



## 马来西亚中国服务组税务刊物

### 不动产利得税

马来西亚不动产利得税(“RPGT”)是由出售不动产或者不动产公司股权而产生的税务。此项税务由 1976 年实施的不动产利得税法管理。

据我们所知，在马来西亚，有很多中国公司和个人投资于不动产项目。因此，RPGT 是很多中国投资者所关心的话题。在这方面，我们很乐意为您提供有关 RPGT 的概述。

## 马来西亚不动产利得税的概述

1	<b>什么是 RPGT?</b>	当出售不动产或者不动产公司股权 (RPC) 时, 产生获利, RPGT 是获利所产生的税务。																						
2	<b>不动产的定义</b>	不动产是指任何在马来西亚领土上的土地, 和任何在这片土地上所产生的利益, 选择权或者权利。																						
3	<b>不动产公司定义</b>	<p>不动产公司是指拥有不动产项目的受控公司或拥有其他不动产公司的股权, 其定义值为不少于公司有形资产总值的 75%。</p> <p><b>举例说明:</b> ABC 有限公司是一家拥有实收资本马币 50 万的受控公司, 每股单位为马币 1 令吉。这家公司在 2012 年 1 月 1 日购买了价值马币 100 万的不动产。此次购买导致了以下资产结构的变化: -</p> <table border="1" data-bbox="609 661 1469 903"> <thead> <tr> <th>资产</th> <th>马币</th> </tr> </thead> <tbody> <tr> <td>不动产</td> <td>1,000,000</td> </tr> <tr> <td>有形资产 - 银行现金以及应收帐目</td> <td>300,000</td> </tr> <tr> <td></td> <td><hr/></td> </tr> <tr> <td></td> <td>1,300,000</td> </tr> <tr> <td><b>债务</b></td> <td>(300,000)</td> </tr> <tr> <td>净资产</td> <td><hr/></td> </tr> <tr> <td></td> <td>1,000,000</td> </tr> </tbody> </table> <p>在 2012 年 1 月 1 号, ABC 有限公司成为了一家不动产公司, 主要是因为 ABC 有限公司拥有的不动产已超过有形资产总值的 75% [即: <math>77\% (马币 1,000,000 / 马币 1,300,000 \times 100\%)</math>]。</p>			资产	马币	不动产	1,000,000	有形资产 - 银行现金以及应收帐目	300,000		<hr/>		1,300,000	<b>债务</b>	(300,000)	净资产	<hr/>		1,000,000				
资产	马币																							
不动产	1,000,000																							
有形资产 - 银行现金以及应收帐目	300,000																							
	<hr/>																							
	1,300,000																							
<b>债务</b>	(300,000)																							
净资产	<hr/>																							
	1,000,000																							
4	<b>不动产利得税税率</b>	<p>不动产利得税税率如下说示:</p> <table border="1" data-bbox="592 1123 1542 1444"> <thead> <tr> <th>售出日期</th> <th>公司</th> <th>个人(马来公民/ 永久居民)</th> <th>个人(非马来 公民)</th> </tr> </thead> <tbody> <tr> <td>于三年内售出</td> <td>30%</td> <td>30%</td> <td>30%</td> </tr> <tr> <td>于第四年售出</td> <td>20%</td> <td>20%</td> <td>30%</td> </tr> <tr> <td>于第五年售出</td> <td>15%</td> <td>15%</td> <td>30%</td> </tr> <tr> <td>于第六年售出</td> <td>5%</td> <td>0%</td> <td>5%</td> </tr> </tbody> </table>			售出日期	公司	个人(马来公民/ 永久居民)	个人(非马来 公民)	于三年内售出	30%	30%	30%	于第四年售出	20%	20%	30%	于第五年售出	15%	15%	30%	于第六年售出	5%	0%	5%
售出日期	公司	个人(马来公民/ 永久居民)	个人(非马来 公民)																					
于三年内售出	30%	30%	30%																					
于第四年售出	20%	20%	30%																					
于第五年售出	15%	15%	30%																					
于第六年售出	5%	0%	5%																					
5	<b>收购价格与出售价格</b>	<p><b>收购价格</b> 收购价格由以下多个元素组成:</p> <p>(a) 完全并且只是出于收购不动产的收购代价; 和</p> <p>(b) 收购不动产所产生的附加成本。例如: 印花税, 法律费用, 税务代理费, 给土地调查者和估价者的费用和为了寻找卖家而产生的广告费等。</p> <p>用于不动产贷款协议的法律费用是不可抵扣的。</p> <p><b>出售价格</b> 出售价格包含出售不动产所获取的售出代价。此代价将会因以下因素而被扣减:</p>																						

- (a) 为了增强不动产而产生的资本支出。比如修缮费或者在土地上建筑楼房所产生的费用；
- (b) 为了建立，保存或者防护土地所有权而产生的法律费用；和
- (c) 出售不动产而产生的附加费用。例如：经纪人佣金，估价费，印花税，法律费用和为了寻找买家而产生的广告费等。

**6 收购日期和出售日期**

一般来说，买家买入的日期应该和卖家出售的日期吻合。但是，出售日期也会因书写协议的存在而有所变动。

**书写协议存在时**

当有书写协议时，出售不动产的日期将为签署书写协议的日期，尽管金钱代价还未获取。

**书写协议不存在时**

当书写协议不存在时，出售日期应该为完成出售资产的日期，以下为较早者为准：

- (a) 出售者转移资产所有权的日期； 或
- (b) 出售者获取总金额（100%的代价）的日期或是此转让的代价。

**7 出售不动产的计算方式**

**举例说明：**

ABC 有限公司于 2014 年 1 月 1 日从第三方以马币 200 万价格购买一片土地，并且于 2016 年 1 月 1 日将其以马币 300 万价格售出。

不动产利得税计算	马币
出售价格	3,000,000
收购价格	(2,000,000)
可赋税获利值	<u>1,000,000</u>
不动产利得税税率（参考序号 4）	30%
应付不动产利得税值	<u>300,000</u>

**8 出售不动产公司股权的计算方式**

**举例说明：**

假设，在 2016 年 1 月 1 号，ABC 有限公司，为一家不动产公司，以马币 100 万的价格出售 25 万股（每股马币 1 令吉）给 XYZ 公司。应付不动产利得税值的计算方法如下： -

不动产利得税计算	马币
出售价格	1,000,000
收购价格（25 万股 x 马币 1 令吉）	(250,000)
可赋税获利值	<u>750,000</u>
不动产利得税税率（参考序号 4）	15%
应付不动产利得税值	<u>112,500</u>

**9 预扣出售代价**

在出售可征税资产时，收购者有义务在出售日期的 60 天内将总代价的 3% 缴付给税收局局长。

在一些情况下，可以申请预扣代价豁免。此外，由收购者所预扣和缴付给税收局局长的金额不是最终税款，而是可用于抵扣出售者的应付税款。

10	RPGT 申报表类型	下列的申报表必须在出售日期的 60 天之内提交至内陆税收局 (IRB) :			
		表格类型	目的	出售者	收购者
		1. CKHT 1A	出售者出售不动产	需要	不需要
		2. CKHT 1B	出售者出售不动产公司股权	需要	不需要
		3. CKHT 2A	收购者购买不动产或不动产公司股权	不需要	需要

**罚款项目须知**

	罪行	法律条例	处罚以及其他结果	出售者	收购者
1	未能在出售日期的 60 天内缴付代扣款项	21B	罚款代扣款项的 10%	否	是
2	未能在发出评估通知的 30 天内缴付税款	21(4)	罚款未付税款的 10%	是	否
3	未能提交申报或，未在企业所得税申报里通知相关的出售	29	<p><u>一经定罪</u>：罚款 (≤ 马币 5,000) 或监禁 (≤ 12 个月) 或两者兼施。</p> <p><u>未经起诉</u>：税收局局长可能会征收应付税款的三倍作为处罚。源自先前出售的亏损是不允许用于抵扣应付税款。</p>	是	是



## Deloitte Malaysia Chinese Services Group Publication

### Real Property Gains Tax

Malaysian Real Property Gains Tax (“RPGT”) is a tax imposed on any gains derived from the disposal of real property or shares in a real property company. It is governed under Real Property Gains Tax Act, 1976.

As we have observed, there are many Chinese companies and individuals investing real properties in Malaysia. Hence, RPGT is an area of common interest. In this connection, we are pleased to provide you with an overview of the RPGT in Malaysia.

## Overview of Real Property Gains Tax in Malaysia

1	<b>What is RPGT?</b>	RPGT is charged on gains arising from the disposal of real property situated in Malaysia and also the disposal of shares in a Real Property Company ("RPC").																						
2	<b>Definition of Real Property</b>	Real property is defined as any land situated in Malaysia and any interest, option, or other right in or over such land.																						
3	<b>Definition of RPC</b>	<p>A RPC is a controlled company holding real property or shares in another RPC of which the defined value is <b>not less than 75% of the value of the company's total tangible assets ("TTA")</b>.</p> <p><b>Example:</b> ABC Sdn Bhd, a controlled company with a paid-up share capital of 500,000 shares of RM 1 each, made its first real property acquisition for a cash consideration of RM 1,000,000 on 1 January 2012. The acquisition resulted in the following net asset position as at 1 January 2012:-</p> <table border="0" data-bbox="592 745 1453 955"> <tr> <td><b>Assets</b></td> <td style="text-align: right;"><b>RM</b></td> </tr> <tr> <td>Real property</td> <td style="text-align: right;">1,000,000</td> </tr> <tr> <td>Tangible assets – bank balance and receivables</td> <td style="text-align: right;">300,000</td> </tr> <tr> <td></td> <td style="text-align: right;"><hr/></td> </tr> <tr> <td></td> <td style="text-align: right;">1,300,000</td> </tr> <tr> <td><b>Liabilities</b></td> <td style="text-align: right;">(300,000)</td> </tr> <tr> <td></td> <td style="text-align: right;"><hr/></td> </tr> <tr> <td>Net assets</td> <td style="text-align: right;">1,000,000</td> </tr> <tr> <td></td> <td style="text-align: right;"><hr/></td> </tr> </table> <p>ABC Sdn Bhd became a real property company with effect from 1 January 2012 as more than 75% of its TTA consists of real property [i.e. 77% (RM 1,000,000/ RM 1,300,000 x 100%)].</p>			<b>Assets</b>	<b>RM</b>	Real property	1,000,000	Tangible assets – bank balance and receivables	300,000		<hr/>		1,300,000	<b>Liabilities</b>	(300,000)		<hr/>	Net assets	1,000,000		<hr/>		
<b>Assets</b>	<b>RM</b>																							
Real property	1,000,000																							
Tangible assets – bank balance and receivables	300,000																							
	<hr/>																							
	1,300,000																							
<b>Liabilities</b>	(300,000)																							
	<hr/>																							
Net assets	1,000,000																							
	<hr/>																							
4	<b>Rates of RPGT</b>	<p>The RPGT rates for the gain on disposal of real property and shares in RPC are as follows:-</p> <table border="1" data-bbox="571 1186 1552 1520"> <thead> <tr> <th>Date of Disposal</th> <th>Company</th> <th>Individual (Citizen / PR)</th> <th>Individual (Non-Citizen)</th> </tr> </thead> <tbody> <tr> <td>Disposal within three years</td> <td>30%</td> <td>30%</td> <td>30%</td> </tr> <tr> <td>Disposal in the fourth year</td> <td>20%</td> <td>20%</td> <td>30%</td> </tr> <tr> <td>Disposal in the fifth year</td> <td>15%</td> <td>15%</td> <td>30%</td> </tr> <tr> <td>Disposal in the sixth year and thereafter</td> <td>5%</td> <td>0%</td> <td>5%</td> </tr> </tbody> </table>			Date of Disposal	Company	Individual (Citizen / PR)	Individual (Non-Citizen)	Disposal within three years	30%	30%	30%	Disposal in the fourth year	20%	20%	30%	Disposal in the fifth year	15%	15%	30%	Disposal in the sixth year and thereafter	5%	0%	5%
Date of Disposal	Company	Individual (Citizen / PR)	Individual (Non-Citizen)																					
Disposal within three years	30%	30%	30%																					
Disposal in the fourth year	20%	20%	30%																					
Disposal in the fifth year	15%	15%	30%																					
Disposal in the sixth year and thereafter	5%	0%	5%																					
5	<b>Acquisition Price and Disposal Price</b>	<p><b>Acquisition Price</b> Acquisition price of real property comprises of the following components:</p> <p>(a) Consideration paid wholly and exclusively for the acquisition of real property; and</p> <p>(b) Incidental cost incurred on the acquisition of real property which includes stamp duty, legal fees, tax agents fees, remuneration paid to land surveyor or valuer for land valuation purposes and advertising cost for seeking a seller of required property, etc.</p> <p>Legal fees on the loan agreement to finance the acquisition of real property is not deductible.</p>																						

### **Disposal Price**

Disposal price comprises of consideration received from the disposal of real property. The consideration received will be reduced by the following components:

- (a) Capital expenditure for the enhancement of the real property. The would refer to renovation cost and cost of construction of building on the land;
- (b) Legal fees in establishing, preserving or defending the title of the land; and
- (c) Incidental cost of disposal of real property. This would include brokerage fees, valuation fees, stamp duty, legal fees and advertisement cost to seek a buyer of the property, etc.

### **6 Acquisition Date and Disposal Date**

Generally, the acquisition date of the purchaser shall be deemed to coincide with the disposal date of the seller. However, disposal date varies accordingly with the existence of a written agreement.

#### **With written agreement**

Where there is a written agreement, disposal of a real property shall be deemed to have taken place on the date of such written agreement notwithstanding that the money consideration has not been received.

#### **Without written agreement**

Where there is no written agreement, the disposal date shall be the date of completion of the disposal of the asset, which is the earlier of:

- (a) The date on which the ownership of the disposal asset is transferred by the disposer; or
- (b) The date on which the disposer has received the whole amount (100% consideration) or value of the consideration for the transfer.

### **7 Computation of RPGT on Disposal of Real Property**

#### **Example:**

ABC Sdn Bhd purchased a piece of land from a third party at the price of RM 2 million on 1 January 2014 and sold it at the price of RM 3 million on 1 January 2016.

#### **Computation of RPGT**

	<b>RM</b>
Disposal price	3,000,000
Acquisition price	<u>(2,000,000)</u>
Chargeable gain	1,000,000
RPGT tax rate (Note 4 refers)	30%
RPGT payable	<u>300,000</u>

### **8 Computation of RPGT on Disposal of RPC Shares**

#### **Example:**

Assuming, on 1 January 2016, ABC Sdn Bhd, real property company, disposed of its 250,000 shares (RM 1 per share) to XYZ Sdn Bhd for a total consideration of RM 1,000,000. The RPGT payable is computed as follows:-

#### **Computation of RPGT**

	<b>RM</b>
Disposal price	1,000,000
Acquisition price (250,000 shares x RM 1)	<u>(250,000)</u>
Chargeable gain	750,000
RPGT tax rate (Note 4 refers)	15%
RPGT payable	<u>112,500</u>

9	<b>Withholding of Sale Consideration</b>	<p>When a chargeable asset is disposed of, it is the responsibility of the acquirer to retain 3% of the total value of consideration and to pay such amount to Director General (DG) within 60 days of the date of disposal.</p> <p>There are instances where application for exemption from tax withholding may be made. Moreover, the amount deducted and paid to the DG by the acquirer is not a final tax and will be set-off against the disposer's tax liability.</p>																
10	<b>Types of RPGT Return Forms To Be Submitted</b>	<p>The following return forms are to be submitted to IRB within 60 days from the date of disposal:-</p> <table border="1"> <thead> <tr> <th>Form Type</th> <th>Purpose</th> <th>Disposer</th> <th>Acquirer</th> </tr> </thead> <tbody> <tr> <td>4. CKHT 1A</td> <td>Disposal of real property by the disposer</td> <td>Yes</td> <td>No</td> </tr> <tr> <td>5. CKHT 1B</td> <td>Disposal of shares in a RPC by the disposer</td> <td>Yes</td> <td>No</td> </tr> <tr> <td>6. CKHT 2A</td> <td>Acquisition of real property / shares in a RPC by the acquirer</td> <td>No</td> <td>Yes</td> </tr> </tbody> </table>	Form Type	Purpose	Disposer	Acquirer	4. CKHT 1A	Disposal of real property by the disposer	Yes	No	5. CKHT 1B	Disposal of shares in a RPC by the disposer	Yes	No	6. CKHT 2A	Acquisition of real property / shares in a RPC by the acquirer	No	Yes
Form Type	Purpose	Disposer	Acquirer															
4. CKHT 1A	Disposal of real property by the disposer	Yes	No															
5. CKHT 1B	Disposal of shares in a RPC by the disposer	Yes	No															
6. CKHT 2A	Acquisition of real property / shares in a RPC by the acquirer	No	Yes															

### Penalty for Offences

	Offence	Section	Penalty and Other Consequences of Non-Compliance	Disposer	Acquirer
1	<b>Failure to Remit Amount Withheld Within 60 Days of Disposal</b>	21B	10% of the amount withheld	No	Yes
2	<b>Tax Not Paid Within 30 Days After Service of Notice of Assessment</b>	21(4)	10% increase in the tax unpaid	Yes	No
3	<b>Failure to Submit Return or, for the Disposer, Fail to Declare the Disposal in the Income Tax Return</b>	29	<p><u>On conviction</u>: Fine (<math>\leq</math>RM 5,000) or imprisonment (<math>\leq</math> 12 months) or both.</p> <p><u>Without prosecution</u>: The Director General may impose penalty treble the amount of tax payable. The tax payable is to be computed without making any deduction to set off allowable losses suffered from previous disposals.</p>	Yes	Yes



# 联系我们

分支机构/名字	职务	邮箱	电话
<b>吉隆坡 Kuala Lumpur</b>			
余永平 Yee Wing Peng	董事经理	<a href="mailto:wpjee@deloitte.com">wpjee@deloitte.com</a>	(603) 7610 8800
谭丽君 Tham Lih Jiun	执行董事	<a href="mailto:ljtham@deloitte.com">ljtham@deloitte.com</a>	(603) 7610 8875
卓鸿培 Toh Hong Peir	执行董事	<a href="mailto:htoh@deloitte.com">htoh@deloitte.com</a>	(603) 7610 8808
郭川永 Kok Soon Weng	副总监	<a href="mailto:kekok@deloitte.com">kekok@deloitte.com</a>	(603) 7610 8157
夏国辉 Ha Kok Fei	副总监	<a href="mailto:kha@deloitte.com">kha@deloitte.com</a>	(603) 7610 8190
颜杏蕊 Gan Sin Reei	高级经理	<a href="mailto:sregan@deloitte.com">sregan@deloitte.com</a>	(603) 7610 8166
郑顺民 Tey Soon Meng	副经理	<a href="mailto:sotey@deloitte.com">sotey@deloitte.com</a>	(603) 7610 8197
郭明以 Kuo Min Yee	主管	<a href="mailto:nkuo@deloitte.com">nkuo@deloitte.com</a>	(603) 7610 8065
李岸营 Li Anying	高级助理	<a href="mailto:annanyli@deloitte.com">annanyli@deloitte.com</a>	(603) 7610 7843
戴蔚 Vivian Dai	高级助理	<a href="mailto:vdai@deloitte.com">vdai@deloitte.com</a>	(603) 7610 8646
<b>古晋 Kuching</b>			
蔡淑萍 Chai Suk Phin	高级经理	<a href="mailto:spchai@deloitte.com">spchai@deloitte.com</a>	(608) 246 3311
黄俊程 Kane Bong	高级经理	<a href="mailto:kbong@deloitte.com">kbong@deloitte.com</a>	(608) 246 3311
<b>新山 Johor Bahru</b>			
吴玉凤 Caslin Ng	副总监	<a href="mailto:caslinng@deloitte.com">caslinng@deloitte.com</a>	(607) 222 5988
陈莱玲 Susie Tan	高级经理	<a href="mailto:susietan@deloitte.com">susietan@deloitte.com</a>	(607) 222 5988
<b>马六甲 Melaka</b>			
黄海珉 Terence Ng	副总监	<a href="mailto:terenceng@deloitte.com">terenceng@deloitte.com</a>	(606) 281 1077
<b>怡保 Ipoh</b>			
梅皓然 Terrence Mooi	高级经理	<a href="mailto:tmooi@deloitte.com">tmooi@deloitte.com</a>	(605) 254 0288
刘慧婷 Loh Wai Teng	高级经理	<a href="mailto:wloh@deloitte.com">wloh@deloitte.com</a>	(605) 254 0288
<b>槟城 Penang</b>			
黄兰卿 Ng Lan Kheng	执行董事	<a href="mailto:lknng@deloitte.com">lknng@deloitte.com</a>	(604) 218 9888
钟艾玲 Cheng Ai Ling	副经理	<a href="mailto:alcheng@deloitte.com">alcheng@deloitte.com</a>	(604) 218 9888

分支机构/名字	职务	邮箱	电话
---------	----	----	----

**亚庇 Kota Kinabalu**

张济妃 **Cheong Yit Hui**      经理      [yicheong@deloitte.com](mailto:yicheong@deloitte.com)      (608) 823 9601

**吉隆坡 Kuala Lumpur**



余永平



谭丽君



卓鸿培



郭川永



夏国辉



颜杏蕊



郑顺民



郭明以



李岸营



戴蔚

**古晋 Kuching**



蔡淑萍



黄俊程

**新山 Johor Bahru**



吴玉凤



陈莱玲

马六甲 Melaka



黄海珉

怡保 Ipoh



梅皓然



刘慧婷

槟城 Penang



黄兰卿



钟艾玲

亚庇 Kota Kinabalu



张济妃

Deloitte Malaysia | Add Deloitte as a safe sender



#### Deloitte

Level 16, Menara LGB  
1, Jalan Wan Kadir  
Taman Tun Dr. Ismail  
60000 Kuala Lumpur, Malaysia

英文版本与中文版本倘出现任何歧义，概以英文版本为准。上述仅供阅读参考。

If there is any inconsistency or conflict between the Chinese and English versions, the English version shall prevail for all purposes.

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee (“DTTL”), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as “Deloitte Global”) does not provide services to clients. Please see [www.deloitte.com/my/about](http://www.deloitte.com/my/about) for a more detailed description of DTTL and its member firms.

Deloitte provides audit, consulting, financial advisory, risk management, tax and related services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte’s more than 225,000 professionals are committed to making an impact that matters. Deloitte serves 4 out of 5 Fortune Global 500® companies.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the “Deloitte network”) is, by means of this communication, rendering professional advice or services. No entity in the Deloitte network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.

#### About Deloitte in Malaysia

In Malaysia, services are provided by Deloitte Tax Services Sdn Bhd and its affiliates.

#### 免责声明

此刊物的内容纯属通用信息，不应被认为是德勤提供任何专业建议和服务。在对您公司或个人财产采取任何决策或行动前，需征求专业咨询。因此刊物引起的任何损失，德勤成员公司不负任何责任。

#### Disclaimer

This publication contains general information only, and should not be construed as rendering professional advice or services by Deloitte. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser. No entity in the Deloitte Network shall be responsible for any loss whatsoever sustained by any person who relies on this publication.

© 2016 Deloitte Tax Services Sdn Bhd

To no longer receive emails about this topic please send a return email to the sender with the word “Unsubscribe” in the subject line.