



REAL PROPERTY GAINS TAX (RPGT) RATES

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

TAX RATE FOR YEAR OF ASSESSMENT 2020

| DISPOSAL PERIOD | 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% |

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

REAL PROPERTY GAINS TAX (RPGT) RATES

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

DISPOSAL TAX RATE FOR YEAR OF ASSESSMENT 2018 AND 2019

PERIOD**PART I****PART II****PART III****Other than Part II and Part III****Company****Individual who is not a citizen and not a permanent resident, or an executor of the estate of a deceased person who is not a citizen and not a permanent resident****[eg: individual, partnership, executor of the estate of a deceased person who is a citizen or a permanent resident]****[eg: company, co-operative, association, society and organisation]****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