang mana lebih rendah)

7%

**BUKAN WARGANEGARA / BUKAN PEMASTAUTIN TETAP / SYARIKAT TIDAK DITUBUHKAN DI MALAYSIA** daripada harga balasan atau kesemua balasan wang (yang mana lebih rendah)

Sekiranya pelupusan tidak dikenakan CKHT, pelupus hendaklah mengemukakan Borang CKHT 3. Bayaran 3% atau 7% tidak perlu diremit.

### KADAR CKHT MULAI 1 JANUARI 2020

| TEMPOH PELUPUSAN                                   | WARGANEGARA/PEMASTAUTIN TETAP | SYARIKAT DITUBUHKAN DI MALAYSIA/PEMEGANG AMANAH SEBUAH AMANAH | SYARIKAT TIDAK DITUBUHKAN DI MALAYSIA/BUKAN WARGANEGARA/BUKAN PEMASTAUTIN TETAP |
|----------------------------------------------------|-------------------------------|---------------------------------------------------------------|---------------------------------------------------------------------------------|
| DALAM TEMPOH 3 TAHUN<br>selepas tarikh pemerolehan | 30%                           | 30%                                                           | 30%                                                                             |
| DALAM TEMPOH 4 TAHUN<br>selepas tarikh pemerolehan | 20%                           | 20%                                                           | 30%                                                                             |
| DALAM TEMPOH 5 TAHUN<br>selepas tarikh pemerolehan | 15%                           | 15%                                                           | 30%                                                                             |
| DALAM TEMPOH 6 TAHUN<br>selepas tarikh pemerolehan | 5%                            | 10%                                                           | 10%                                                                             |



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