



**Badan Peguam Malaysia
Malaysian Bar**

www.malaysianbar.org.my

Wisma Badan Peguam Malaysia
2 Leboh Pasar Besar
50050 Kuala Lumpur, Malaysia
Tel : +603-2050 2050
Fax : +603-2050 2019
Email : council@malaysianbar.org.my

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To Members of the Malaysian Bar

**Question-and-Answer Session with LHDNM on Real Property Gains Tax
and Stamp Duty — Implementation of Self-Assessment Systems**

On 18 Nov 2025, the Bar Council Conveyancing Practice Committee (“CPC”) organised a hybrid seminar titled “Real Property Gains Tax (“RPGT”) and Stamp Duty — Implementation of Self-Assessment Systems”. The seminar featured informative presentations by two representatives from the Stamp and RPGT Operations Department of the Inland Revenue Board of Malaysia (Lembaga Hasil Dalam Negeri Malaysia, “LHDNM”), who offered practical guidance on the relevant self-assessment processes.

Following the presentations, participants were given the opportunity to submit questions, both orally and online, during the Question-and-Answer (“Q&A”) session. Some of the questions posed and the responses provided during the Q&A session, can be viewed [here](#) (see page 2 onwards).

Members are advised to review the responses provided by LHDNM independently. Please be advised that CPC has not adopted any position on the responses provided by LHDNM.

For enquiries, please contact Rathi Ragunathan, Senior Officer (rathi@malaysianbar.org.my) or Nadia Nabillah, Officer (nadia.nabillah@malaysianbar.org.my).

Thank you.

**Zemilah bt Mohd Noor and Nicholas Chang Chen Seng
Co-Chairpersons
Bar Council Conveyancing Practice Committee**

Seminar on Real Property Gains Tax ("RPGT") and Stamp Duty — Implementation of Self-Assessment Systems 18 Nov 2025		
Question-and-Answer Session		
No	Question	Answer
1	For CKHT (Cukai Keuntungan Harta Tanah or Real Property Gains Tax), the acquisition date is in 1972. Is the market value of the acquisition set in the year 2000? How do we determine the market value in the year 2000?	If the disposal is subject to the CKHT rate in Part 1 of Schedule 5, the market value is based on 1 Jan 2013.
2	Can the acquirer submit e-CKHT 2A before the disposer submits e-CKHT 1A and CKHT 3?	Yes, the acquirer may do so. The acquirer needs to enter the details of the chargeable asset in order to obtain the asset code.
3	For CKHT 1A, Part C1: If there are several landowners but only one disposer, eg, the disposer's share is 1/8 share. How should we fill up Part C1 & C2? Is 1/8 equivalent to 100%?	The disposal portion is 1/8 and the percentage is 100% if the entire 1/8 share is disposed of.
4	There is an error in the taxpayer / disposer / acquirer's name in the records. Example 1: MyKad: Shahrul Bariah <u>Hanim</u> Binti Shafie MyTax Portal: Shahrul Bariah Binti Shafie Example 2: MyKad: Ali Akbar Bin Ahmad MyTax Portal: Ali Akbar <u>B</u> Ahmad Accordingly, I would like to obtain clarification regarding the following matters: Question 1: To whom should I send an email for the purpose of correcting the disposer / acquirer's name? Question 2: How long does LHDNM usually take to make the name correction? Or is it the disposer / acquirer who needs to make the correction on the MyTax Portal? Question 3: For Example 2, does the correction need to be made according to the full name as stated on the MyKad?	Question 1 – The request to update the name of the disposer / acquirer can be made directly at the HASiL Office where the file is handled, or by contacting HASiL Careline, or through the Customer Feedback Form. Question 2 – If the request is made at the HASiL office counter, the update will be done immediately. Question 3 – The name correction will be made based on the information from the National Registration Department (Jabatan Pendaftaran Negara, "JPN").
5	For a foreign disposer, the retention sum paid under S21B of the Real Property Gains Tax Act 1976 ACKHT is less than the actual tax payable. Eight months after the payment date, no refund of the overpaid retention sum has been received.	Please contact the HASiL Branch handling the CKHT tax file for enquiries related to CKHT refunds. Alternatively, you may submit a feedback form directly via the MyTax Portal.
6	For a sale and purchase related to an administrator, does it mean that the administrator needs to register a new Tax File Number for the deceased with LHDNM? If so, what documents are required for this purpose?	The Tax File Number (TP No) must be applied for at the nearest HASiL Branch by submitting the application form along with the death certificate and other relevant documents.
7	If the disposer acquired the property through inheritance in 2006 and intends to dispose of the property in 2025, but is facing difficulty retrieving any supporting documents related to the valuation of the property acquired through inheritance in 2006, what is the appropriate way for a lawyer to complete and submit the CKHT 1A form in the absence of prior valuation documents?	Please obtain the official search / reference for the disposal information; the market value can be obtained from a certified valuer. Such expenses may be allowed as incidental costs.
8	We have filed CKHT 3, but when we go to the dashboard, CKHT 3 does not appear. What can I do about this?	The submitted CKHT 3 Form should be reviewable in the form list on MyTax. If it is not available, you may submit a review request to us through the Customer Feedback Form on our portal.
9	We have submitted the customer's feedback form three times. No action has been taken, nor have we received any advice on what additional information is needed. Will the overpaid amount be sent to a bank in a foreign country or must there be a Malaysian bank account?	You may attend the HASiL Branch that handles the taxpayer's CKHT file directly.
10	Is an amendment still necessary if it is clear that there is no change to the tax payable?	Amendments can be made to ensure that the information submitted on the form is correct.
11	What if the vendor has filed CKHT 1A, but has inserted the wrong date of disposal, and when filing CKHT 2A, we were unable to amend the date of disposal? What can the purchaser do when he/she realises that the date of disposal is wrong but is unable to amend it?	You may inform us through the Customer Feedback Form > CKHT > e-CKHT and submit the relevant documents for amendment by LHDNM.
12	For a single disposer, is it possible to submit two CKHT 3 forms? One half-share was purchased over five years ago, while the other half-share incurred a loss because the market value at acquisition was higher than the selling price at disposal.	So far, the submission of CKHT 3 Form can only be made as one form for a single disposal. However, the submission can be made at the HASiL Branch that handles the file.
13	If a property has a consent requirement, is the disposal date considered to be after the consent is obtained or should the SPA ("Sale and Purchase Agreement") date be used?	If the disposal of the property requires consent and this has been stated in the SPA, the disposal date is the date the consent is obtained.
14	If the buyer's lawyer and the seller's lawyer are from different firms, is there any problem if the buyer's lawyer submits CKHT 2A first?	There is no problem. The buyer may submit the CKHT 2A form.
15	Or do we have to wait for the seller's lawyer to submit CKHT 1A and CKHT 3 first? (<i>continuation of Q14</i>)	Not necessary.
16	If there is no SPA or the SPA has been lost, can the lawyer enter the disposal date based on the Memorandum of Transfer ("MOT") registration date?	Please obtain an official land search report.
17	Can the TP file registration be done at any branch, or must it be done at the branch where the deceased has a file?	Registration can be done at the nearest HASiL branch.
18	For disposals made by way of love and affection or as gifts, can we enter the acquisition value or disposal value as "0" if we do not have the relevant information?	This field is mandatory. The disposal value can be verified in the Transfer's Notice of Assessment for stamp duty.
19	If the vendor is disposing of three pieces of land, which were acquired through a single SPA and also being disposed of through a single SPA, with all other supporting documents consolidated, can the lands be filed in one CKHT 1A?	If the sale of the assets is made under a single SPA, only one CKHT 1A needs to be submitted.
20	For Small Estate Borang E, Borang F and Borang T, do we need to submit CKHT? If yes, which date should be used?	If there is a transfer of assets, the transfer is subject to CKHT. [No answer on the date of disposal]

21	Our client has just received a CKHT assessment notice from the Inland Revenue Board of Malaysia (Lembaga Hasil Dalam Negeri Malaysia, “LHDNM”), but the notice did not take into account the 3% already paid to CKHT. Subsequently, the assessment notice imposed a penalty on the basis of non-payment of the 3%. We have met with an officer at the LHDNM office and were informed that there is no “officer in charge” assigned to our client’s case, and our client is still required to pay the amount assessed in the notice before lodging an appeal. Is this the proper procedure?	You may submit proof of the 3% remittance for the purpose of making the necessary adjustment. It is possible that the payment was remitted to another account. The [Collection Section] will issue an updated [Tax Position Statement] once the payment has been credited to the correct account.
22	With respect to a foreign disposer who does not have a bank account in Malaysia, how can they claim a refund?	Refunds can be made to a foreign account via telegraphic transfer (“TT”). Submit the relevant account information to the disposer’s HASiL office for further action.
23	We have a case where the consent letter was issued on 2 Apr 2023. The state approval was obtained in March 2023. However, we received the letter in May 2023. We submitted the RPGT (CKHT) retention sum in May 2023 and were penalised as the officer said 60 days was calculated from March 2023 instead of April 2023. Why can’t it be based on April 2023?	The consent date is the date of approval from the relevant authority.
24	I filed CKHT 3 with a section 8 one-time exemption for residential property, but CKHT 3 does not appear. The acknowledgement of CKHT 1A shows that tax is payable. How can this be rectified?	You may contact the HASiL office that handles the disposer’s file for further verification. In this case, it is possible that the exemption claim has already been made.
25	May I seek clarification regarding sections B4 (Acquired Portion) and B5 (Acquired Percentage) in the CKHT 1A form? If there are four acquirers, each with a ¼ share, what percentage should be entered in B5?	The acquired percentage is 100% for each acquirer. This means that each acquirer gets their entire ¼ share.
26	Section 8 of the Real Property Gains Tax Act 1976 states that every Malaysian citizen is eligible for a one-time exemption on the gain from the disposal of their own private residential property. Is there any way to check if someone has already used this exemption?	Please submit a request for the section 8 exemption review to the nearest HASiL office.
27	If the developer is not filing CKHT 1A, is the buyer required to file CKHT 2A?	If the sale from the developer is subject to income tax, the buyer does not need to submit the CKHT 2A form.
28	Stamping of Pindah Milik Harta Tanah — what is meant by “Jualan / Lelong that does not involve a valuation by JPPH (Jabatan Penilaian dan Perkhidmatan Harta or Valuation and Property Services Department)”?	The purchase of real estate made through a sale and purchase agreement (SPA) or a public auction.
29	As to contracts for services for independent contractors or freelancers, do we need to stamp them now?	Yes, need to stamp.
30	Can the e-CKHT system allow the generation of a draft form for review before submission?	The e-CKHT form with a draft status can be reviewed and printed before submission. You can click the eye icon to view the form.
31	What does borang nyata “disifatkan” mean?	The application form submitted by the taxpayer through self-assessment is deemed to have been assessed by the collector on the day the form is submitted to LHDNM.
32	For an employment offer letter and a confirmation letter confirming a position at the company / firm, must they be stamped?	Yes, if the document forms a contract and requires an offer and acceptance, it is a contract and is subject to stamp duty.
33	For stamping under MyTax from 2026, will all the firm’s staff have to log in to MyTax using their own personal tax ID? Do we have to add all of them individually as wakil peguam (lawyer’s representative) if they have to carry out stamping?	Yes.
34	For the stamping of a letter of appointment which involves monetary disbursement in exchange of services between two parties, is the stamp duty calculated at 0.01%?	If it involves services, the stamp duty is calculated under “security” as a service agreement.
35	Do increment letters or promotion letters need to be stamped?	Yes.
36	If the document includes any remission / exemption, but we were not aware of it and did a self-assessment, will LHDNM automatically carry out a formal assessment in such cases?	No. This is because remission and exemption must be requested by the taxpayer.
37	Issue of Power of Attorney — does it fall under general stamp duty or transfer of ownership? Sometimes LHDNM enforces <i>ad valorem</i> and sometimes fixed duty.	It depends on the contents of the agreement. If the contents of the document relates to the transfer of property ownership with consideration, <i>ad valorem</i> duty may be imposed.
38	Currently, assessments are performed under a personal account. Is it possible to create a separate account for CKHT only?	LHDNM is in the process of developing an integrated management system to enable the submission of CKHT forms through a special system, such as via a tax agent.
39	Is it legally required to affix stamp duty on the General Terms and Conditions, given that they constitute the contractual basis for all sales invoices? (We have encountered clients who request us to stamp General Terms and Conditions, but we are not sure if this is necessary).	It depends on the contents of the General Terms and Conditions. If the contents bind the transaction between the two parties, it is considered a contract that needs to be stamped.
40	If there is an error in the information entered into the system, can it still be amended?	Yes, it can be done through an application to amend the information.
41	Will information such as the role of agents and other details from the HASiL Stamp page be automatically integrated into the MyTax portal?	No.
42	Which MyTax account can be used for stamping starting from 2026, considering that a firm may have multiple user IDs according to each department? Can a non-lawyer use MyTax for this purpose?	Yes, but you must log in using the individual identification number and have a Tax Identification Number (“TIN”).