

GUIDEBOOK ON REGISTERING PROPERTY IN MALAYSIA

FREEHOLD
LEASEHOLD



LANDED
STRATA



PEMUDAH

Pasukan Petugas Khas Pemudahcara Perniagaan
The Special Taskforce to Facilitate Business



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The Special Taskforce to Facilitate Business

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This Guidebook focuses on the process of registering property with or without individual titles and to transfer the titles ensuing the execution of the sale or gift of the property. It is hoped that this Guidebook will help the general public and investors understand the processes and procedures of the various government departments involved in registering property in Peninsular Malaysia.

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INTRODUCTION

Registering Property

The speed of getting property registered is one of the elements that impact a country's competitiveness. Onerous processes and procedures for property registration affect the ease of doing business.

PEMUDAH's Focus Group on Registering Property worked to improve the processes and enhance transparency in the procedures for registering property. This group comprised members from the Stamp Office Division of the Inland Revenue Board of Malaysia, Valuation and Property Services Department of the Ministry of Finance and the Land Office / Registry under the State Government.

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The improvements made include:

- e-Stamping, an on-line stamping system involving agent and the Stamp Office or Revenue Service Centre (RSC) which comprises:-
 - ▶ Sistem Taksiran Pindah Milik Harta Tanah (STPH)
 - ▶ Stamp Assessment and Payment System (STAMPS)
- The valuation process by the Valuation and Property Services Department [*Jabatan Penilaian dan Perkhidmatan Harta, (JPPH)*];
- Computerisation of the property registration system in the Land Office / Registry.

Processes have been streamlined to the extent that it now generally takes 2 working days for a Standard Property to be registered in Peninsular Malaysia.

The "Walking Through the System" in this guidebook provides an illustrated step-by-step guide which includes the time and costs involved, in a sample case.

1 [Pre-Registration : Contract of Sale]

There are 2 types of sale and purchase of property namely:

1 Purchase from property developers

- The sale and purchase of property (housing accommodation) which is under construction from a property developer is governed by the Housing Development (Control and Licensing) Act, 1966; or
- The sale and purchase of completed property from a property developer.

2 Purchase of completed property direct from owner of the property (sub-sale)

- Sub-sale purchase is between the buyer and the owner; it is by way of private contract where the parties are free to dictate their respective terms and conditions.

Regardless, a non-regulated contract of sale between the seller and the buyer needs to be in written form, signed and duly stamped for the protection of the interest of both parties in the discharge of their respective legal obligations. Both seller and buyer are advised to appoint their own lawyer to represent them individually in the conduct of the sale and purchase transaction through completion.

Some of the salient points of the Sale and Purchase Agreement (SPA) are:

- Detailed particulars of the buyer and the seller;
- Details of the property as specified in the Issue Document of Title (IDT);
- The purchase price and the mode of payment;
- Payment of the deposit, normally 10% of the purchase price;
- Normally the time frame to pay the entire purchase price is within 3 months free of interest ("Completion Date") plus another one month extension period ("Extended Completion Date") with interest at a mutually agreed percentage payable to the seller;
- If the buyer fails to pay within the time frame, the deposit paid will be forfeited by the seller and the SPA rescinded;
- Inspection of the property and listing of any fixtures and fittings (if applicable);
- The time and manner to hand over the property to the buyer; and
- The remedy for any breach and liquidated damages for failures by either party.

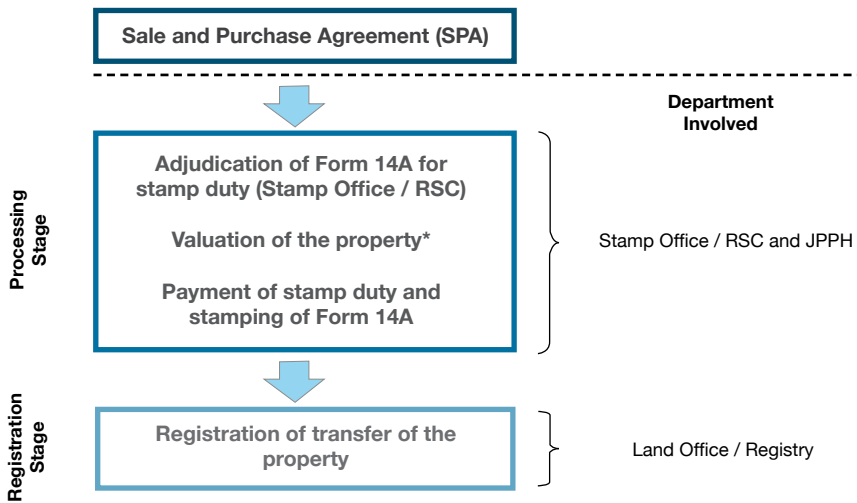
Once detailed terms of the SPA have been agreed, the buyer and seller will sign:

- The SPA;
- Form 14A under the National Land Code, 1965 (NLC) (for property with individual title); or
- Deed of Assignment (DOA) (for property without individual title).

2 [Stages of Registering Property]

There are 2 main stages in the process of registering property in Malaysia (Diagram 1).

These stages are geared towards registration of property (land and building) using Memorandum of Transfer - Form 14A at the relevant Land Office / Registry in compliance with the NLC.



**valuation by JPPH is part of the stamping process by Stamp Office / RSC*

Diagram 1 - Flowchart of Registering Property with Title

Note:

- Valuation and Property Services Department / *Jabatan Penilaian dan Perkhidmatan Harta* is established under the Ministry of Finance to advise the Government on valuation of real estate, property development and management.
- Stamp Office / RSC is a unit in the branches under the Inland Revenue Board of Malaysia / *Lembaga Hasil Dalam Negeri Malaysia (LHDNM)*.
- Land Office / Registry is a department under the respective State Government where the property is situated.

2A [Processing Stage]

2A.1 Adjudication of Form 14A / Deed of Assignment (DOA)

- Form 14A / DOA will be submitted to Stamp Office / RSC for adjudication.
- Submission can be made either manually or online through the website, <http://pinharta.hasil.gov.my> under STPH or <http://stamps.hasil.gov.my> under STAMPS. To date, e-Stamping is available to legal firms, banks, company secretaries, accounting firms and companies.

2A.1.1 Submission for Adjudication:-

1. Form 14A

Item	Manual Submission	Online Submission (STPH / STAMPS)
1	2 copies of cover letter from the lawyer	
2	A copy of stamped SPA	Relevant pages of stamped SPA include:- - date of agreement - selling price - schedule of payment - plan / map of property - signing page - name of seller and buyer
3	A copy of IDT	A copy of IDT
4	Other relevant supporting documents related to the transfer	Other relevant supporting documents related to the transfer
5	5 copies of Form PDS 15	A copy of Form PDS 15
6	Form 14A	Form 14A
	<p>Note:</p> <p>1. Stamp Office / RSC will check the document. Once accepted, an adjudication number will be given on Form 14A and returned to the lawyer.</p> <p>2. If it has been e-Stamped evidence of DOA is not required.</p>	<p>Note:</p> <p>1. Item 5 above is through data entry whilst others are submitted as attachments.</p> <p>2. Once accepted, an adjudication number will be assigned by the system.</p>

2. Deed of Assignment

Item	Manual Submission	Online Submission (STPH / STAMPS)
1	2 copies of cover letter from the lawyer	
2	A copy of stamped SPA	Relevant pages of stamped SPA include:- - date of agreement - selling price - schedule of payment - signing page - name of seller and buyer
3	Deed of Assignment	Relevant pages of DOA include:- - date of agreement - signing page - name of seller and buyer - address of property
4	Other relevant supporting documents related to the transfer	Other relevant supporting documents related to the transfer
5	5 copies of Form PDS 15	A copy of Form PDS 15
	Note: 1. Stamp Office / RSC will check the document. Once accepted, an adjudication number will be given on DOA and returned to the lawyer.	Note: 1. Item 5 above is through data entry whilst others are submitted as attachments. 2. Once accepted, an adjudication number will be assigned by the system.

2A.1.2 Valuation of Property

- Valuation by JPPH is part of the stamping process by Stamp Office / RSC for cases where valuation is required.
- Upon receipt of the application for valuation from the Stamp Office / RSC, JPPH will process the application and a valuation report will be prepared and subsequently sent to the Stamp Office / RSC.

JPPH's workflow for the valuation process is shown in Diagram 2 (page 11).

The time taken by JPPH to complete a valuation request is between 1 to 8 working days. For Standard Property it takes only 1 working day. A longer period may be required if the property is a complex property, for example shopping complex, multi-storey office building or industrial complex.

2A.1.3 Stamping of Form 14A / DOA

- The Stamp Office / RSC will issue a Notice of Assessment either manually or online through STPH / STAMPS.
- The Notice of Assessment will indicate the stamp duty payable for the transfer of property.
- The rate of chargeable stamp duty will depend on the value of the property as prescribed by the Stamp Act, 1949, as follows:

Property Value	Stamp Duty Chargeable
For the first RM 100,000	1%
For amount in excess of RM 100,000 but not exceeding RM 500,000	2%
For any amount in excess of RM 500,000	3%

- Payment must be made to the Collector of Stamp Duty through the Stamp Office / RSC within 30 days from the date of the Notice of Assessment via the following:-
 - Electronically via Financial Processing Exchange (FPX); or
 - At the Stamp Office / RSC by:
 - Bank Draft; or
 - Client's Account Cheque; or
 - Postal Order; or
 - Money Order; or
 - Cash.

A penalty will be imposed for payment exceeding 30 days from the date of the Notice of Assessment as follows:

Duration	Penalty Chargeable
If stamped within 3 months after the time of stamping	RM 25 or 5% of the chargeable duty (whichever sum be the greater)
If stamped later than 3 months but not later than 6 months after the time of stamping	RM 50 or 10% of the chargeable duty (whichever sum be the greater)
If stamped later than 6 months	RM 100 or 20% of the chargeable duty (whichever sum be the greater)

The Stamp Office / RSC requires the following documents:

- Original Notice of Assessment and Form 14A / DOA;
- Form PDS 3;
- Bank Draft / Client's Account Cheque / Postal Order / Money Order / Cash; and
- Payment by Setem Hasil which shall not exceed RM 500.00.

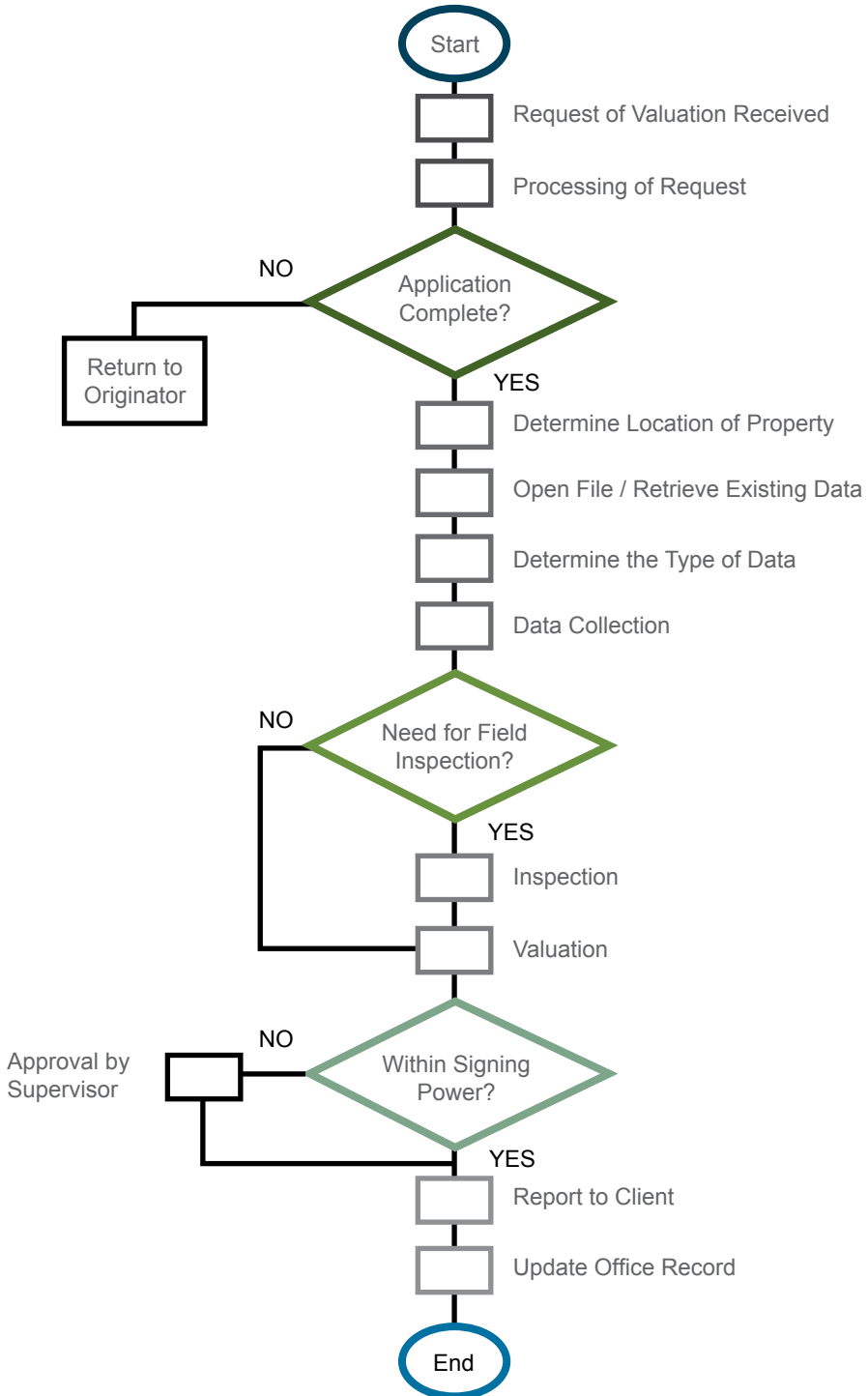


Diagram 2 - JPPH Workflow Valuation Process

A comparison of the manual and online systems is demonstrated in Diagram 3.

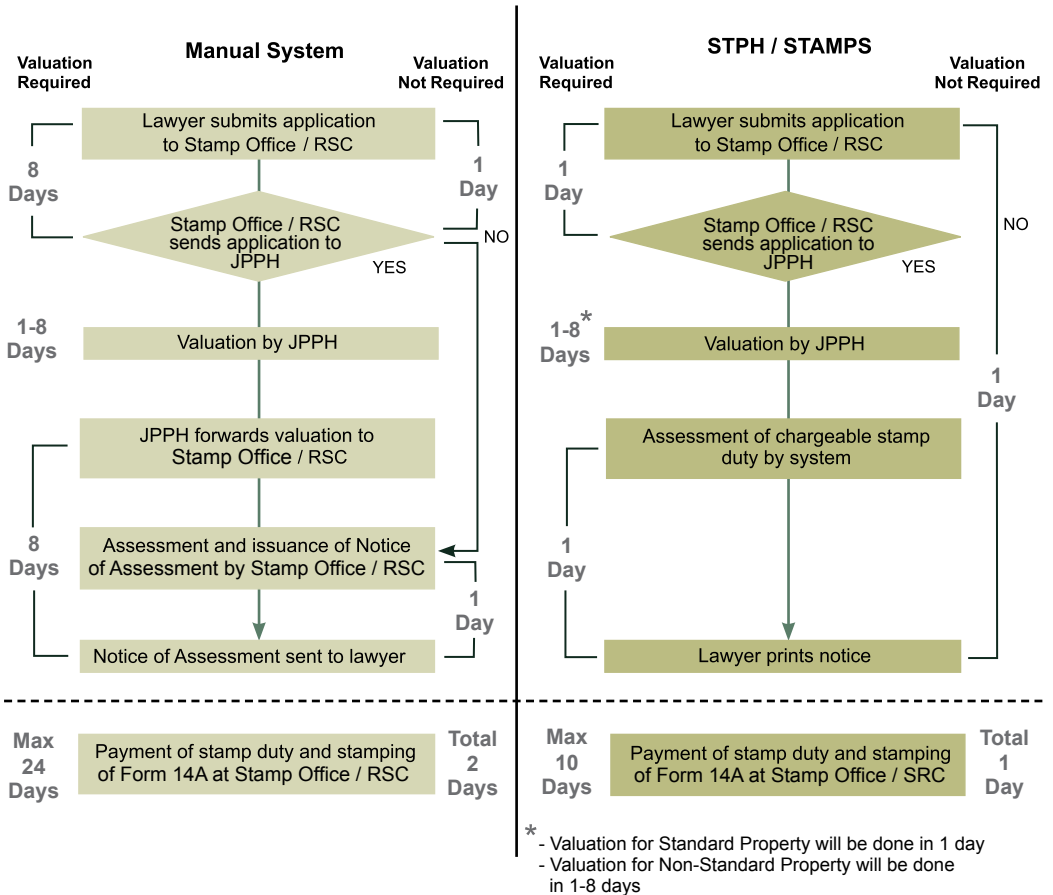


Diagram 3 - Comparison of the Manual & Online System (STPH / STAMPS)

2B [Registration Stage]

2B.1 Registration of Transfer of the Property (for property with individual title)

For registration of property, submission of the duly stamped Form 14A at the Land Office / Registry must be accompanied with:

- Original IDT (Issue Document of Title);
- Certified copies of the buyer's and seller's NRIC / passport; or
- Company Memorandum and Articles of Association, Companies Commission of Malaysia (CCM) Company Search, Company Resolution, Return of Allotment of Shares - Form 24, List of Register of Directors, Managers and Secretaries - Form 49;
- Fees as prescribed by the Land Office / Registry;
- A copy of current Quit Rent and Assessment Receipt.

Checklist for registration of transfer of property at Kuala Lumpur Land Registry : (for landed property with individual title)

Item	Required Document
1	<p>Completed Form 14A</p> <ul style="list-style-type: none"> • A copy of NRIC / Passport (if Individual); Company Memorandum and Articles of Association, Companies Commission of Malaysia (CCM) Company Search, Company Resolution, Return of Allotment of Shares - Form 24, List of Register of Directors, Managers and Secretaries Form 49 (if company) • Letter of Consent to Transfer (where applicable) • Letter of Consent to Charge (where applicable)
2	Original Issue Document of Title (IDT)
3	Payment of prescribed registration fee
4	Copies of current Quit Rent and Assessment receipts

- The Land Administrator will endorse the name of the buyer in the Register Document of Title (RDT).
- The RDT is kept in the strong room at the Land Office / Registry itself.
- The Land Office / Registry will subsequently issue a new IDT to the buyer within 1 working day from the date of submission.

All Land Offices / Registries in Peninsular Malaysia are committed to issue the new IDT within the specified time frame.

Generally it takes 1 working day for registering of property. The process of registering property at the Kuala Lumpur Land Registry is shown in Diagram 4 (page 15).

Diagram 4A (page 16) presents the workflow of the registration process at Kuala Lumpur Land Registry (for consent to transfer involving leasehold property).

2B.2 Assignment of Property (for property without individual title)

No registration is required for properties without individual titles simply because the Land Office / Registry does not have records of individual properties until the individual titles are issued. Properties without individual titles can be sold or change hands by means of a document called the Deed of Assignment (“DOA”).

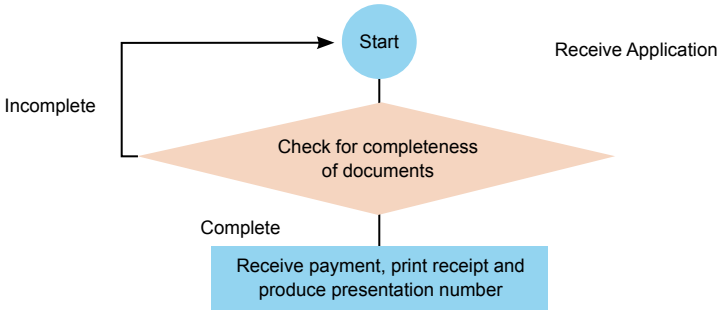
A DOA is a legal instrument used as a means of conveyance of rights to property whereby the Seller (“Assignor”) assigns his rights and title to the property to the Buyer (“Assignee”).

By the DOA, the Seller’s rights, interest and title to the property as enshrined in the SPA, usually called the Principal SPA (between the First Purchaser, the Developer and / or Proprietor) is assigned to the Assignor.

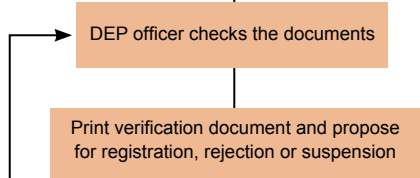
Once the DOA is duly executed and stamped, the Assignee acquires legal rights and title to the property assigned. The only difference is that it is not registered at the Land Office / Registry.

The DOA has to be adjudicated in a similar manner as for property with title but instead of Form 14A, the original copy of the DOA is submitted together with Form PDS 15.

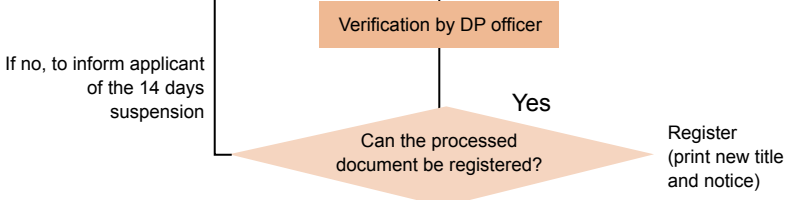
Initial Process (Counter Process).....



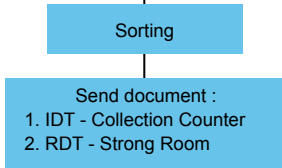
Data Entry Process.....



Decision Process.....



Sorting Process.....



Collection Process.....



*Definition
 Data Entry Process (DEP)
 Decision Process (DP)
 Issue Document of Title (IDT)
 Register Document of Title (RDT)

1 Day

Diagram 4 - Workflow of Registration Process at Kuala Lumpur Land Registry (for landed property with individual title)

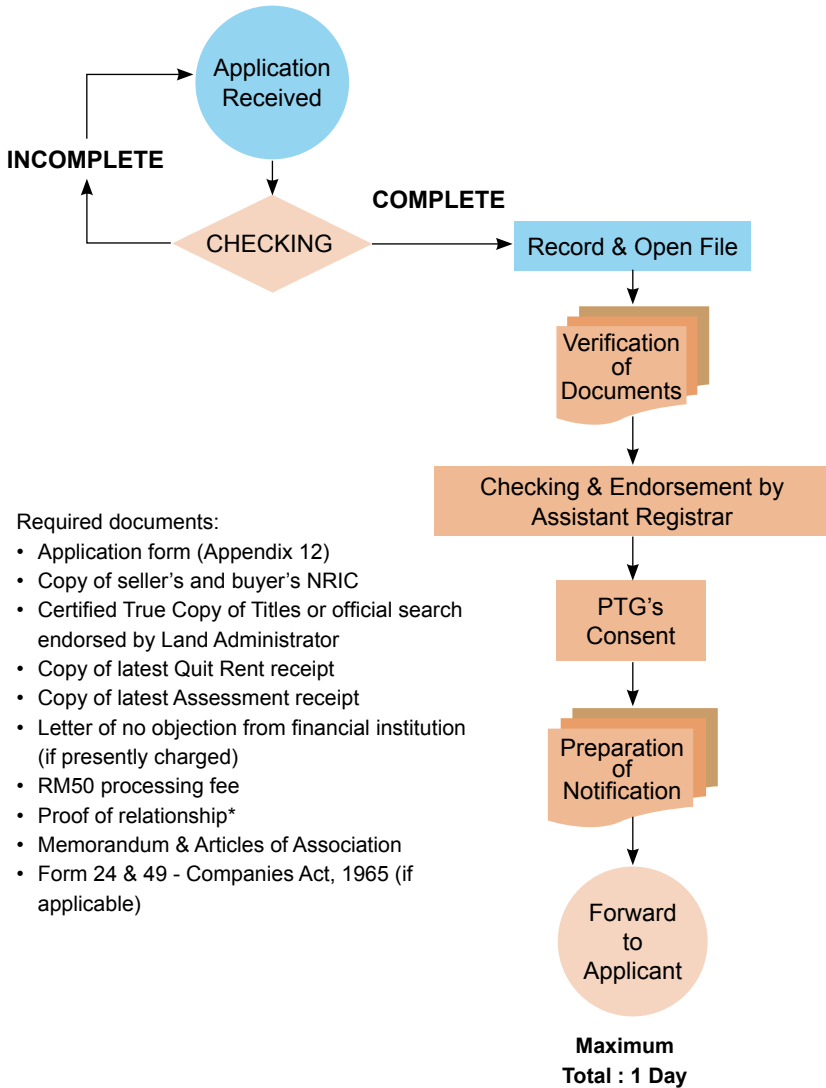


Diagram 4A - Workflow of Registration Process at Kuala Lumpur Land Registry
 [for consent to transfer involving property with restriction-in-interest /
 leasehold (if required)]

3 [Conclusion]

The initiatives taken have resulted in the following continuous improvements across all government agencies involved as stated in Diagram 5 (pages 18 & 19):

- Duration of the transfer of property generally takes 2 working days for Standard Property;
- Simplified procedures via online system;
- Easy tracking and traceability of the status of stamping process;
- Cost efficient; and
- Integrity of the system enhanced.

Further to the improvements made, Stamp Office / RSC has embarked on enhancing STAMPS to further improve the stamping process of instruments related to transfer of property.

The Land Office / Registry is moving towards simplified and standard forms for land related transactions to be adopted by all states in Malaysia.

This joint effort by the public and private sectors as well as experts in their respective fields contributed in improving the delivery system.

	Duration as Reported by the Doing Business 2010 Report	Procedures	Initiatives Taken	Current Practices			
				Duration Manual		Duration for STPH / STAMPS	
				With Valuation	Without Valuation ¹	With Valuation	Without Valuation ¹
Stamp Office / RSC	(1 day) SPA sent to Stamp Office / RSC for stamping	SPA sent to Stamp Office / RSC for stamping					
	(1 day) Form 14A sent to Stamp Office / RSC for adjudication	<ul style="list-style-type: none"> • Lawyer submits application to Stamp Office / RSC • Stamp Office / RSC sends application to JPPH 	Promote usage of STPH and STAMPS	8 days	1 day	1 day	1 day
	(36 days) Inspection, data collection and valuation of the property by JPPH	Inspection, Data Collection and Valuation	Streamlining Valuation Process and improvements in the Valuation Information System (VIS)	8 days	-	8 days	
	(1 day) Form 14A sent to Stamp Office / RSC for stamping	<ul style="list-style-type: none"> • Stamp Office / RSC computes duty and issues notice • Notice sent to lawyer electronically, by post if manual • Lawyer pays duty and document stamped 		8 days	1 day	1 day	

Diagram 5 - Initiative for Improving Registering Property (Freehold and Leasehold Landed)

	Duration as Reported by the Doing Business 2010 Report	Procedures	Initiatives Taken	Current Practices			
				Duration Manual		Duration for STPH / STAMPS	
				With Valuation	Without Valuation ¹	With Valuation	Without Valuation ¹
PTG	(105 days) Form 14A is registered at the Land Office / Registry	Registration Process	Simplification and standardisation of forms captured by the checklist for lawyers. (to benchmark against Kuala Lumpur Land Registry). Lawyer will be informed through e-mail to collect all documents that have been processed.	1 day	1 day	1 day	1 day
	144 days			25 days	3 days	11 days ²	2 days ³

¹: Generally purchases from property developers are not referred to JPPH for valuation. The purchase price is normally taken to be the market value of the subject property.

²: Both systems exclude the revised duration required for getting the State approval for consent to transfer of 21 days for leasehold property and for acquisition of property by a foreigner.

³: For Standard Property the process can be completed in 2 days.

WALKING THROUGH THE SYSTEM

A. Property with Title (Freehold, Leasehold)

The case given here is for the purpose of illustration only. The names and vital information mentioned are fictitious and attached for ease of understanding.

Johari (“Seller”) is the owner of a double-storey terrace house in Kuala Lumpur (“Property”) who intends to sell it to Hakimi (“Buyer”) for RM 580,000.00 (“Purchase Price”). To formalise the purchase, Hakimi will pay Johari an earnest deposit equivalent to 2% of the Purchase Price. A formal Sale and Purchase Agreement (“SPA”) will usually be signed by both parties within 14 days thereafter.

Upon receipt of the earnest deposit, Johari will give a photocopy of the individual title (Appendix 1) to Hakimi as proof of Johari’s ownership to the Property. Hakimi will then appoint a solicitor to conduct the necessary search and prepare the draft SPA. The terms and conditions of the SPA usually provide that a deposit of 10% (“Deposit”) shall be payable upon execution of the SPA. As 2% is already paid, the balance 8% will be paid on signing the SPA.

The balance 90% of the purchase price (“Balance Purchase Price”) shall be paid within 3 months from the date of the SPA. An extension period of 1 month is given if Hakimi is unable to pay Johari within the 3 months. An interest rate ranging from 8% to 10% is usually chargeable for the extension period.

Hakimi will appoint a lawyer to represent him to conduct the sale transaction who will ensure that the terms and conditions of the SPA are favourable to Hakimi and his rights are also well protected. Simultaneously, Hakimi will also approach a Bank to apply for a loan (“Loan”) to partly finance his purchase of the Property.

The lawyer acting for Hakimi will, in the usual course of events, proceed to conduct the following searches:-

- A private land search on the individual title at the Land Office / Registry;
- Bankruptcy searches on both Johari and Hakimi; and
- Winding-up search (if Buyer / Seller is a company).

STEP 1 Private Land Search on Individual Title

A private land search is a process which allows a person to obtain up-to-date information on the status of a particular piece of land.

The information stated on the private land search report is extracted from the Register Document of Title (“RDT”) and is usually similar to the information stated in an IDT. It should be noted that the private land search report may reveal additional information not available on the IDT such as private caveats or charge.

To conduct a private land search, the lawyer has to fill up a form known as **Private Land Search Form (Borang Permohonan Carian Persendirian)** (Appendix 2).

Submission is made at the **Kuala Lumpur Land Registry** with payment of a prescribed fee of **RM 30** per title search.

The private land search will reveal details / particulars of the title such as the status of the land whether freehold or leasehold and charge in favour of a bank, if any.

Bankruptcy Search

The search is conducted at the **Insolvency Department of Malaysia (Jabatan Insolvency Malaysia)** to determine the legal status of both Johari and Hakimi.

- The search is conducted online with a prescribed fee of **RM 12** per name search.
- If Johari is a bankrupt, the sale transaction requires the **Official Assignee’s** approval.
- If Hakimi is a bankrupt, he is prohibited by law from entering into a contract of sale and thus cannot purchase any property.

Winding-Up Search

- Winding-up search is conducted if either or both Seller and Buyer is a company.

STEP 2 Signing of SPA

Hakimi and Johari will sign the SPA.

- Memorandum of Transfer (Appendix 3)
- Form PDS 15 (Appendix 5 or 5A)

STEP 3 Redemption Statement

Johari needs to settle all of his outstanding loan to his bank before he can sell his Property to Hakimi. The SPA will address the arrangement to the effect that Johari's outstanding loan to his bank will be paid by Hakimi or Hakimi's end-financier (Bank). Such payment which will form part of the purchase price is known as the "Redemption Amount".

- Johari's lawyer will proceed to request for a Redemption Statement from Johari's bank.
- Johari's bank will, upon receiving such a request issue a Redemption Statement usually within **2 working days** in favour of Hakimi (if cash purchase) or in favour of Hakimi's bank (if purchase with Loan) as set out in Diagram 6.
- The Redemption Statement will specify the Redemption Amount and the deadline for payment.
- Johari's bank will impose nominal charges for the issuance of the Redemption Statement. This request is normally made after Hakimi has obtained his loan.

Parties	Process
Bank	<ul style="list-style-type: none"> • Receives letter requesting for redemption statement • Checks account status • Checks system for legal financial status of customer • Cross references with the security document in regards to the property description • Computes redemption sum • Issues redemption statement • Debits account for service charge
Lawyer (acting for the seller / financier) and Seller	<ul style="list-style-type: none"> • Lawyer receives letter • Seller receives c.c. letter together with debit advice

Diagram 6 - Obtaining Redemption Statement in Straightforward Cases

Before Hakimi's bank releases Hakimi's loan, Hakimi is to settle the difference between the purchase price and the loan granted by Hakimi's bank (the Differential Sum).

In Hakimi's case, if the loan is RM 500,000.00, the differential sum is RM 22,000.00 as derived from the following calculation.

Purchase Price		RM 580,000.00
Loan Amount	Less (-)	RM 500,000.00
Deposit	Less (-)	RM 58,000.00
Differential Sum		RM 22,000.00

STEP 4 Adjudication Process

- Online submission of **Form PDS 15** will be made through STPH / STAMPS to the selected Stamp Office / RSC to determine the chargeable stamp duty. Samples of Form PDS 3 and Form PDS 15 are in Appendix 4 and Appendix 5 and 5A respectively.
- The Stamp Office / RSC will forward the documents submitted for adjudication to JPPH, if valuation is required.
- Upon receipt of the documents from the Stamp Office / RSC, JPPH will carry out a valuation of the property. An inspection will be carried out prior to the valuation if there is a need to verify the conditions of the property.
- The valuation will then be reported to the Stamp Office / RSC.
- The Stamp Office / RSC will then issue a Notice of Assessment stating the amount of stamp duty payable.
- Hakimi's lawyer will arrange for payment of the stamp duty accompanied with **Form 14A**.

STEP 5 Presentation of Form 14A

At this stage the property transaction would have achieved the following:

1. Form 14A is stamped with payment of the chargeable stamp duty.
2. Redemption Amount paid to Johari's bank.
3. Hakimi's financing legal documents have been completed.
4. Submission of Form 14A.

A summary of **Steps 1 to 5** is shown in Diagram 7 (pages 24 & 25).

Responsibility	Procedures For Transfer	Document
<ul style="list-style-type: none"> • SPA Lawyer 	<p>STEP 1</p> <ul style="list-style-type: none"> • Conduct Land Search • Conduct Bankruptcy Search • Conduct Winding-Up Search 	<ul style="list-style-type: none"> • SPA - 4 copies
<ul style="list-style-type: none"> • SPA Lawyer • Seller (Johari) • Buyer (Hakimi) 	<p>STEP 2</p> <ul style="list-style-type: none"> • On the assumption that buyer's loan has been approved, sign SPA • Sign Form 14A • Prepare Form PDS 15 	<ul style="list-style-type: none"> • The latest Quit Rent receipt • The latest Assessment paid to the Local Authority
<ul style="list-style-type: none"> • SPA Lawyer • Johari's bank • Hakimi's bank 	<p>STEP 3</p> <ul style="list-style-type: none"> • Obtain Redemption Statement and Letter of Undertaking from seller's end financier • Obtain Letter of Instruction from buyer's end financier (Bank) for the amount approved, pay to seller the Differential Sum 	<ul style="list-style-type: none"> • Redemption Statement and Letter of Undertaking addressed directly to buyer's end financier (Bank) • Letter of Offer from buyer's end financier (Bank)
<ul style="list-style-type: none"> • SPA Lawyer • Stamp Office / RSC 	<p>STEP 4</p> <ul style="list-style-type: none"> • Request for stamping of Transfer Documents <ul style="list-style-type: none"> - Submit document for Adjudication - Notice of Assessment is extracted (Stamp Office / RSC) 	<ul style="list-style-type: none"> • Form 14A • Form PDS 15 • Photocopy of NRIC of seller and buyer • Land search and copy of title • Letter of Offer from buyer's end financier (bank)

Responsibility	Procedures For Transfer	Document
<ul style="list-style-type: none"> • SPA Lawyer • Financier's Lawyer 	<p>STEP 5</p> <ul style="list-style-type: none"> • Payment of Stamp Duty according to the Notice of Assessment (within 30 days from the date of the Notice, failing which, penalty will be imposed by the Stamp Office / RSC) • Payment of Stamp Duty according to the Notice of Assessment • Pay Redemption Amount to Seller's Financier • Stamp Form 16A and send for endorsement • Withdraw Caveat • Do land search • Present Form 14A • Present Form 16A <p style="text-align: right;">} Land Office / Registry</p>	<ul style="list-style-type: none"> • Form 14A • Original Notice of Assessment • Payment: Bank Draft Client's Account / Postal Order / Money Order / Cash. Payment by Setem Hasil which shall not exceed RM 500.00 • Original IDT obtained • Original Form 16N • Duplicate of Form 16A from Seller's Financier • Quit Rent receipt • Assessment receipt • Form 16A • Discharge of Charge - Form 16N

Diagram 7 - The Procedures for Sub-Sale of Properties with Title (Freehold or Leasehold) from buyer's point of view

1. Payment of Chargeable Stamp Duty

In Hakimi's case, the chargeable stamp duty can be determined from the rates specified in the Stamp Act, 1949 as follows:

Purchase Price	Rates	Chargeable Duty
RM 100,000	1%	RM 1,000
RM 400,000	2%	RM 8,000
RM 80,000	3%	RM 2,400
Total		RM 11,400

The lawyer will be able to retrieve the Notice of Assessment online through STPH / STAMPS. A sample of the Notice of Assessment is attached in Appendix 6.

2. Payment of Redemption Sum

Hakimi's bank will release the Redemption Sum to Johari's bank, after :

- exchange of Letters of Undertakings between the banks and Hakimi's lawyer;
- presentation of a Private Caveat by Hakimi's bank at the prescribed fee; and
- confirmation that Hakimi has paid the Differential Sum.

Johari's bank will then provide Hakimi's lawyer **Form 16N** (Appendix 7), the original IDT and other supporting documents.

The normal duration for the IDT to be released by a bank would be 5 working days from the date of receipt of the Redemption Sum, as illustrated in Diagram 8.

Parties	Process
Bank	<p>Receives cheque</p> <ul style="list-style-type: none"> • Credits account • Sends cheque for clearance <p>After cheque clearance</p> <ul style="list-style-type: none"> • Closes the term loan / term financing account (debit interest / profit due, early settlement fees, etc) • Prepares Bankers Cheque (refund excess to seller if any) • Informs seller • To forward to lawyers the following: <ol style="list-style-type: none"> (i) Executed Discharge of Charge Form 16N, Bankers Cheque; (ii) IDT and Duplicate Charge Form 16N and all other relevant documents, etc.

Diagram 8 : Release of Original Title in Straightforward Cases

3. Financing Documents

- Hakimi's lawyer must then compile all documents required for registration of the Property in favour of Hakimi and registration of the charge in favour of Hakimi's bank before the bank can release the loan sum or balance remaining of the purchase price.
- The Property will be charged to Hakimi's bank as the security for Hakimi's monthly payments for the loan.
- Hakimi's bank will subsequently instruct its lawyer to prepare the loan agreement, **Form 16A** (Appendix 8) and Annexure. The loan agreement specifies which document is a principal document and a subsidiary document. In most cases, the loan agreement will be classified as the principal document and Form 16A together with other supporting documents will be its subsidiary documents.
- The full chargeable rate will be paid for the principal document.
- The chargeable Stamp Duty will be paid on the loan agreement and the Collector will endorse on Form 16A as confirmation of full payment.
- The chargeable rate is 0.5% of the loan amount. In Hakimi's case the stamp duty for the principal financing document is **RM 2,500**. Other supporting documents will be stamped for the chargeable stamp duty of **RM 10** each.

4. Submission of Form 14A

The Forms will be submitted to Kuala Lumpur Land Registry for corresponding purposes and compliance for processing:

Purpose	Process and Document
Uplifting of all encumbrances	<ul style="list-style-type: none"> • Withdrawal of Johari's bank interest through Form 16N for a fee of RM 50. A copy of Form 16N is as attached in Appendix 7. • Withdrawal of Private Caveat-Form 19G for a fee of RM 50.
Registration of Property in favour of Hakimi	<ul style="list-style-type: none"> • Register Form 14A for a fee of RM 100 • Original IDT
Creation of charge in favour of Hakimi's bank	<ul style="list-style-type: none"> • Register Form 16A for a fee of RM 100*

*Each State has the prerogative to impose and gazette the prescribed fee for the process. Please refer to Appendix 11 for the fees.

The documents involved are as listed in Diagram 9.

Property with Title

Fully paid	Vendor still owes bank
<ul style="list-style-type: none"> Individual Title under Seller's name 	<ul style="list-style-type: none"> Title is under Seller's name but is still charged with the Bank Title must be redeemed from the Seller's Bank Property must be free from encumbrance to be charged by Buyer's Bank
Documents Involved	
<ol style="list-style-type: none"> SPA Form 14A Original IDT Form PDS 15 New Form 16A 	<p>All the forms stated in 1-5 together with the forms below:</p> <ol style="list-style-type: none"> Form 16N Entry of Caveat by Buyer's Financier (Caveat Form)

Diagram 9 - Type of Transactions in Property Sale and Purchase

5. Registration of Property

- Form 14A** will pass through all the processes involved as set out in the flowchart in Diagrams 3 and 4.
- The IDT will be ready for collection by Hakimi's lawyer within 1 working day.

Handing Over Property

- Hakimi's bank will release the balance purchase price after a Charge has been created in its favour.
- Johari will receive payment of the balance purchase price from Hakimi's bank.
- Payment is normally made 3 days before exchange of keys and apportionment of outgoings for the Property.

WALKING THROUGH THE SYSTEM

B. Property without Title (Freehold, Leasehold)

The case given here is for the purpose of illustration only. The names and vital information mentioned are fictitious and attached for ease of understanding.

Note: The terms of the SPA are for illustration purposes only and mirror general terms normally for similar transactions. They may vary according to the agreement between the buyer and seller as advised by their respective lawyers.

Johari (“Seller”) is the owner of a newly completed condominium unit in Kuala Lumpur (“Property”) and intends to sell it to Hakimi (“Buyer”) for RM 280,000.00 (“Purchase Price”). To formalise the purchase Hakimi will pay Johari an earnest deposit equivalent to 2% of the Purchase Price. A formal Sale and Purchase Agreement (“SPA”) is to be signed by both parties within 14 days thereafter.

Upon receipt of the earnest deposit, Johari will give a photocopy of the SPA between him and the Developer (“Principal SPA”) to Hakimi as proof that Johari is the beneficial owner of the Property. Hakimi will then appoint a solicitor to conduct the necessary searches and prepare a draft SPA. The terms and conditions of the SPA usually provide that a deposit of 10% (“Deposit”) shall be payable upon execution of the SPA. As 2% is already paid, the balance 8% will be paid upon signing of the SPA.

The balance 90% of the purchase price (“Balance Purchase Price”) is to be paid within 3 months from the date of the SPA. An extension period of 1 month is given if Hakimi is unable to pay Johari within 3 months. An interest rate ranging from 8% to 10% is usually chargeable for the extension period.

Hakimi will appoint a lawyer to represent him to conduct the sale transaction who will ensure that the terms and conditions of the SPA are favourable to Hakimi and his rights are also protected. Simultaneously, Hakimi approaches a Bank to apply for a loan (“Loan”) to partly finance the purchase of the Property.

The lawyer acting for Hakimi will, in the usual course of events, proceed to conduct the following searches:-

- Private land search at the Land Office / Registry on the Master Title on which the parcel is erected;
- Bankruptcy searches on both Johari and Hakimi; and
- Winding-up search on the Buyer / Seller (if it’s a company), developer and land owner (if developer is not the land owner).

STEP 1 Private Land Search on Master Title

A private land search is a process which allows a person to obtain up-to-date information on the status of a particular piece of land.

The information stated on the private land search report is extracted from the Register Document of Title (“RDT”) and is usually similar to the information stated in an IDT. It should be noted the private land search report may reveal additional information not available on the IDT such as private caveats or charge.

To conduct a land search on the Master Title, the lawyer has to fill up a form known as **Private Land Search Form (Borang Permohonan Carian Persendirian)** (Appendix 2).

Submission is made at the **Kuala Lumpur Land Registry** with payment of a prescribed fee of **RM 30** per title search.

Bankruptcy Search

The search is conducted at the **Insolvency Department of Malaysia (Jabatan Insolvensi Malaysia)** to determine the legal status of both Johari and Hakimi.

- The search is conducted online with a prescribed fee of **RM 12** per name search.
- If Johari is a bankrupt, the sale transaction requires the **Official Assignee’s** approval.
- If Hakimi is a bankrupt, he is prohibited by law from entering into a contract of sale and thus cannot purchase any property.

Winding-Up Search

- Winding-up search is conducted if either or both Seller and Buyer is a company.

STEP 2 Signing of SPA

Hakimi and Johari will sign the SPA.

- Deed of Assignment
- PDS 15 (Appendix 5 or 5A)

STEP 3 Redemption Statement

Johari needs to settle all of his outstanding loan to his bank before he can sell his Property to Hakimi. The SPA will address the arrangement to the effect that Johari’s outstanding loan to his bank will be paid by Hakimi or the bank from which Hakimi is obtaining the Loan. Such payment which will form part of the purchase price is known as “Redemption Amount”.

- Johari’s lawyer will proceed to request for a Redemption Statement from Johari’s bank.
- Johari’s Bank will, upon receiving such request issue a Redemption Statement usually within **2 working days** in favour of Hakimi (if cash purchase) or in favour of Hakimi’s bank (if purchase with Loan) as set out in Diagram 10.

- The Redemption Statement will specify the Redemption Amount and the deadline for payment.
- Johari’s bank will impose nominal charges for the issuance of the Redemption Statement. This request is normally made after Hakimi has obtained his loan.

Parties	Process
Bank	<ul style="list-style-type: none"> • Receives letter requesting for redemption statement • Checks account status • Checks system for legal financial status of customer • Cross references with the security document* in regards to the property description • Computes redemption sum • Issues redemption statement • Debits account for service charge
Lawyer (acting for the seller / financier) and Seller	<ul style="list-style-type: none"> • Lawyer receives letter • Seller receives c.c. letter together with debit advice

Diagram 10 - Obtaining Redemption Statement In Straightforward Cases

*(This security document will be different for cases involving property with title).

Before Hakimi’s Bank releases Hakimi’s loan, Hakimi is to settle the difference between the purchase price and Hakimi’s loan (Differential Sum).

In Hakimi’s case, if the loan is RM 200,000.00, the Differential Sum is RM 52,000.00 as derived from the following calculation.

Purchase Price		RM 280,000.00
Loan Amount	Less (-)	RM 200,000.00
Deposit	Less (-)	RM 28,000.00
<hr/>		
Differential Sum		RM 52,000.00
<hr/>		

STEP 4 Adjudication Process

- Online submission of **Form PDS 15** will be made through STPH / STAMPS to the selected **Stamp Office / RSC** to determine the chargeable stamp duty. Samples of Form PDS 3 and Form PDS 15 are in Appendix 4 and Appendix 5 and 5A.
- The Stamp Office / RSC will forward the documents submitted for adjudication to JPPH, if valuation is required.
- Upon receipt of the documents from **Stamp Office / RSC**, **JPPH** will carry out a valuation of the property. An inspection will be carried out prior to the valuation if there is a need to verify the conditions of the property.
- The valuation will then be reported to Stamp Office / RSC.
- The Stamp Office / RSC will then issue a Notice of Assessment stating the amount of stamp duty (“Ad Valorem”) payable.
- Hakimi’s lawyer will arrange for payment of the stamp duty accompanied by the Deed of Assignment.
- Upon payment of the stamp duty the property is deemed transferred.

STEP 5 Registration of Transfer

- When the individual title to the property has been issued later on, Hakimi will engage the services of a lawyer to transfer the property into his name and charge in favour of his end financier (Bank).
- The process is similar to registering property with title [see page 20 - Walking Through The System, Property With Title (Freehold, Leasehold)].

A summary of Steps 1 to 5 is shown in Diagram 11.

Responsibility	Procedures For Transfer	Document
<ul style="list-style-type: none"> • SPA Lawyer 	STEP 1 <ul style="list-style-type: none"> • Conduct Land Search • Conduct Bankruptcy Search • Conduct Winding-Up Search 	<ul style="list-style-type: none"> • SPA - 4 copies
<ul style="list-style-type: none"> • SPA Lawyer • Seller (Johari) • Buyer (Hakimi) 	STEP 2 <ul style="list-style-type: none"> • On the assumption that buyer's loan has been approved, sign SPA • Deed of Assignment • PDS 15 	<ul style="list-style-type: none"> • The latest Quit Rent receipt • The latest Assessment paid to the Local Authority
<ul style="list-style-type: none"> • SPA Lawyer • Banker (Seller's Bank) (Buyer's Bank) 	STEP 3 <ul style="list-style-type: none"> • Obtain redemption statement and letter of undertaking from seller's end financier (Bank) • Obtain letter of instruction from buyer's end financier (Bank) for the amount approved. Pay to seller the Differential Sum 	<ul style="list-style-type: none"> • Redemption Statement addressed directly to buyer's end financier (Bank) • Letter of Offer from buyer's end financier (Bank)
<ul style="list-style-type: none"> • SPA Lawyer • Stamp Office / RSC 	STEP 4 <ul style="list-style-type: none"> • Request for stamping of Deed of Assignment <ul style="list-style-type: none"> - Submit document for Adjudication - Notice of Assessment is extracted (Stamp Office / RSC) 	<ul style="list-style-type: none"> • Deed of Assignment • Form PDS 15 • Photocopy of NRIC of seller and buyer • Land search and copy of title
<ul style="list-style-type: none"> • SPA Lawyer 	STEP 5 <ul style="list-style-type: none"> • Extraction of Notice of Assessment for Stamp Office / RSC • Payment of stamp duty according to the Notice of Assessment • Extraction of certificate of payment of stamp duty on the Deed of Assignment 	<ul style="list-style-type: none"> • Form Deed of Assignment • Original Notice of Assessment • Payment of stamp duty

Diagram 11 - The Procedures for Sub-Sales of Property without Title (Freehold or Leasehold) from buyer's point of view

1. Payment of Chargeable Stamp Duty

In Hakimi's case the chargeable stamp duty can be determined from the rates specified in the Stamp Act, 1949 as follows:

	Purchase Price	Rates	Chargeable Duty
	RM 100,000	1%	RM 1,000
	RM 180,000	2%	RM 3,600
Total	RM 280,000		RM 4,600

The lawyer will be able to retrieve the Notice of Assessment online through STPH / STAMPS. A sample of Notice of Assessment is attached in Appendix 6.

2. Payment of Redemption Sum

Hakimi's bank will release the Redemption Sum to Johari's bank, after:

- exchange of Letters of Undertakings between the banks and Hakimi's lawyer;
- presentation of a Private Caveat by Hakimi's bank at the prescribed fee; and
- confirmation that Hakimi has paid the Differential Sum.

Johari's bank will then provide Hakimi's lawyer the original Deed of Receipt and Reassignment, the principle SPA, the original Security Documents and the Deed of Assignment (if subsequent sale).

The normal duration for release of the above documents by a bank would be 5 working days from the date of receipt of the Redemption Sum as illustrated in Diagram 12.

Parties	Process
Bank	<p>Receives cheque</p> <ul style="list-style-type: none"> • Credits account • Sends cheque for clearance <p>After cheque clearance</p> <ul style="list-style-type: none"> • Closes the term loan / term financing account (debit interest / profit due, early settlement fees, etc) • Prepares Bankers Cheque (refund excess to seller if any) • Informs seller • To forward to lawyers the following: <ul style="list-style-type: none"> (i) Executed Deed of Receipt and Reassignment, Bankers Cheque; (ii) Principal SPA, Deed of Assignment and all other relevant documents, etc.

Diagram 12 : Release of Original Documents in Straightforward Cases

3. Financing Documents

- Hakimi's lawyer must then compile all documents required for assignment of the Property in favour of Hakimi before the bank can release the loan sum or balance remaining of the purchase price.
- The Property will be assigned to Hakimi's bank as the security for Hakimi's monthly payments for the loan.
- Hakimi's bank will subsequently instruct its lawyer to prepare the loan agreement and Deed of Assignment. The loan agreement specifies which document is a principal document and a subsidiary document. In most cases, the loan agreement will be classified as the principal document and the Deed of Assignment together with any other supporting documents will be its subsidiary documents.
- In later stages, when the individual title is issued for the Property, Hakimi's bank will then instruct its lawyer to prepare Form 16A (Appendix 8) and Annexure for registration of the charge in favour of the bank after the Property is transferred to Hakimi.
- The full chargeable rate will be paid for the principal document.
- The chargeable Stamp Duty will be paid on the loan agreement and the Collector will endorse on Deed of Assignment as confirmation of full payment.
- The chargeable rate is 0.5% of the loan amount. In Hakimi's case the stamp duty for the principal financing document is **RM 2,500**. Other supporting documents will be stamped for the chargeable stamp duty of **RM 10** each.

Appendix 1

Issue Document of Title

DHKK

Kanun Tanah Negara
Borang SBK
 (Jadual keempat Belas)

GERAN

No. Hakmilik : 531421

Cukai Tahunan : RM50.00

Negeri	: WILAYAH PERSEKUTUAN KUALA LUMPUR
Daerah	: KUALA LUMPUR
Bandar/Pekan/Mukim	: Mukim Petaling
No. Lot	: Lot 556
Luas Lot	: 150 Meter Persegi
Kategori Penggunaan Tanah	: Bangunan
No. Lembaran Piawai	: 0255
No. Pelan Diperakui	: 205844
No. Fail	: PTG/WP9/C/2501/90

Tanah yang diperihalkan di atas adalah dipegang untuk selama-lamanya oleh tuan punya pada masa namanya disebut dalam rekod ketuanpunyaan di bawah, tertakluk kepada peruntukan-peruntukan Kanun Tanah Negara, kepada kategori yang dinyatakan di atas dan kepada syarat-syarat nyata dan sekatan-sekatan kepentingan yang dinyatakan di bawah, sebagai balasan bagi pembayaran cukai tahunan yang sewajarnya.

Dengan perintah Pihak Berkuasa Negeri

Didaftarkan pada **10 April 2004**

T.M t.t
Pendaftar

Pelan tanah, bagi maksud pengenalan, adalah dikepilkan pada Borang B1.

SYARAT -SYARAT NYATA

Tanah ini hendaklah digunakan untuk tapak bangunan kediaman sahaja.

SEKATAN-SEKATAN KEPENTINGAN

Tiada

Hakmilik	: 100880GRN000531421
Tarikh	: 23/05/2007
No. Versi	: 2
No. Salinan	:
Muka Surat	: 1 [2]

DHKK

Kanun Tanah Negara
Borang B1
(Jadual keempat Belas)

PELAN TANAH
(Hakmilik Tetap)

Saya mengesahkan bahawa pelan yang dikepilkan di bawah ini adalah salinan benar pelan tanah yang diperakui. Butiran hakmilik adalah seperti berikut :

Jenis dan No. Hakmilik	: 531421
Negeri	: Wilayah Persekutuan
Daerah	: Kuala Lumpur
Bandar/Pekan/Mukim	: Mukim Petaling
Jenis Hakmilik	: Geran
No. Lembaran	: 255
No. Pelan Diperakui	: 205844
No. Lot	: Lot 556
Luas Lot	: 150 Meter Persegi

PELAN TANAH

Adalah diakui mengikut seksyen 3 dalam Akta Pelan dan Dokumen Tanah dan Lombong (Salinan Fotograf) 1950 (Semakan 1980), bahawa ini ialah salinan pelan yang betul lagi benar yang dibuat pada **14 October 2002** bagi lot 556 di dalam **Mukim Petaling** seperti ditunjuk di atas pelan **205844**.

(
 b.p Pengarah Ukur dan Pemetaan
 Wilayah Persekutuan Kuala Lumpur/Putrajaya

Bertarikh pada haribulan

T.M
Pendafiar

Appendix 2

Form of Private Land Search



PEJABAT PENGARAH TANAH DAN GALIAN WILAYAH PERSEKUTUAN
TINGKAT 0-4, RUMAH PERSEKUTUAN
JALAN SULTAN HISHAMUDDIN
50678 KUALA LUMPUR

No Tel : 03 26932003
No Fax : 03 26933004

BORANG PERMOHONAN CARIAN PERSENDIRIAN

NAMA PEMOHON NO KP

ALAMAT NO KOD (Jika ada)

memohon membuat carian bagi dokumen-dokumen berikut:

CARIAN HAKMILIK (TITLE)

	No Hakmilik	Lot/PT	Mukim
1.
2.
3.
4.
5.

Untuk Kegunaan Pejabat
Tandanan () jika ada

CARIAN DOKUMEN

No Hakmilik	Jenis Dokumen	No Perserahan	Jilid	Folio
.....
.....
.....
.....

Tandatangan Pemohon

Tarikh

UNTUK KEGUNAAN PEJABAT

	Tandatangan
Permohonan diterima pada
Pencarian Hakmilik/Dokumen
I) Jumlah Hakmilik/Dokumen yang disediakan <input type="text"/>
II) Hakmilik/Dokumen yang tidak dapat disediakan dan sebab <input type="text"/>
a) Dijilid <input type="text"/>
b) Berada di luar K.Lumpur <input type="text"/>
c) Sedang dalam penggunaan <input type="text"/>
d) Lain-lain <input type="text"/>
Bayaran patut dipungut
No Resit Bayaran
Hakmilik/Dokumen dikemukakan
Disemak oleh

Appendix 3

Memorandum of Transfer (Form 14A)

(N.L.C. 22A—Pin. 2/85)

Kanun Tanah Negara

BORANG 14 A

(Seksyen 215, 217, 218)

PINDAHMILIK TANAH, BAHAGIAN ATAU PAJAKAN

(Setem hendaklah dilekatkan—atau pembayaran cukai diperakui—dalam ruang ini)

UNTUK KEGUNAAN PEJABAT PENDAFTARAN	
Ingatan pendaftaran dibuat dalam Dokumen/Dokumen-dokumen Hakmilik Daftar yang dijudualkan di bawah ini mulai dari pukul.....pada.....haribulan.....20.....	Fail mengenai— Jilid..... Folio..... Perserahan No.—
T.M. Pendaftar/Pentadbir Tanah..... Negeri/Daerah.....	

Saya,

beralamat di.....

*tuanpunya tanah/bahagian yang tak dipecahkan atas tanah—

*penerima pajak/penerima pajak kecil dalam *pajakan/pajakan kecil— yang diperihalkan dalam Jadual di bawah ini:

*(a) Sebagai balasan jumlah wang sebanyak.....ringgit yang dengan ini saya mengaku telah terima;

*(b) Sebagai balasan—

.....
.....
.....

Di sini nyatakan balasan (jika lain daripada wang) dan daripada siapa danangnya.

*(c) Dengan tiada apa-apa balasan;

Dengan ini memindahkan kepada penerima pindahan yang tersebut namanya di bawah ini, segala hakmilik atau kepentingan sebagaimana yang ada pada saya.

Bertarikh pada.....haribulan....., 20.....

.....
Tandatangan (atau lain-lain cara penyempurnaan)
oleh atau bagi pihak pemindah

Di sini masukkan nama penuh dan kelayakan orang yang menyediakan.

Saya,

dengan ini mengaku bahawa *tandatangan/cap ibujari yang di atas itu telah *ditulis/dicapkan di hadapan saya pada.....haribulan.....20....., dan adalah *tandatangan/cap ibujari yang benar bagi—

Di sini masukkan nama orang yang menyempurnakan.

.....

yang telah mengaku kepada saya—

- (i) bahawa dia adalah cukup umur;
- * (ii) bahawa dia adalah wargacegara Malaysia;
- (iii) bahawa dia telah menyempurnakan suratcara ini dengan kerelaan hatinya sendiri; dan
- (iv) bahawa dia faham akan kandungan serta natijahnya.

Disaksikan dengan tandatangan saya pada.....haribulan.....20.....

Tandatangan

*Saya,

beralamat di.....

menerima pindahmilik ini.

*Kami,

menerima pindahmilik ini mengenai bahagian-bahagian yang tak dipecahkan atas tanah sebagaimana dinyatakan bersetentangan dengan nama kami di bawah ini—

<i>Nama penerima pindahan</i>	<i>Alamat</i>	<i>Bahagian-bahagian tanah</i>
-------------------------------	---------------	--------------------------------

Tandatangan (atau lain-lain cara penyempurnaan) oleh atau bagi pihak penerima pindahan

Saya,

 dengan ini mengaku bahawa *tandatangan/cap ibujari yang di atas itu telah *ditulis/dicapkan di hadapan saya pada.....haribulan.....20.....dan adalah *tandatangan/cap ibujari yang benar bagi—

Di sini
 digunakan
 nama penuh
 dan kelengkapan
 orang yang
 menyaksikan.

.....

 yang telah mengaku kepada saya—

Di sini
 digunakan
 nama orang
 yang menyempurnakan.

- (i) bahawa dia adalah cukup umur;
- * (ii) bahawa dia adalah warganegara Malaysia;
- (iii) bahawa dia telah menyempurnakan suratcara ini dengan kerelaan hatinya sendiri; dan
- (iv) bahawa dia faham akan kandungan serta natijahnya.

Disaksikan dengan tandatangan saya pada.....haribulan.....20.....

.....
Tandatangan

Jika alamat orang yang berhak di bawah suratcara ini ialah di luar Persekutuan maka suatu alamat di dalam Persekutuan untuk penyampaian notis-notis hendaklah ditambah dalam ruangan ini.

.....

.....

JADUAL TANAH *DAN KEPENTINGAN

*Bandar/Pekan/ Mukim	No. *Lot/ Petak/P.T.	Jenis dan No. Hakmilik	Bahagian tanah (jika ada)	No. Berdaftar *pajakan/pajakan kecil (jika ada)	No. Berdaftar gadaian (jika ada)
(1)	(2)	(3)	(4)	(5)	(6)

* Potong sebagaimana yang sesuai

[Borang ini diterjemahkan oleh Peguam Negara, Malaysia, menurut Pemberitahu Undangan No. 12 tahun 1964—A.G. 3309 S.F. 1; P.T. T.M. 5/65 (4)].

Appendix 5 Form PDS 15 (Online)

Stamp Assessment and Payment System [PILOT]

Stamp
Assessment
and
Payment
System
[PILOT]

Ejen

BORANG PENYETEMAN SURAT CARA - PINDAH MILIK HARTANAH (Akta Setem 1949)

Ruang yang bertanda * mesti diisi dengan lengkap.
Space with * mark must be completed

Pejabat Setem * Jenis Surat Cara *

A. Butir-butir Penjual/Pemberi dan Penerima/Pembeli Pindah Milik

— 1 - Pemberi Pindah milik atau Penjual _____
Tambah Individu atau Syarikat

Nama	No Pengenalan Diri / No Syarikat	No Cukai	Bahagian	Hubungan
------	----------------------------------	----------	----------	----------

Tiada rekod buat masa ini

— 2 - Penerima Pindah Milik atau Pembeli _____
Tambah Individu atau Syarikat

Nama	No Pengenalan Diri / No Syarikat	No Cukai	Bahagian	Hubungan
------	----------------------------------	----------	----------	----------

Tiada rekod buat masa ini

— 3 - Butiran Peguam / Ejen _____
3.1 - Butiran Peguam / Ejen Penjual (jika ada) 3.2 - Butiran Peguam / Ejen Pembeli

Guna maklumat firma guaman semasa

Nama

Fail Rujukan Peguam

Guna maklumat firma guaman semasa

Nama *

Fail Rujukan Peguam *

Stamp Assessment and Payment System [PILOT]

B. Butir-butir Pindah Milik

Surat Perjanjian Jual/ Beli

Bahagian Dipindah Milik *

Tarikh Surat Cara Pindah Milik *

(cth: dd-mm-yyyy)

Harga Dijual/ Balasan (RM) *

(cth: 1000000.00)

Cara Balasan

Huraian Balasan (jika perlu)

Bilangan salinan (tidak termasuk asal)

C. Butir-butir Hartanah dan Hak Milik

Butiran Hak Milik

Negeri *

Jenis Hak Milik *

Daerah *

Jenis Tanah

Bandar/ Mukim/ Pekan *

Nombor Petak/ Unit

Seksyen/ Blok *

Luas Petak/ Unit

Stamp Assessment and Payment System [PILOT]

Nombor Lot/ PT *

Nombor Hak Milik *

Alamat Hartanah

Poskod

Nombor Pelan Ukur

RSS

CP

Lampiran

*Saiz fail dibenarkan 2MB untuk setiap fail.Format fail dibenarkan ialah bmp, doc, docx, gif, jpeg, pdf, ppt, pptx, tft, tif, tiff, xls dan xlsx.

PERAKUAN WAKIL

Nama Penuh	BDS
No KP/Passport	780221105500

No Rujukan (jika berkaitan)

Saya seperti nama dan no. kad pengenalan di atas mengesahkan maklumat diberi adalah tepat

II. TANAH PERTANIAN*

Bil	Jenis Tanaman	Umur	Bil	Jenis Tanaman	Umur
a.	Getah		d.	Kelapa / Koko	
b.	Kelapa Sawit		e.	Durian	
c.	Padikali setahun	f.	Lain-lain	

II. TANAH DENGAN BANGUNAN

Bil	Jenis Bangunan	Bil. Tingkat	Bil	Jenis Bangunan	Bil. Tingkat
a.	Rumah Teres Bertingkat		f.	Rumah Pangsa / Kondo	
b.	Rumah Berkembar		g.	Ruang Pejabat	
c.	Rumah Sesebuah		h.	Ruang Kompleks Beli Belah	
d.	Rumah Kedai		i.	Lain-lain -	
e.	Kilang				

Adakah Kerajaan membuat pengambilan ke atas tanah ini? Jika ya, nyatakan tarikh dan keluasan yang telah diambil.
 Tarikh : Luas diambil : hektar (..... ekar)

Saya / Kami mengaku bahawa semua keterangan yang diberi di atas adalah benar dan betul.

.....
 Tandatangan Pemberi Pindahmilik / Penjual
 *Ejen. Jika ejen, sebutkan nama dan alamat
 E. No. : E No. K/P :
 Tarikh :

.....
 Tandatangan Pemberi Pindahmilik / Penjual
 *Ejen. Jika ejen, sebutkan nama dan alamat
 E. No. : E No. K/P :
 Tarikh :

E. UNTUK TINDAKAN PEJABAT DUTI SETEM

Pengarah Penilaian.

Tiga / Empat salinan borang ini dikemukakan untuk tindakan tuan.
 Sesaliran surat perjanjian jualbeli *ada / *tidak disertakan.
 Sesaliran surat hakmilik *ada / *tidak disertakan.

Nilaian yang dikehendaki ialah nilai pasaran bagi *tanah kosong / *tanah dengan bangunan / *unit strata / *tanah dengan tanaman pada (tarikh surat perjanjian jualbeli disempurnakan) / (tarikh borang KTN)14A / Surat Ikatan Hak disempurnakan).

*Sila potong yang tidak berkenaan

b.p Timbalan Pemungut Duti Setem
 Dacrah :
 Pejabat Setem :
 Tarikh :

F. UNTUK TINDAKAN JABATAN PENILAIAN DAN PERKHIDMATAN HARTA

Tarikh :
 Bil Fail :
 Pada pendapat saya nilai pasaran harta
 Tanah ini adalah seperti berikut :-
 Pada ialah RM
 Pada ialah RM

Nilai yang dinyatakan berjumlah RM
 pada dan bagi
 harta tanah ini boleh diterima untuk maksud Duti
 Setem dibawah Butiran 32 (a) Jadual Pertama Akta
 Setem 1949 sahaja.

RINGGIT MALAYSIA								
TARIKH	JUTA	RATUS RIBU	PULUH RIBU	RIBU	RATUS	PULUH	SA	SEN

.....
 (Tandatangan, Nama dan Cop)

Appendix 6

Notice of Assessment



LEMBAGA HASIL DALAM NEGERI MALAYSIA
CAWANGAN WANGSA MAJU
TINGKAT BAWAH, M & 6-10, MENARA KAUSAR,
JALAN 3/27A, SEK 1, BB WANGSA MAJU,
53300 KUALA LUMPUR

No. Tel : 03-40276400

No. Fax : 03-41421769

www.hasil.gov.my

Bil Surat Tuan :
Tetuan/Tuan/Puan :

Nombor Adjudikasi :

Tarikh :

Tuan,

NOTIS TAKSIRAN DUTI SETEM PINDAH MILIK HARTANAH (DUTI AD VALOREM)

Jenis Surat Cara: BORANG 14A

Mukim/Bandar/Pekan :

Seksyen :

Nombor Lot :

Nombor Hakmilik :

Jenis Hakmilik :

Butir Hartanah :

Bahagian :

Merujuk kepada permohonan tuan bertarikh 10/02/2010 di bawah Seksyen 36 Akta Setem 1949, dimaklumkan duti sebanyak RM 250.00, penalti RM 0.00 dan salinan RM 0.00 kena dibayar ke atas surat cara mengikut pengiraan seperti lampiran.

2. Sila jelaskan duti tersebut dalam tempoh 30 hari dari tarikh notis ini. Bayaran secara elektronik boleh dibuat dengan mana-mana bank terpilih. Bayaran juga boleh dibuat dengan Tunai / Cek Akaun Anak Guam / Kiriman Wang / Wang Pos / Bank Deraf di atas nama "Pemungut Duti Setem" seperti alamat di atas.

3. Kelewatan membayar duti boleh dikenakan penalti di bawah Seksyen 47A Akta Setem 1949.

4. Sekiranya tuan tidak berpuashati dengan taksiran tersebut, kemukakan rayuan dengan alasan dan bukti dalam tempoh 30 hari dari tarikh notis ini.

Sekian, terima kasih.

"BERKHIDMAT UNTUK NEGARA"

"BERSAMA MEMBANGUN NEGARA"

Notis ini janaan komputer, tandatangan tidak diperlukan.

FORMULA PENGIRAAN DUTI YANG DIKENAKAN

Bah. A: Pindah Milik Hartanah (Jualan atau "Voluntary Disposition")

(a) Balasan (seperti yang dinyatakan dalam Borang 14A)	RM 25,000.00
(b) Nilai pasaran (Tarikh Perjanjian JualBeli Disetankan)	RM 0.00

Bah. B: Duti dikenakan yang dikira mengikut Kadar dibawah Butiran 32(a)

(c) Berdasarkan kepada (b) atau (a) - mana yang lebih tinggi	RM 25,000.00
(d) Duti yang sepatutnya dikenakan ke atas (c)	RM 250.00
(e) Tolak amaan duti yang diremitkan / dikecualikan	RM 0.00
(f) Duti yang dikenakan	RM 250.00
(g) **Penalti yang dikenakan	RM 0.00
(h) Salinan	RM 0.00
(i) Jumlah besar duti yang kena dibayar	RM 250.00

**** Penalti**

Sebuah dokumen hendaklah disetankan dalam tempoh 30 hari dari tarikh isanya disempurnakan dalam Malaysia atau dalam tempoh 30 hari selepas ia diterima dalam Malaysia sekiranya ia disempurnakan diluar Malaysia. Sekiranya ia tidak disempurnakan dalam tempoh yang ditetapkan, penalti sebanyak :

(a) RM25.00 atau 5% daripada duti yang berkurangan, yang mana lebih tinggi, sekiranya ia disetankan dalam tempoh 3 bulan selepas masa untuk penyeteraan.

(b) RM50.00 atau 10% daripada duti yang berkurangan, yang mana lebih tinggi, sekiranya ia disetankan selepas tempoh 3 bulan tetapi tidak lewat daripada 6 bulan selepas masa untuk penyeteraan.

(c) RM100.00 atau 20% daripada duti yang berkurangan, yang mana lebih tinggi, sekiranya ia disetankan selepas 6 bulan selepas masa untuk penyeteraan.

Salinan Kepada:

Appendix 7

Discharge of Charge (Form 16N)

Kanun Tanah Negara
Borang 16N
(Sekeyen 278)

MELEPASKAN GADAIAN
(Untuk menjamin pembayaran wang pokok)

(Setem hendaklah dilekatkan atau pembayaran cukai diperakui dalam ruang ini)

UNTUK KEGUNAAN PEJABAT PENDAFTAR

Ingatan pendaftaran dibuat dalam Dokumen/Dokumen-dokumen Hakmilik Daftar yang dijadualkan dibawah ini mulai dari pukul.....pada.....haribulan.....20.....

T.M Pendaftar/Pentadbir Tanah.....
Negeri/Daerah.....

Fail mengenai:-

.....

Jilid.....

Folio.....

Perserahan No:

.....

Saya/Kami, sebuah syarikat yang ditubuhkan di Malaysia di bawah Akta Syarikat 195 dan mempunyai pejabat berdaftar kami di

Pemegang gadaian dalam gadaian yang diperihalkan dalam jadual di bawah ini bagi *tanah/bahagian yang tak dipecahkan atas tanah/pajakan/pajakan kecil yang diperihalkan sedemikian.

Dengan ini melepaskan daripada segala tanggungan yang selanjutnya di bawah gadaian ini mengenai

*kesemua *tanah/bahagian yang tak dipecahkan atas tanah/pajakan/pajakan kecil

*mana-mana tanah/bahagian yang tak dipecahkan atas tanah/pajakan/pajakan kecil yang bertanda "Dilepaskan" dalam ruangan 6 Jadual itu

Bertarikh pada.....haribulan.....20.....

.....
Tandatangan (atau lain-lain cara penyempumaan)
oleh atau bagi pihak pemegang gadaian

[2]

Saya, Peguambela dan Peguamcara di Mahkamah Tinggi, Malaysia barat, dengan ini mengaku bahawa *tandatangan/cap ibujari yang di atas itu telah dituliskan/dicapkan di hadapan saya pada haribulan.....20.....dan adalah *tandatangan/cap ibujari yang benar bagi:-

.....
.....
.....
.....
.....
.....
.....
.....
.....
.....

yang telah mengaku kepada saya:-

- (i) bahawa dia/mereka adalah cukup umur,
- (ii) bahawa dia/mereka &adalah/bukan warganegara Malaysia;
- (iii) bahawa dia/mereka telah menyempurnakan suratcara ini dengan sukahatinya sendiri; dan
- (iv) bahawa dia/mereka faham akan kandungan suratcara itu dan natijahnya

Disaksikan dengan tandatangan saya pada.....haribulan.....20.....

.....
Tandatangan

JADUAL TANAH *DAN KEPENTINGAN					
*Bandar/ Pekan/ Mukim	No & Lot/ Petak/P.T	Jenis dan No Hakmilik	No Berdaftar *pajakan/ pajakan kecil (jika ada)	No Berdaftar Gadalan (jika ada)	Catatan melepaskan (jika sesuai)
(1)	(2)	(3)	(4)	(5)	(6)

*Potong sebagaimana yang sesuai

Appendix 8

Charge (Form 16A)

(N.L.C. 27A – Pin. 3/93)

Kanuh Tanah Negara

BORANG 16 A

(Seksyen 242)

GADAIAN

(Untuk menjamin pembayaran wang pokok)

<p><i>(Setem hendaklah dilekatkan—atau pembayaran cukai diperakui—dalam ruang ini)</i></p>	
<p>UNTUK KEGUNAAN PEJABAT PENDAFTARAN</p>	
<p>Ingatan pendaftaran dibuat dalam Dokumen/Dokumen-dokumen Hakmilik Daftar yang dijadualkan di bawah ini mulai dari pukul.....pada.....haribulan.....</p> <p>T.M. Pendaftar/Pentadbir Tanah..... Negeri/Daerah.....</p>	<p>Fail mengenai—</p> <p>Jilid.....</p> <p>Folio.....</p> <p>Perserahan No.—</p>

Saya,

beralamat di.....

*tuanpunya tanah/bahagian yang tak dipecahkan atas tanah yang diperihalkan dalam Jadual di bawah ini;

*penerima pajak/penerima pajak kecil dalam *pajakan/pajakan kecil yang diperihalkan dalam Jadual di bawah ini bagi tanah yang tersebut itu;

Bagi maksud menjamin:

- * (a) pembayaran balik pinjaman sebanyakringgit, yang dengan ini saya mengaku telah terima, kepada pemegang gadaian yang tersebut namanya di bawah ini berserta/tanpa faedah;
- * (b) pembayaran jumlah wang sebanyak.....ringgit, kepada pemegang gadaian yang tersebut namanya di bawah ini, berserta/tanpa faedah, dan sebagai balasan—

.....

.....

.....

- (c) pembayaran kepada pemegang gadaian yang tersebut namanya di bawah ini, berserta/tanpa faedah, akan wang yang dari semasa ke semasa kena dibayar kepadanya daripada *akaun semasa saya/akaun yang berikut yang disimpan di antara kami;

2

Dengan ini menggadaikan *tanah/bahagian yang tak dipecahkan/pajakan kecil tersebut untuk membayar kepadanya jumlah wang yang tersebut itu berserta faedah atasnya, jika ada mengikut peruntukan-peruntukan yang dilampirkan bersama ini.

Bertarikh pada.....haribulan.....

.....
*Tandatangan (atau lain-lain cara penyempurnaan)
 oleh atau bagi pihak penggadai.*

Di sini
 masukkan
 nama penuh
 dan kelayakan
 orang yang
 menandatangani.

Saya,

dengan ini mengaku bahawa *tandatangan/cap ibujari yang di atas itu telah *ditulis/dicapkan di hadapan saya pada.....haribulan....., dan adalah *tandatangan/cap ibujari yang benar bagi—

Di sini
 masukkan
 nama orang
 yang me-
 nyempurnakan.

.....

yang telah mengaku kepada saya—

- (i) bahawa dia adalah cukup umur;
- * (ii) bahawa dia adalah warganegara Malaysia;
- (iii) bahawa dia telah menyempurnakan suratcara ini dengan kerelaan hatinya sendiri; dan
- (iv) bahawa dia faham akan kandungan serta natijahnya.

Disaksikan dengan tandatangan saya pada.....haribulan.....

.....
Tandatangan

3

Saya,

beralamat di.....
menerima gadaian ini.

.....
*Tandatangan (atau lain-lain cara penyempurnaan)
oleh atau bagi pihak pemegang gadaian.*

Saya,

Di sini
masukkan
nama penuh
dan kelayakan
orang yang
menyaksikan.

dengan ini mengaku bahawa *tandatangan/cap ibujari yang di atas itu telah *ditulis/dicapkan di
hadapan saya pada.....haribulan....., dan adalah *tandatangan/
cap ibujari yang benar bagi—

Di sini
masukkan
nama orang
yang me-
nyempurnakan.

yang telah mengaku kepada saya—

- (i) bahawa dia adalah cukup umur;
- *(ii) bahawa dia adalah warganegara Malaysia;
- (iii) bahawa dia telah menyempurnakan suratcara ini dengan kerelaan hatinya sendiri; dan
- (iv) bahawa dia faham akan kandungan serta natijahnya.

Disaksikan dengan tandatangan saya pada.....haribulan.....

.....
Tandatangan

Jika alamat orang yang berhak di bawah suratcara ini ialah di luar Persekutuan maka suatu alamat di dalam Persekutuan untuk penyampaian notis-notis hendaklah ditambah dalam ruangan ini.

.....

.....

JADUAL TANAH *DAN KEPENTINGAN

*Bandar/Pekan/ Mukim	No. *Lot/ Petak/P.T.	Jenis dan No. Hakmilik	Bahagian Tanah (jika ada)	No. Berdaftar *pajakan/pajakan kecil (jika ada)	No. Berdaftar Gadaian (jika ada)
(1)	(2)	(3)	(4)	(5)	(6)

LAMPIRAN

(.....)

(Peruntukan-peruntukan mengenai pembayaran, kadar faedah jika ada, dan sebagainya)

* Potong mana-mana yang berkenaan.

[Borang ini diterjemahkan oleh Peguam Negara, Malaysia, menurut Pemberitahu Undang-undang No. 12 tahun 1964—A.G. 3309 S.F. 1; P.T.T.M. 5/65 (4)].

JD101466—PNMB., K.L.

Appendix 9 Application for Private Caveat

(NLC. 40A—Pin. 2/85)

Kanun Tanah Negara

BORANG 19B

(Seksyen 323)

PERMOHONAN UNTUK MEMASUKKAN KAVEAT PERSENDIRIAN

Kepada *Pendaftar/Pentadbir Tanah.....
*(*Di sini masukkan nama Negeri atau Daerah sebagaimana yang sesuai)*

Saya,.....

beralamat.....
dengan ini memohon supaya dimasukkan suatu kaveat ke dalam hakmilik tanah yang diperihalkan dalam Jadual di bawah ini, supaya dimaksudkan untuk mengikat—

*tanah itu sendiri/kepentingan yang diperihalkan dalam Jadual tersebut.

2. Alasan-alasan tuntutan saya ke atas *tanah/kepentingan itu ialah—

.....
.....
.....
.....
.....
.....
.....
.....
.....

3. Sebagaimana yang dikehendaki oleh seksyen 323 Kanun Tanah Negara, maka saya kemukakan—

(a) fee yang ditetapkan sebanyak.....ringgit;

(b) akuan berkanun oleh *saya sendiri/peguambela dan peguamcara saya yang mengesahkan tuntutan yang tersebut dalam perenggan 2 di atas.

Bertarikh pada..... haribulan.....20.....

.....
*Tandatangan (atau lain-lain penyempurnaan)
oleh atau bagi pihak pemohon*

2

Saya,
 (Di sini masukkan nama penuh dan kelayakan orang yang menyaksikan)

dengan ini mengaku bahawa *tandatangan/cap ibu jari yang di atas itu telah *ditulis/dicapkan di hadapan saya
 pada.....haribulan..... 20..... dan adalah *tandatangan/cap ibu jari yang benar bagi—

(Di sini masukkan nama orang yang menyempurnakan)

yang telah mengaku kepada saya:

- (i) bahawa dia adalah cukup umur;
- *(ii) bahawa dia adalah warganegara Malaysia;
- (iii) bahawa dia telah menyempurnakan suratcara ini dengan kerelaan hatinya sendiri; dan
- (iv) bahawa dia faham akan kandungan serta natijahnya.

Disaksikan dengan tandatangan saya pada..... haribulan..... 20.....

.....
 Tandatangan

JADUAL

Jika alamat orang yang berhak di bawah suratcara ini ialah di luar Persekutuan maka suatu alamat di dalam Persekutuan untuk penyampaian notis-notis hendaklah ditambah dalam ruangan ini.

.....

.....

JADUAL TANAH *DAN KEPENTINGAN

*Bandar/Pekan/ Mukim	No. *Lot/ Petak/P.T.	Jenis dan No. Hakmilik	Bahagian tanah (jika ada)	No. Berdaftar *pajakan/pajakan kecil (jika ada)	No. Berdaftar gadaian (jika ada)
(1)	(2)	(3)	(4)	(5)	(6)

* Potong sebagaimana yang sesuai.

[Borang ini diterjemahkan oleh Peguam Negara, Malaysia, menurut Pemberitahu Undangan No. 12 tahun 1964—A.G. 3309 S.F. 1; P.T. TM. 5/65 (4).]

Appendix 10

Withdrawal of Private Caveat

Kanun Tanah Negara
BORANG 19G
(Seksyen 325)

NOTIS UNTUK MENARIK BALIK KAVEAT SENDIRIAN

Kepada *Pendaftar/Pentadbir Tanah Masukkan di sini
nama Negeri
Saya atau Daerah
beralamat di sebagaimana
yang sesuai.

iaitu *orang/badan/wakil sendirian bagi orang yang telah memasukkan Kaveat Sendirian No.Jilid
No.Folio, terhadap *tanah/kepentingan yang dinyatakan dalam jadual di bawah ini, dengan ini
memberi notis bahawa saya ingin menarik balik kaveat tersebut dibawah seksyen 325 Kanun Tanah Negara.

2. Sebagaimana yang diperlukan, saya mengemukakan bersama ini fee yang ditetapkan sebanyak \$

Bertarikh pada haribulan 20

.....
*Tandatangan *orang yang memasukkan
Kaveat/wakil sendirian bagi orang
Yang memasukkan kaveat.*

Saya, Di sini masukkan
Nama penuh dan
..... kelayakan orang
dengan ini mengaku bahawa *tandatangan/cap ibujari yang di atas itu telah *ditulis/dicapkan di hadapan saya pada yang
..... haribulan 20..... dan adalah *tandatangan/cap ibujari yang benar bagi – mengakukan

..... Disini masukkan
nama orang yang
..... menyempurnakan

yang telah mengaku kepada saya-

- (i) bahawa dia adalah cukup umur;
- (ii) bahawa dia adalah Warganegara Malaysia;
- (iii) bahawa dia telah menyempurnakan suratcara ini dengan kerelaan hatinya sendiri; dan
- (iv) bahawa dia faham akan kandungan serta natijahnya.

Disaksikan dengan tandatangan saya pada haribulan 20.....

.....
Tandatangan

Appendix 11

Cost of Registering Properties (Registration Fees)

1. Flat Rate

Item	State	Land Value	Registration Fees
1.	WP Putrajaya	Flat rate	RM 100.00
2.	Terengganu (i) Land Office Title (ii) Registry Title	Flat rate Flat rate	RM 40.00 RM 50.00 additional charge for the next title
3.	WP K. Lumpur	Flat rate	RM 100.00
4.	Melaka	Flat rate	0.1% of the land value (min RM 50.00)
5.	Perlis	Flat rate	RM 50.00

2. According to the Land Value

Item	State	Land Value	Registration Fees
1.	Kedah	(i) RM 25,000.00 and below	RM 30.00
		(ii) More than RM 25,000.00 - RM 50,000.00	RM 75.00
		(iii) More than RM 50,000.00 - RM 100,000.00	RM 150.00
		(iv) More than RM 100,000.00 - RM 300,000.00	RM 300.00
		(v) More than RM 300,000.00 - RM 400,000.00	RM 600.00
		(vi) More than RM 400,000.00 - RM 500,000.00	RM 750.00
		(vii) More than RM 500,000.00 - RM 600,000.00	RM 900.00
		(viii) More than RM 600,000.00 - RM 700,000.00	RM 1,050.00
		(ix) More than RM 700,000.00 - RM 800,000.00	RM 1,200.00
		(x) More than RM 800,000.00 - RM 900,000.00	RM 1,350.00

Item	State	Land Value	Registration Fees
		(xi) More than RM 900,000.00 - RM 1,000,000.00	RM 1,500.00
		(xii) More than RM 1,000,000.00 and above	0.5%
2.	Negeri Sembilan	(i) RM 25,000.00 and below	RM 25.00
		(ii) More than RM 25,001.00 - RM 50,000.00	RM 50.00
		(iii) More than RM 50,001.00 - RM 75,000.00	RM 75.00
		(iv) More than RM 75,001.00 - RM 100,000.00	RM 100.00
		(v) More than RM 100,001.00 - RM 150,000.00	RM 150.00
		(vi) More than RM 150,001.00 - RM 200,000.00	RM 200.00
		(vii) More than RM 200,001.00 - RM 250,000.00	RM 250.00
		(viii) More than RM 250,001.00 - RM 500,000.00	1.5%
		(ix) More than RM 500,001.00 - RM 1,000,000.00	0.2%
		(x) More than RM 1,000,000.00 and above	0.25%
3.	Pahang	(i) RM 25,000.00 and below	RM 25.00
		(ii) More than RM 25,000.00 - RM 50,000.00	RM 50.00
		(iii) More than RM 50,000.00 - RM 100,000.00	RM 100.00
		(iv) More than RM 100,000.00 - RM 250,000.00	RM 250.00
		(v) More than RM 250,000.00 - RM 500,000.00	RM 500.00
		(vi) More than RM 500,000.00 and above	RM 550.00 *additional RM 50.00 for every additional value RM 50,000.00

Item	State	Land Value	Registration Fees
4.	Selangor	(i) RM 50,000.00 and below	RM 50.00
		(ii) More than RM 50,001.00 - RM 200,000.00	RM 100.00
		(iii) More than RM 200,001.00 - RM 500,000.00	RM 200.00
		(iv) More than RM 500,001.00 - RM 1,000,000.00	RM 300.00
		(v) More than RM 1,000,000.00 and above	RM 1,000.00
5.	Johor	(i) RM 25,000.00 and below	RM 50.00
		(ii) More than RM 25,001.00 - RM 50,000.00	RM 80.00
		(iii) More than RM 50,001.00 - RM 100,000.00	RM 150.00
		(iv) More than RM 100,001.00 - RM 200,000.00	RM 300.00
		(v) More than RM 200,001.00 - RM 300,000.00	RM 600.00
		(vi) More than RM 300,001.00 - RM 400,000.00	RM 1,500.00
		(vii) More than RM 400,001.00 - RM 500,000.00	RM 2,000.00
		(viii) More than RM 500,000.00 and above	RM 2,000.00 and additional RM 100.00 for every additional RM 50,000.00 or part thereof
6.	Perak	(i) RM 30,000.00 and below	RM 50.00
		(ii) More than RM 30,001.00 - RM 50,000.00	RM 80.00
		(iii) More than RM 50,001.00 - RM 100,000.00	RM 150.00
		(iv) More than RM 100,001.00 - RM 150,000.00	RM 250.00
		(v) More than RM 150,001.00 - RM 200,000.00	RM 300.00

Item	State	Land Value	Registration Fees
		(vi) More than RM 200,001.00 - RM 250,000.00	RM 350.00
		(vii) More than RM 250,001.00 - RM 300,000.00	RM 400.00
		(viii) More than RM 300,001.00 - RM 500,000.00	0.15%
		(ix) More than RM 500,001.00 and above	0.20%
7.	Pulau Pinang	(i) RM 25,000.00 and below	RM 50.00
		(ii) More than RM 25,001.00 - RM 50,000.00	RM 75.00
		(iii) More than RM 50,001.00 - RM 100,000.00	RM 125.00
		(iv) More than RM 100,001.00 - RM 200,000.00	RM 250.00
		(v) More than RM 200,001.00 - RM 300,000.00	RM 375.00
		(vi) More than RM 300,001.00 - RM 400,000.00	RM 500.00
		(vii) More than RM 400,001.00 - RM 500,000.00	RM 625.00
		(viii) More than RM 500,001.00 - RM600,000.00	RM 750.00
		(ix) More than RM 600,001.00 - RM 700,000.00	RM 875.00
		(x) More than RM 700,001.00 - RM 800,000.00	RM 1,000.00
		(xi) More than RM 800,001.00 - RM 900,000.00	RM 1,125.00
		(xii) More than RM 900,001.00 - RM 1,000,000.00	RM 1,125.00
		(xiii) More than RM 1,000,000.00 and above	RM 1,250.00 for the first RM 1,000,000.00 and additional 0.5% of the land value which exceeds RM 1 million tabulated to the nearest RM

Item	State	Land Value	Registration Fees
8.	Kelantan	(i) RM 10,000.00 and below	RM 50.00
		(ii) More than RM 10,001.00 - RM 50,000.00	RM 120.00
		(iii) More than RM 50,001.00 - RM 100,000.00	RM 140.00
		(iv) More than RM 100,001.00 - RM 200,000.00	RM 160.00
		(v) More than RM 200,001.00 - RM 300,000.00	RM 260.00
		(vi) More than RM 300,001.00 - RM 400,000.00	RM 360.00
		(vii) More than RM 400,001.00 - RM 500,000.00	RM 460.00
		(viii) More than RM 500,001.00 - RM 600,000.00	RM 560.00
		(ix) More than RM 600,001.00 - RM 700,000.00	RM 660.00
		(x) More than RM 700,001.00 - RM 800,000.00	RM 760.00
		(xi) More than RM 800,001.00 - RM 900,000.00	RM 860.00
		(xii) More than RM 900,001.00 - RM 1,000,000.00	RM 1,060.00
		(xiii) More than RM 1,000,000.00 and above	0.25% of the value or whichever is higher

Source : Director General of Department of Land and Mines

Appendix 12

Schedule 17 Application for Consent to Transfer and Charge

1

JADUAL 17 KANUN TANAH NEGARA

KAEDAH-KAEDAH TANAH WILAYAH PERSEKUTUAN KUALA LUMPUR

PERMOHONAN KEBENARAN UNTUK PINDAHMILIK TANAH, BAHAGIAN TANAH, PAJAKAN, PAJAKAN KECIL DAN GADAIAN

<u>Untuk Kegunaan Pejabat</u>	
Diterima oleh saya	
Pada	: _____ 20_____
Jam	: _____ pagi/petang
Fi diterima (RM)	: _____
No. Resit	: _____
Bertarikh	: _____
	_____ Pendaftar / Pentadbir Tanah Wilayah Persekutuan Kuala Lumpur

1. MAKLUMAT TANAH

- a. No. Hakmilik : _____
- b. Unit Petak : _____
- c. Syer / Kepentingan : _____
- d. Lokasi Tanah : _____
- e. Kategori Kegunaan Tanah : Pertanian Kediaman Perusahaan
- f. Jenis Bagunan : _____
- g. Harga Jualan (RM) : _____
- h. Tarikh Perjanjian Jual Beli : _____
- i. Tarikh Instrumen Disetamkan : _____

2. MAKLUMAT PEMILIK TANAH BERDAFTAR

Saya / Kami (*seperti butiran di bawah*) dengan ini memohon kebenaran untuk memindah milik / bahagian tanah / pajakan / pajakan kecil / gadaian seperti yang dinyatakan di dalam maklumat di atas.

Butiran saya / kami adalah seperti berikut :

- a. Nama / Nama Syarikat / Persatuan / Perbadanan : _____
- b. No. Kad Pengenalan / No. Pendaftaran Syarikat : _____
- c. * Bangsa : Melayu / Cina / India / Lain-lain : _____ (Bumiputera / Bukan Bumiputera)
- d. * Syarikat / Persatuan / Perbadanan : Bumiputera / Bukan Bumiputera
- e. Alamat surat-menyurat : _____

.....
Tarikh

.....
Tandatangan Pemohon

3. MAKLUMAT PEMILIK KEPENTINGAN (PENJUAL) :

Butiran adalah seperti berikut ;

a. Nama / Nama Syarikat / Persatuan / Perbadanan :

b. No. Kad Pengenalan / No. Pendaftaran Syarikat :

c. * Bangsa : Melayu / Cina / India / Lain-lain : _____ (Bumiputera / Bukan Bumiputera)

d. * Syarikat / Persatuan / Perbadanan : Bumiputera / Bukan Bumiputera

e. Alamat surat-menyurat :

4. MAKLUMAT PENERIMA MILIK (PEMBELI) :

Butiran adalah seperti berikut ;

a. Nama / Nama Syarikat / Persatuan / Perbadanan :

b. No. Kad Pengenalan / No. Pendaftaran Syarikat :

c. * Bangsa : Melayu / Cina / India / Lain-lain : _____ (Bumiputera / Bukan Bumiputera)

d. * Syarikat / Persatuan / Perbadanan : Bumiputera / Bukan Bumiputera

e. Alamat surat-menyurat :

5. PERMOHONAN KEBENARAN MENCAGAR TANAH : (Untuk diisi oleh Penerima Pindahmilik)

Butir-butir Penerima Cagaran ;

a. Nama Bank / Institusi Kewangan :

b. Alamat Bank / Institusi Kewangan :

c. Tujuan Pinjaman : _____

d. Jumlah Pinjaman (RM) : _____

e. Tempoh Pinjaman : _____ Tahun

6. BAYARAN FI

Bersama-sama ini dikemukakan fi yang ditetapkan sebanyak RM _____

7. JUSTIFIKASI PERMOHONAN :

SURAT AKUAN

Saya / Kami

 sebagai pemilik tanah bagi hakmilik No. :
 unit petak No. :
 dengan sesungguhnya mengaku bahawa maklumat-maklumat yang dikemukakan di dalam borang permohonan kebenaran pindahmilik adalah benar dan betul. Dan saya / kami tidak pernah memohon kebenaran pindahmilik kepada pihak lain sebelum ini dan saya / kami membuat surat akuan ini dengan penuh kepercayaan bahawa apa-apa yang tersebut di dalamnya adalah benar, serta menurut Undang-undang Surat Akuan 1960.

Diperbuat dan dengan sebenar-benarnya diakui oleh yang tersebut namanya di atas iaitu :-

- i
- ii
- di dalam negeri

Pada hb 20

.....
Tandatangan Pemilik Tanah

.....
Tandatangan Pemilik Kepentingan

Di hadapan saya ;

(Pesuruhjaya Sumpah / Pengadil)

SURAT AKUAN

Saya/Kami

.....

.....

sebagai penerima milik tanah / kepentingan harta bagi hakmilik No. :.....

unit petak No.:

dengan sesungguhnya mengaku bahawa maklumat-maklumat yang dikemukakan di dalam borang permohonan kebenaran pindahmilik adalah benar dan betul. Dan saya / kami tidak pernah memohon kebenaran pindahmilik kepada pihak lain sebelum ini dan saya / kami membuat surat akuan ini dengan penuh kepercayaan bahawa apa-apa yang tersebut di dalamnya adalah benar, serta menurut Undang-undang Surat Akuan 1960.

Diperbuat dan dengan sebenar-benarnya diakui oleh yang tersebut namanya di atas iaitu :-

i

ii

di dalam negeri

.....

Pada hb 20

.....
Tandatangan Penerima Milik /
Penerima Kepentingan

Di hadapan saya ;

(Pesuruhjaya Sumpah / Pengadil)

**JADUAL 17
KANUN TANAH NEGARA**

CHECKLIST

DOKUMEN YANG PERLU DISERTAKAN BERSAMA BORANG JADUAL 17 BAGI PERMOHONAN KEBENARAN UNTUK PINDAHMILIK TANAH, BAHAGIAN TANAH, PAJAKAN, PAJAKAN KECIL DAN GADAIAN

	(✓) / (✗)
1. Salinan Kad Pengenalan / Passport	<input type="checkbox"/>
2. Salinan SAH Hakmilik / Sijil Carian Rasmi (<i>Bayaran RM50.00 akan dikenakan</i>)	<input type="checkbox"/>
3. Salinan Perjanjian Jual Beli yang telah disetemkan	<input type="checkbox"/>
4. Salinan resit cukai tanah tahun semasa (<i>terkini</i>)	<input type="checkbox"/>
5. Salinan resit cukai pintu (<i>terkini</i>)	<input type="checkbox"/>
6. Bukti hubungan kekeluargaan : -	
a) Surat beranak	<input type="checkbox"/>
b) Surat Nikah	<input type="checkbox"/>
c) Perintah Mahkamah	<input type="checkbox"/>
d) Perintah Pusaka	<input type="checkbox"/>
e) Lain-lain, Nyatakan : _____	<input type="checkbox"/>
7. Gambar Hartanah / Hakmilik (<i>sebagai bukti</i>)	<input type="checkbox"/>
8. Borang 24 Akta Syarikat 1965	<input type="checkbox"/>
9. Borang 49 Akta Syarikat 1965	<input type="checkbox"/>
10. Memorandum & Perkara Pertubuhan	<input type="checkbox"/>
11. Surat Pelepasan daripada Bank (<i>sekiranya telah dicagar sebelumnya</i>)	<input type="checkbox"/>

Makluman :

- Sila tandakan (✓) pada senarai *checklist* ini mengikut dokumen-dokumen permohonan yang berkaitan dan tandakan (✗) pada yang tidak berkaitan. Permohonan akan ditolak serta merta jika senarai *checklist* ini tidak dilengkapi.
- Bayaran memproses bagi setiap permohonan baru akan dikenakan sebanyak RM50.00 sahaja.
- Bagi Surat Kelulusan yang hilang, denda akan dikenakan sebanyak RM50.00 untuk pengeluaran surat yang baru.
- Bagi permohonan untuk melanjutkan tempoh tarikh Surat Kelulusan, pastikan permohonan dibuat satu(1) bulan sebelum tarikh luput. Permohonan ini boleh dibuat sekali sahaja.
- Tempoh melanjutkan tarikh surat tersebut hanya akan diberikan selama 6 bulan sahaja. Sebarang permohonan selepas tarikh luput, tidak akan diterima.

GLOSSARY

Adjudication

The process of valuation carried out to determine the chargeable amount of stamp duty for any transfer of property.

Administrator

The officer of the Land Office in charge of the affairs of a particular district in a state.

Deed of Assignment

A Deed of Assignment is a document or agreement which an assignor (the Seller) states his promise that from the date of the assignment or any date stipulated therein, the assignor assigns his ownership in that property to the assignee (the Buyer).

Differential Sum

The difference between the Purchase Price and the loan amount less deposit / payment.

Freehold

Land held in perpetuity without any restrictions.

Issue Document of Title (IDT)

The duplicate copy of the Register Documents of Title issued to the owner of the property.

Land Office

An office which is in charge of the affairs of properties in a particular district of a state.

Land Registry

The office which is in charge for the entire affairs of properties in a state.

Leasehold

The act or condition of holding by lease e.g. houses may be sold through a leasehold, which gives the purchaser the legal right to occupy property for a specific period of time, such as 99 years.

Non-Standard Property

Properties other than those defined as Standard Property.

Quit Rent

Consideration of payment of a nominal sum of an annual rent to be paid to the respective state for the land which is alienated by the said state either in perpetuity or for a term of years.

Redemption Statement

A statement issued by the seller's bank addressed in favour of the party requesting it (usually the purchaser's bank), stating therein the total balance of outstanding debt of the seller at a certain future specified date. In anticipation of payment, the statement normally has 3 future dates of payment with the corresponding outstanding department.

Register Document of Title (RDT)

The original copy of the title in the appropriate book of register in the Land Office / Registry. It is kept in the strong room and not to be taken out or removed from the Land Office / Registry.

Standard Property

Standard Property is defined as residential terrace houses but do not include corner units, units with extensions and incomplete units. It also includes stratified residential units i.e. flats, apartments and condominiums.

State Approval

State Approval refers to the approval from the relevant state for the disposal of leasehold property or, in the case of a non-Malaysian citizen, for the acquisition of land under section 433B of the National Land Code or both.

CONTACTS

Department of Land and Mines

Please refer to the website for further contact addresses

FEDERAL

Department of Director-General of Land and Mines (Federal),
2nd Floor, Wisma Sumber Asli,
No. 25, Persiaran Perdana, Precint 4,
62574 Putrajaya.

www.kptg.gov.my T 03-8871 2690 F 03-8888 4672

74 JOHOR

Department of Land and Mines Johor,
Level 4, Block C25,
Pusat Pentadbiran Baru,
Kerajaan Johor Kota Iskandar,
79000 Nusajaya, Johor.

www.johordt.gov.my T 07-224 3366 F 07-223 8464

KEDAH

Department of Land and Mines Kedah,
Wisma Negeri,
05576 Alor Setar, Kedah.

www.ptgkedah.gov.my T 04-732 2644 F 04-732 2432

KELANTAN

Department of Land and Mines Kelantan,
Block 3, Lower Ground Kota Darul Naim,
Jalan Kuala Krai,
15576 Kota Bharu, Kelantan.

www.ptg.kelantan.gov.my T 09-748 7898 F 09-747 4292

KUALA LUMPUR

Department of Land and Mines Wilayah Persekutuan,
Lower Ground - 4, Rumah Persekutuan,
Jalan Sultan Hishamuddin,
50678 Kuala Lumpur.

www.ptgwp.gov.my T 03-2693 2003 F 03-2693 2324

MELAKA

Department of Land and Mines Melaka,
Level 2, Wisma Negeri Building,
Jalan Wisma Negeri, Kompleks MITC,
75450 Ayer Keroh, Melaka.
ptg.melaka.gov.my T 06-292 1298 F 06-282 1917

NEGERI SEMBILAN

Department of Land and Mines Negeri Sembilan,
Level 4. Block A,
Wisma Negeri,
No. Beg Berkunci 39,
Jalan Dato' Abdul Kadir,
70990 Seremban, Negeri Sembilan.
www.ns.gov.my T 06-765 9820 F 06-767 4369

PAHANG

Department of Land and Mines Pahang,
2nd and 3rd Floor,
Tun Razak Complex,
Bandar Indera Mahkota,
25990 Kuantan, Pahang.
ptg.pahang.gov.my T 09-572 2140 F 09-573 3820

PERAK

Department of Land and Mines Perak,
Wisma Sri Perak,
Jalan Panglima Bukit Gantang Wahab,
30000 Ipoh, Perak.
ptg.perak.gov.my T 05-241 9312 F 05-243 4451

PERLIS

Department of Land and Mines Perlis,
Jalan Penjara,
01000 Kangar, Perlis.
www.ptgps.gov.my T 04-976 2664 F 04-976 3773

PULAU PINANG

Department of Land and Mines Pulau Pinang,
21-22 Floor, KOMTAR Building,
10000 Jalan Penang, Pulau Pinang.
ptg.penang.gov.my T 04-650 5200 F 04-261 9588

PUTRAJAYA

Putrajaya Land Office,
Department of Land and Mines Wilayah Persekutuan,
Level 1, Block D,
Putrajaya Holdings Building, Precinct 3,
62675 Putrajaya,
Wilayah Persekutuan Putrajaya.
www.ptgwp.gov.my T 03-8887 7578 F 03-8887 5029

SELANGOR

Department of Land and Mines Selangor,
4th Floor, Bgn. Sultan Salahuddin Abdul Aziz Shah,
40576 Shah Alam, Selangor.
ptg.selangor.gov.my T 03-5544 7417 F 03-5510 2658

TERENGGANU

Department of Land and Mines Terengganu,
Level 7 & 11,
Wisma Darul Iman,
20576 Kuala Terengganu,
Terengganu.
ptgweb.terengganu.gov.my T 09-622 3023 F 09-622 9887

Valuation and Property Services Department

www.jp-ph.gov.my

Jabatan Penilaian dan Perkhidmatan Harta (JPPH)

Please refer to the website for further contact addresses

JOHOR

JPPH Negeri Johor,
Level 8, Professional Centre,
Jalan Dato' Syed Mohd Mufti,
80000 Johor Bahru, Johor.
T 07-223 9933 T 07-223 9934 F 07-223 4266

KEDAH

JPPH Negeri Kedah,
Level 2, Zone C, Wisma Persekutuan,
Pusat Pentadbiran Kerajaan Persekutuan,
Bandar Muadzam Shah, Anak Bukit,
06500 Alor Setar, Kedah.
T 04-700 1900 T 04-700 1901 T 04-700 1902 F 04-700 1904

KELANTAN

JPPH Negeri Kelantan,
Level 4, Wisma Persekutuan,
Jalan Bayam,
15592 Kota Bharu, Kelantan.
T 09-748 1600 T 09-748 1670 F 09-744 1500

KUALA LUMPUR

JPPH Kuala Lumpur,
First Floor, Sentral 1,
Jalan Travers, Kuala Lumpur Sentral,
50470 Kuala Lumpur.
www.jp-ph.gov.my T 03-2272 1797 F 03-2272 1795

MELAKA

JPPH Melaka,
Lower Ground and 10,
MITC Tower, Jalan Konvesyen,
75450 Ayer Keroh, Melaka.
T 06-232 8102 T 06-232 8104 F 06-232 8202

NEGERI SEMBILAN

JPPH Negeri Sembilan,
8th & 9th Floor, Yayasan Negeri Building,
Jalan Yam Tuan,
70000 Seremban, Negeri Sembilan.
T 06-763 8600 T 06-763 8602 F 06-763 9306

PAHANG

Level 2, KWSP Building,
Bandar Indera Mahkota,
25200 Kuantan, Pahang.
T 09-572 4770 F 09-572 4788

PERAK

JPPH Negeri Perak,
8th Floor, Sri Kinta Building,
Jalan Sultan Idris Shah,
30593 Ipoh, Perak.
T 05-241 4577 T 05-241 4658 F 05-254 4310

PERLIS

JPPH Negeri Perlis,
Mezzanine Floor, Federal Building,
Persiaran Jubli Emas,
01000 Kangar, Perlis.
T 04-976 2978 T 04-9762 2977 F 04-976 1010

PULAU PINANG

JPPH Pulau Pinang,
41 Floor, KOMTAR Building,
10593 Pulau Pinang.
T 04-261 2607 T 04-261 2576 F 04-261 5990

SELANGOR

JPPH Negeri Selangor,
3rd and 4th Floor, Peransang Plaza,
Jalan Persiaran Perbandaran,
40000 Shah Alam, Selangor.
T 03-5519 4823 T 03-5519 4824 F 03-5510 7397

TERENGGANU

JPPH Negeri Terengganu,
10th Floor, Wisma Persekutuan,
Jalan Sultan Ismail,
20200 Kuala Terengganu, Terengganu.
T 09-622 1266 T 09-622 1305 F 09-622 0721

Stamp Office

www.hasil.org.my

Please refer to the website for further contact addresses

JOHOR

Stamp Office,
Inland Revenue Board of Malaysia
1st - 8th Floor, Hasil Building,
No. 1, Jalan Padi Emas 1, Bandar Baru Uda,
81200 Johor Bahru, Johor.
T 07-235 0511 T 07- 235 0512 F 07-232 5605

KEDAH

Stamp Office,
Inland Revenue Board of Malaysia
Lower Ground, Level 6-9, Zakat Tower,
Jalan Telok Wanjah,
05200 Alor Setar, Kedah.
T 04-740 0100 F 04-730 4195

KELANTAN

Stamp Office,
Inland Revenue Board of Malaysia
Kota Bharu Branch
Wisma Hasil, Jalan Sultanah Zainab,
15600 Kota Bharu, Kelantan.
T 09-748 2103 F 09-748 7131

KUALA LUMPUR

Stamp Office,
Inland Revenue Board of Malaysia
Level UG, 8, 9, 10, 11, 20 & 21
Wisma KWSG, Jalan Kg. Attap
50460 Kuala Lumpur.
www.hasil.org.my T 03-2263 3600 F 03-2273 6675

MELAKA

Stamp Office,
Inland Revenue Board of Malaysia
Malacca Branch
Level 2, Melaka Mall Complex,
Lebuh Ayer Keroh, Hang Tuah Jaya,
75990 Melaka.
T 06-285 8888 F 06-232 7729

NEGERI SEMBILAN

Stamp Office,
Inland Revenue Board of Malaysia
Seremban Branch
Wisma Hasil, Lot 461 - 465,
Jalan Tuanku Munawir,
70000 Seremban, Negeri Sembilan.
T 06-766 5000 F 06-762 5339

PAHANG

Stamp Office,
Inland Revenue Board of Malaysia
Kuantan Branch
4th - 7th Floor, Kuantan Centre Point Building,
Jalan Haji Abdul Rahman,
25600 Kuantan, Pahang.
T 09-513 2782 T 09-513 3669 T 09-516 2178
T 09-516 2184 T 09-516 2185 F 09-514 2067

PERAK

Stamp Office,
Inland Revenue Board of Malaysia
No. 128, Wisma Hasil,
Jalan Tambun, P.O. Box 250,
30906 Ipoh, Perak.
T 05-547 5522 F 05-546 5471
(20 Lines)

PERLIS

Stamp Office,
Inland Revenue Board of Malaysia
Kangar Branch
3rd Floor, KWSP Building,
Jalan Bukit Lagi, P.O. Box 47,
01000 Kangar, Perlis.
T 04-976 4811 F 04-976 5798

PULAU PINANG

Stamp Office,
Inland Revenue Board of Malaysia
3rd - 11th Floor,
Dewan Perniagaan Melayu Building,
Lebuh Pantai, P.O. Box 660,
10910 Pulau Pinang.
T 04-261 2255 T 04-261 2633 T 04-261 2366
T 04-261 2544 T 04-261 2422 F 04-264 1548

SELANGOR

Stamp Office,
Inland Revenue Board of Malaysia
9 - 13 Floor, Perangsang Plaza,
Persiaran Perbandaran,
40000 Shah Alam, Selangor.
T 03-5510 3202 F 03-5510 3500

TERENGGANU

Stamp Office,
Inland Revenue Board of Malaysia
Kuala Terengganu Branch
8th Floor, Wisma PERMINT,
Jalan Sultan Ismail, P.O. Box 65,
20916 Kuala Terengganu, Terengganu.
T 09-620 3220 F 09-622 7829

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www.malaysianbar.org.my
- Bank Negara Malaysia
www.bnm.gov.my
- Department of Director-General of Land and Mines
www.kptg.gov.my
- Federation of Malaysian Manufacturers
www.fmm.org.my
- Inland Revenue Board of Malaysia
www.hasil.gov.my
- Institution of Engineers Malaysia
www.iem.org.my
- Malayan Banking Berhad
www.maybank2u.com.my
- Malaysia Productivity Corporation
www.mpc.gov.my
- Master Builders Association of Malaysia
www.mbam.org.my
- Ministry of Natural Resources and Environment
www.nre.gov.my
- National House Buyers Association
www.hba.org.my
- Real Estate and Housing Developers' Association Malaysia
www.rehda.com
- The Association of Banks in Malaysia
www.abm.org.my
- The Associated Chinese Chambers of Commerce and Industry of Malaysia
www.accim.org.my
- Valuation and Property Management Department, City Hall of Kuala Lumpur
www.dbkl.gov.my
- Valuation and Property Services Department, Ministry of Finance Malaysia
www.jp-ph.gov.my

Notes

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