

# REAL PROPERTY GAIN TAX (RPGT)

*Fellow real property investors!  
Do you know what Real Property Gain Tax is?  
Continue scrolling to find out!*

*喜欢投资产业的投资者!  
让我来教你们什么是产业盈利税吧!*



# REAL PROPERTY GAIN TAX (RPGT)

Will buying or selling properties be taxed?  
买卖产业会中税吗?

Yes of course!  
会!



If I buy and sell property under a company's name,  
it won't be taxed, right?  
以公司名义买卖产业就不会中税了不是吗?

Big mistake!  
大错特错!



## REAL PROPERTY GAIN TAX (RPGT)

### 什么是产业盈利税？

→ RPGT is a tax charged on gains from the disposal of immovable asset such as houses, commercial buildings, farms and vacant land situated in Malaysia.

出售马来西亚境内的房屋、商业楼宇、农场和空地等不动产的收益的税费。

→ RPGT is imposed on the disposer (*seller*) in the year during which the disposal took place.

转售者(卖方)在进行转售当年应承担的责任。

→ Disposer – Individual, Company, Partnership, Organisation, Trustees, and other chargeable person (*whether or not a Malaysian resident*)

转售者 - 个人、公司、合伙企业、组织、受托人和其他收费人员  
(无论是否为马来西亚居民与否)





# Shares in Real Property Company (RPC)

## 不動產公司股份

↳ Gains received upon the disposal of shares in a real property company is taxable under RPGT.

转售不动产公司股份的收益将按 RPGT 征税。

### What is RPC?

### 什么是不動產公司？

- A** Controlled Company – A company with <50 members & is controlled by <5 persons  
受控公司 – 成员人数少于50人的公司，以及由少于5人控制
- B** Owned properties or shares in another RPC, or both  
拥有财产或在另一个不动产公司的股份，或两者兼有
- C** Market value of the property or acquisition price of shares in other RPC or both is not < 75% of the value of its total tangible assets  
财产的市场价值或在其他 RPC 的股份收购价格或两者不低于其有形资产总值的75%



# Disposal Date & Acquisition Date

## 转售日期和收购日期

↳ Date of acquisition and disposal is crucial as it will affect rate of RPGT to be imposed.

购置和转售日期至关重要，因为它将影响到所征收的 RPGT 税率。

❖ The asset disposal date  
该资产的转售日期

**Acquisition Date**  
收购日期

**Disposal Date**  
转售日期

- ❖ The written agreement date  
协议书日期
- ❖ The date when the disposer transfers the ownership of the asset (*in case of no written agreement*)  
转售者转让资产所有权的日期
- ❖ The date on which the disposer receives the consideration amount for the transfer (*in case of no written agreement*)  
出售方收到转让对价款的日期



# Disposal Price & Acquisition Price

## 转售价和收购价

### Disposal Price

#### 转售价

- ❖ Consideration for the disposal of the asset less all *allowable expenses*.

买卖产业总值减去可允许的费用。

- ❖ Allowable expenses:-

- ❖ Enhancement/Preservation costs

产业增值或保护开销

- ❖ Costs incurred to establish, preserve or defend the disposer's title to or rights over the asset

建立、维护或捍卫卖家对产业的所有权有关开销

- ❖ Incident costs of disposal

买卖产业相关开销

### Acquisition Price

#### 收购价

- ❖ Consideration given by or on behalf of the owner for the acquisition of the asset together with the incidental costs of acquisition.

由所有权人或代表所有权人为购置产业而给予的金钱价值以及购置的附带费用。



# Disposal Price & Acquisition Price *(cont.)*

## 转售价和收购价 *(续)*



### Acquisition Price

#### 收购价

- ❖ Incidental costs include fees, commission or remuneration paid for the professional services of any surveyor, valuer, agent and legal advisor, etc.  
附带费用，例如为任何测量师、估价师、代理人和法律顾问的专业服务支付的费用、佣金或报酬。
- ❖ Compensation for any kind of damage or injury to the asset / for the destruction or dissipation of the asset / for any depreciation or risk of depreciation of the asset.  
因资产的任何损害，毁坏或任何折旧风险，以补偿方式收到的款项。
- ❖ Sum forfeited as a deposit made in connection with an intended transfer of an asset (*cancelled disposal*).  
取消转售所收到的款项。



# RPGT RATES

## 产业盈利税率

### REAL PROPERTY GAINS TAX (RPGT) RATES

The RPGT Rates is as set out in Schedule 5 of the RPGT Act as follows:

DISPOSAL PERIOD	TAX RATE FOR YEAR OF ASSESSMENT 2020		
	PART I	PART II	PART III
	Other than Part II and Part III  [eg: individual, partnership, executor of the estate of a deceased person who is a citizen or a permanent resident]	Company incorporated in Malaysia or trustee of a trust  [eg: company, co-operative, association, society and organisation]	Individual who is not a citizen and not a permanent resident, or an executor of the estate of a deceased person who is not citizen and not a permanent resident, or a company not incorporated in Malaysia.
Disposal within 3 years after the date of acquisition	30%	30%	30%
Disposal in the 4th year after the date of acquisition	20%	20%	30%
Disposal in the 5th year after the date of acquisition	15%	15%	30%
Disposal in the 6th year after the date of acquisition	5%	10%	10%

Source: LHDN Malaysia Official Portal





# RPGT RATES *(cont.)*

## 产业盈利税率 *(续)*

The RPGT Rates is as set out in Schedule 5 of the RPGT Act as follows:

DISPOSAL PERIOD	TAX RATE FOR YEAR OF ASSESSMENT 2018 AND 2019					
	PART I		PART II		PART III	
	Other than Part II and Part III [eg: individual, partnership, executor of the estate of a deceased person who is a citizen or a permanent resident]		Company [eg: company, co-operative, association, society and organisation]		Individual who is not a citizen and not a permanent resident, or an executor of the estate of a deceased person who is not citizen and not a permanent resident	
	1.1.2018 - 31.12.2018	W.E.F 1.1.2019	1.1.2018 - 31.12.2018	W.E.F 1.1.2019	1.1.2018 - 31.12.2018	W.E.F 1.1.2019
Disposal within 3 years after the date of acquisition	30%	30%	30%	30%	30%	30%
Disposal in the 4th year after the date of acquisition	20%	20%	20%	20%	30%	30%
Disposal in the 5th year after the date of acquisition	15%	15%	15%	15%	30%	30%
Disposal in the 6th year after the date of acquisition	NIL	5%	5%	10%	5%	10%

The tax rate for disposal of asset before 1.1.2018, reference can be made to the RPGT Guidelines

Source: LHDN Malaysia Official Portal



# Are there any Exemptions available?

RPGT 能被豁免或扣税吗？

## Exemption on Share Disposal

出售股份豁免(扣税)

- A** Disposal of the whole share owned by individual  
出售个人拥有的全部股份
- ↳ RM10,000 exemption or 10% of chargeable gain, *whichever greater*  
1万令吉税免或收益的百分之十，二者其一（以较大者为准）

- B** Disposal of part of the whole share owned by individual  
出售个人拥有的部分股份



$$\frac{A}{B} \times C$$

Where,

A = is part of the area of chargeable asset disposed

B = is the total area of the chargeable asset

C = RM10,000

or 10% X chargeable gain, *whichever greater*

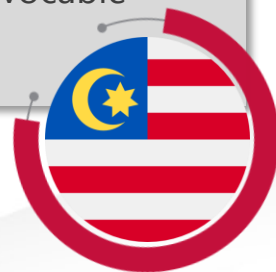


# Are there any Exemptions available?

RPGT能被豁免或扣税吗? (cont.)

## Exemption from Gain on Disposal of a Private Residence 售卖私人住宅豁免(扣税)

- A** Individual is entitled to this exemption only once in a lifetime provided:-  
个人只享有一次豁免
- ↳ The individual is a Malaysian citizen or a permanent resident in Malaysia  
必须是马来西亚公民或永久居民
  - ↳ The exemption is only available for private residence  
此豁免只限于私人住宅
  - ↳ The exemption must be made in writing and is irrevocable  
此豁免必须以书面形式进行, 切不可撤销



# Latest RPGT Exemption

## (*PENJANA / National Economic Recovery Plan*)

### 国家经济复兴配套 - 最新豁免/税扣

- ↳ RPGT exemption is given on the chargeable gain on disposal of up to 3 residential properties between 01.06.2020 to 31.12.2021.  
于 01.06.2020 至 31.12.2021 期间出售最多三个住宅房产的收益将被豁免。
- ↳ Only Malaysian citizens (includes non-resident citizens but excludes permanent residents) are qualified for this exemption.  
此豁免只限于马来西亚公民。
- ↳ Only residential properties owned by individuals are allowable for this exemption.  
此豁免只限于以个人名义购买的住宅房产。



# Latest RPGT Exemption (cont.)

## (PENJANA / National Economic Recovery Plan)

### 国家经济复兴配套 - 最新豁免/税扣

#### Exemption Period

豁免期限

- A** Sales and Purchase (S&P) must be executed between 01.06.2020 and 31.12.2021 and stamped latest by 31.01.2022.  
买卖合同须在以上日期执行
- B** The Memorandum of Transfer (MOT) must be executed and stamped within the same period mentioned above.  
房产转让书须在以上日期执行和印章

#### Conditions

豁免条件

- A** The residential property which is being disposed of is not acquired by way of transfer between spouses, or;  
出售的房产不能以夫妻调换的方式获得
- B** By way of gift between spouses, parent and child, or grandparent and grandchild where the donor is a citizen.  
也不能以夫妻/父母与子女/爷孙之间的礼物的方式获得 (其捐助者乃大马公民)

# Contact Us



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**Contact us today!**  
**We are pleased to help!**

■ Kuala Lumpur (HQ) 吉隆坡

■ Johor Office 柔佛

■ Penang Office 檳城

■ Sabah Office 沙巴

Tel : 03 - 7981 1799  
Fax : 03 - 7980 4796  
Email : [kuala-lumpur@ecovis.com.my](mailto:kuala-lumpur@ecovis.com.my)

Tel : 07 - 562 9000  
Fax : 07 - 562 9090  
Email : [johor@ecovis.com.my](mailto:johor@ecovis.com.my)

Tel : 04-226 7210  
Fax : 04-226 2212  
Email : [penang@ecovis.com.my](mailto:penang@ecovis.com.my)

Tel : 088 - 231 790  
Fax : 088 - 266 842  
Email : [sabah@ecovis.com.my](mailto:sabah@ecovis.com.my)



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