

## DISPOSAL NOT LIABLE TO RPGT

### INCLUDES :

- Disposal made after 5 years from the date of acquisition of the property by persons other than companies, non-citizen / non-resident individuals
- Transfer of assets by way of gift between :
  - 1 - Husband and wife
  - 2 - Parent and child
  - 3 - Grandparent and grandchild
- Gains on disposal of one private residence only for a Malaysian citizen or permanent resident. Election for exemption shall be made by filling up the election form for tax exemption on disposal of private residence under Paragraph 9 Schedule 3 (Section 8), Real Property Gains Tax Act 1976.

*\*Borang Perakuan Pemilihan Pengecualian Cukai untuk pelupusan kediaman persendirian di bawah Perenggan 9 Jadual 3 (Seksyen 8) Akta CKHT 1976*

## RPGT EFFECTIVE RATES FROM 1 JANUARY 2014

<b>DISPOSER</b> <b>DISPOSAL PERIOD</b>	<b>OTHER THAN COMPANY AND OTHER THAN NON-CITIZEN AND NON-PERMANENT RESIDENT INDIVIDUAL</b>	<b>NON-CITIZEN AND NON-PERMANENT RESIDENT INDIVIDUAL</b>	<b>COMPANY</b>
Within 3 years after the date of acquisition	<b>30 %</b>	<b>30 %</b>	<b>30 %</b>
In the 4th year after the date of acquisition	<b>20 %</b>	<b>30 %</b>	<b>20 %</b>
In the 5th year after the date of acquisition	<b>15 %</b>	<b>30 %</b>	<b>15 %</b>
In the 6th year after the date of acquisition and subsequent years	<b>0 %</b>	<b>5 %</b>	<b>5 %</b>

PLEASE VISIT  
[www.hasil.gov.my](http://www.hasil.gov.my)

for further details