

**IS THERE A WAY TO GET  
AN EXEMPTION OF RPGT?**

**产业盈利税有办法获得豁免吗？**



## WHAT IS RPGT? 什么是产业盈利税？



**RPGT** is levied on chargeable gains from the disposal of chargeable assets such as houses, commercial buildings, farms and vacant land. With effect from 21.10.1988, RPGT was extended to gains from disposal of shares in real property company (RPC).

产业盈利税指的是出售应课税资产(如房屋、商业店面或楼层、农场和空置土地)所获得的应课税收益。从 1988年10月21日起，产业盈利税扩展至出售房地产公司股份的应课税收益。

**"GAIN"** - According to the Income Tax Act of 1967, "income" refers to taxable or exempt income or income other than profits or, in the case of unit trusts, profits excluding income.

根据《1967年所得税法令》，“**收益**”指的是应课税或豁免的收益或利润以外的其它收益或在单位信托的情况下，不计收入的利润。

**"ASSET"** include any land located in Malaysia, and any interest, option or other right in such land.

“**资产**”包括了位于马来西亚的任何土地，以及在该等土地上的任何权益、选择权或其他权利



## RPGT EXEMPTION 产业盈利税的豁免

CURRENT  
目前



### 1) The exemption of Paragraph 2 of Schedule 4 is available to individual only and is allowed as follows:

附表4第2项的豁免只适用于个人并可适用于以下的情况:

- Disposal of the whole share owned by individual  
出售个人所拥有的全部份额
- The exemption is RM10,000 or 10% of the chargeable gain, whichever is greater.  
豁免额为1万令吉或应课税收益的10%，取数额较大的
- Disposal of part of the whole share owned by individual (with effect from 31.12.2015)  
出售个人部分的份额 (从2015年12月31日起实施)



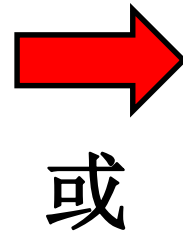
## RPGT EXEMPTION 产业盈利税的豁免

CURRENT  
目前



If an individual disposed part of his entire share, the exemption allowed is as follows:  
如果一个人出售了他一部分的份额，豁免额的计算如下：

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



**A - Part of the area of the chargeable asset disposed**  
出售应课税资产的部分面积

**B - The total area of the chargeable asset**  
应课税资产的总面积

**C - RM10,000**

10% x chargeable gain, whichever is greater. 应课税收益的10%，取数额较大的。



## RPGT EXEMPTION 产业盈利税的豁免

CURRENT  
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### 2) Exemption under Section 8 can only be granted under the following conditions: 第8条规定的豁免只能在以下条件下授予:

- The individual is a Malaysian citizen or Malaysian permanent resident;  
必须是马来西亚公民或马来西亚永久居民;
- Exemption is granted for a private residence only; and  
此豁免仅适用于私人住宅; 和
- Election for exemption must be made in writing and irrevocable. No further exemption will be granted for the disposal of other private residences.  
申请豁免必须以书面形式进行, 并不可撤销。其他私人住宅的出售将不再获得豁免

## RPGT EXEMPTION 产业盈利税的豁免

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- 
- Exemption is granted on profits derived from disposal of a private residence. Individuals entitled to the exemption of a lifetime.  
出售私人住宅中所获得的收益可获得豁免。每个人一生享有一次豁免。
  - A private residence is defined as a building or part of a building in Malaysia owned by an individual and occupied or certified fit for occupation as a place of residence.  
私人住宅的定义是指由个人在马来西亚拥有的建筑或建筑的一部分，并被证明适合作为居住的地点
  - No election can be made where an exemption has been granted to an individual under the repealed Land Speculation Tax Act 1974 in respect of the disposal of a private residence.  
根据已废除的《1974年土地炒作法令》，在出售私人住宅方面已给予个人豁免的情况下，不能再申请豁免。

## UPDATE ON RPGT EXEMPTION 产业盈利税豁免的更新



According to the recent gazette order [P.U. (A) 2018] on the RPGT exemption, any individual who is a citizen exempted from the application of Schedule 5 to the RPGT Act for the payment of tax on the chargeable gain incurred on the disposal of a residential property on or after 1 June 2020 until 31 December 2021.

根据近期刊登关于产业盈利税豁免的宪报令 [P.U. (A) 2018], 从2020年6月1日至2021年12月31日期间, 任何公民在出售住宅物业时所产生的应课税收益的纳税可享有产业盈利税的豁免。

‘Residential property’ refers to houses, a condominium unit, an apartment or a flat in Malaysia including serviced apartments and a small office home office (SOHO), owned by an individual, jointly or solely, and used only for residential purposes.

‘住宅物业’是指在马来西亚的房屋, 公寓或单位, 包括服务式公寓和小型的家庭式办公室 (SOHO), 以个人名誉、联名或单独拥有, 仅用作于住宅。





**UPDATE ON RPGT EXEMPTION**  
**产业盈利税豁免的更新**



This exemption shall be applicable on the following conditions:-

此豁免适用于下列情况:-

- a) Not more than **3 units of residential property** disposed off shall be eligible for each disposer;  
个人可出售不超过**3间的住宅物业**;
- b) The residential property disposed off is **not acquired** within the period from **1 Jun 2020 until 31 Dec 2021**:-  
出售的住宅业务**不能在2020年6月1日至2021年12月31日期间购得**
  - ✓ By **transfer between spouses**; or; 通过**配偶**之间的**转移**; 或
  - ✓ Through **gifts between spouses, parents and children or grandparents and grandchildren**, the donor must be a citizen; and 通过**配偶，父母与子女或祖父母与孙子女之间的馈赠**，其捐赠者需为公民;





**UPDATE ON RPGT EXEMPTION**  
产业盈利税豁免的更新



This exemption shall be applicable on the following conditions :- (Cont'd)

此项豁免适用于下列情况:- (Cont'd)

- c) The **sale and purchase agreement** for the disposal of the residential properties is **executed on or after 1 June 2020 but not later than 31 December 2021**, and **duly stamped not later than 31 January 2022**

出售住宅物业的**买卖协议**于**2020年6月1日或之后签署**，但不迟于**2021年12月31日**，并不迟于**2022年1月31日**正式盖章

或

If there is no sale and purchase agreement, the **instrument of transfer** for the disposal of the residential property is executed on or after 1 June 2020 but not later than 31 December 2021 and duly stamped not later than 31 January 2022

如没有买卖协议，**住宅物业的转让文书**是介于2020年6月1日至2021年12月31日所签署，并不迟于2022年1月31日正式盖章



## UPDATE ON RPGT EXEMPTION 产业盈利税豁免的更新



- If the disposal of **residential properties exceeds 3 units**, the disposer may elect any 3 from the disposals of residential properties to be exempted. The election made shall be irrevocable.

出售住宅物业**超过3个单位**的，则可以从所出售的住宅物业中选择豁免3个单位，该选择不可撤销。

- If the contract for the disposal of a residential property is a conditional contract that required the **approval of the Federal Government or a State Government**, the above-mentioned exemptions are only applicable to the following situations:

如果出售住宅物业的合同是需要**联邦政府或州政府批准**的附带条件合同，以上所述的豁免仅适用于以下情况：

- a) The contract is executed on or after 1 June 2020 but not later than 31 December 2021 and stamped not later than 31 January 2020; and

合同于2020年6月1日至2021年12月31日执行，并不迟于2020年1月31日盖章；和

- b) The approval by the Federal Government or the State Government concerned for the disposal of the residential property is obtained on or after 1 June 2020.

在2020年6月1日或之后获得联邦政府或州政府对出售有关住宅物业的批准



**UPDATE ON RPGT RATES IN SCHEDULE 5**  
**附表5 - 产业盈利税税率的更新**



According to Budget 2021 which has been gazetted on 31 December 2020, a **“social organization registered under the Societies Act 1966”** shall be added to Part II of the Schedule 5 of the RPGT Act 1976 with effect from **1 January 2021**.

根据在 2020年12月31日刊载于公报的2021年预算案中，从**2021年1月1日起在1966年社团法令下注册的社会组织**必需纳入在附表5第2项的组别并以此利率来计算其产业盈利税。

## UPDATE ON RPGT RATES IN SCHEDULE 5

### 附表5 - 产业盈利税税率的更新



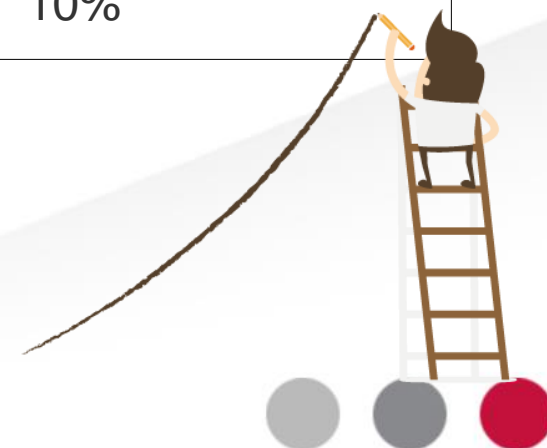
	Part I	Part II	Part III
Disposal Period	Other than Part II and Part III (eg: individual, partnership, executor of the estate of a deceased person who is a citizen or a permanent resident)	Company incorporated in Malaysia or trustee of a trust (eg: company, co-operative, association, society and organisation)	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 incorporate 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%



## UPDATE ON RPGT RATES IN SCHEDULE 5 附表5 - 产业盈利税税率的更新



脱售期	产业盈利税税率		
	马来西亚公民或永久居民的个 人, 合伙人及遗产执行人 (附表5第1项)	在马来西亚注册的公司, 协会及社团 组织 (附表5第2项)	个人 (非马来西亚公民/永久居民或 非马来西亚注册成立的公司) (附表5第3项)
自购买日算起的3年内	30%	30%	30%
第4年	20%	20%	30%
第5年	15%	15%	30%
第6年起	5%	10%	10%





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