

What's New?

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Real Property Gains Tax
(Exemption) 2018 (Amendment) Order 2021



Real Property Gains Tax (Exemption) Order 2018 (P.U. (A) 360)


- All RPGT chargeable on the disposal of properties (and not shares):
 - by any individual
 - after 5 years is exempted,
- provided that the individual is a citizen of Malaysia and the consideration of such disposal is not more than RM200,000.



Real Property Gains Tax (Exemption) 2018 (Amendment) Order 2021



- IN exercise of the powers conferred by subsection 9(3) of the Real Property Gains Tax Act 1976 [Act 169], the Minister makes this order.

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|  9 Februari 2021 9 February 2021 P.U. (A) 48 | WARTA KERAJAAN PERSEKUTUAN <i>FEDERAL GOVERNMENT GAZETTE</i> |
| PERINTAH CUKAI KEUNTUNGAN HARTA TANAH (PENGECUALIAN) 2018 (PINDAAN) 2021 <i>REAL PROPERTY GAINS TAX (EXEMPTION) 2018 (AMENDMENT) ORDER 2021</i> | |
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Real Property Gains Tax (Exemption) 2018 (Amendment) Order 2021



- The Real Property Gains Tax (Exemption) Order 2018 [P.U. (A) 360/2018] is amended [highlighted in blue] in subparagraph 2(2)(b) –
 - the consideration or market value, or whichever is the higher for the disposal of the chargeable asset is not more than two hundred thousand ringgit (RM200,000.00).
- by inserting after sub subparagraph (b) the following sub subparagraph:
 - "(c) the total consideration or market value, or whichever is the higher for a chargeable asset as a whole is not more than two hundred thousand ringgit (RM200,000.00).



For further consultation, please contact:

Chin Chee Seng

Partner

+6012 365 4331

cschin@ccs-co.com

Jared Low

Assurance Manager

+6018 763 4813

jared@ccs-co.com

Wong Woei Teng

Audit Manager

+6017 237 8233

woeiteng@ccs-co.com

Vivian Lim

HR Manager

+6012 618 6220

vivian@ccs-co.com

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