



**Circular No 121/2025
Dated 11 Apr 2025**

To Members of the Malaysian Bar

**Self-Assessment System for Real Property Gains Tax | New Responsibilities and
Potential Risks for Members**

The recent implementation of the Self-Assessment System for Real Property Gains Tax (“SAS RPGT”) introduces new responsibilities and potential risks for Members of the Bar who are involved in property transactions in the secondary market. Members are advised to take note of the following key concerns.

1. Risk of penalties due to late submission and/or incorrect information

- 1.1 Members must ensure that all information provided in the relevant e-CKHT forms is accurate and submit the forms to the Director General (“DGIR”) of the Inland Revenue Board of Malaysia (Lembaga Hasil Dalam Negeri Malaysia, “LHDN”) via the e-CKHT portal in MyTax **within 60 days** after the date of the disposal (“the prescribed statutory period”).
- 1.2 Any incorrect or inaccurate information or a delay in submission may result in penalties or lead to additional or inadequate tax being paid by the taxpayer.

2. Limitations in providing tax advice

- 2.1 Members are reminded that solicitors may not be experts in tax law and should exercise caution when advising clients on tax implications arising from property transactions.
- 2.2 It is advisable for clients to seek professional tax advice where necessary.

3. Confidentiality of MyTax login credentials

- 3.1 Members must log into their personal MyTax accounts to access the “Peranan Peguam” option to file e-CKHT returns on behalf of their clients. Members who choose to file e-CKHT returns for their clients must do so by this method.
- 3.2 Members should refrain from requesting their clients’ MyTax login credentials or share their own personal MyTax login credentials. The security and confidentiality of such credentials must be maintained at all times to prevent unauthorised access or misuse.

4. Retention of money prior to submission of e-CKHT Form 3

4.1 Pursuant to subsections 21B(1), 1(A) and (5) of the Real Property Gains Tax Act 1976 (“the Act”), a statutory duty is imposed on the acquirer to retain the appropriate and applicable amount from the purchase price (“requisite sum”) stated in the sale and purchase agreement (“SPA”) which is to be paid to the DGIR within the prescribed statutory period, unless the disposer can furnish to the acquirer evidence of the filing of the non-chargeability of the disposal by way of submission of the e-CKHT Form 3 or the form under section 8 of the Act via the MyTax portal.

4.2 Subsections 21B(1), 1(A) and (5) of the Act are reproduced below:

“(1) Subject to subsection (1A), where on a disposal to which section 13 applies, the consideration consists wholly or partly of money, the acquirer shall retain the whole of that money or a sum not exceeding three per cent of the total value of the consideration whichever is the less, and (whether or not that amount is so retained) he shall within sixty days after the date of such disposal pay that amount to the Director General:

(1A) For the purpose of subsection (1), where the disposer in a disposal referred to in that subsection is a disposer under Part III of Schedule 5, the acquirer shall retain the whole of that money or a sum not exceeding seven per cent of the total value of the consideration whichever is the less, and (whether or not that amount is so retained) he shall within sixty days after the date of such disposal pay that amount to the Director General.

...

(5) This section shall not apply if a notice of non-chargeability under section 13 is served to the acquirer within sixty days after the date of the disposal.”

4.3 Pursuant to subsection 21B(2) of the Act, if the acquirer fails to comply with subsection 21B(1) or 1(A) of the Act, the acquirer will liable for the requisite sum and in addition, an increased sum of ten per cent of the requisite sum, the total of which shall be deemed a debt owing by the acquirer to the Government.

4.4 Subsection 21B(2) is reproduced below:

“(2) Where the acquirer fails to pay any amount due under subsection (1), that amount which he fails to pay shall be increased by a sum equal to ten per cent of that amount and that amount and the increased sum shall be a debt due from him to the Government and shall be payable forthwith to the Director General.”

4.5 Please refer to sub-paragraphs 2.2.1 (d) and (e) of *Garis Panduan Operasi Cukai Keuntungan Harta Tanah* (LHDN.BA.B.600-1/7/2) issued by LHDN on 13 Jan 2025, which are reproduced below:

“(d) Sekiranya pemeroleh menerima Borang CKHT 3 daripada pelupus melalui e-CKHT di portal MyTax, pemeroleh diberi konsesi untul tidak memegang simpanan dan membayar wang di bawah seksyen 21B ACKHT 1976.

(e) *Jika Borang CKHT 3 tidak diterima daripada pelupus, maka amaun di bawah seksyen 21B ACKHT 1976 hendaklah dibayar kepada KPHDN dalam tempoh 60 hari selepas Tarikh pelupusan asset.”*

5. Electronic consent (Form CKHT 57A)

5.1 Members are reminded to obtain the duly signed electronic consent form CKHT 57A from their client in order to assist in the online filing of the relevant e-CKHT forms in MyTax, and to keep a copy for record purposes.

Members are advised to remain vigilant and to advise their disposer or acquirer client to strictly adhere to the relevant legal and regulatory requirements to mitigate risks associated with SAS RPGT compliance.

Should you have any enquiries, please contact LHDN at 03-8911 1000.

Thank you.

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