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TO ALL MEMBERS

TECHNICAL

Direct Taxation

Guidelines on Real Property Gains Tax

The Inland Revenue Board (IRB) has issued new Guidelines on Real Property Gains Tax (RPGT) on 18 June 2013. The new Guidelines have taken into account the changes brought about by [*Real Property Gains Tax \(Exemption\) Order 2011 \[P.U. \(A\) 434/2011\]*](#) and [*Real Property Gains Tax \(Exemption\) Order 2012 \[P.U. \(A\) 415/2012\]*](#).

Among the information made available is detailed elaboration on the determination of Real Property Company (Paragraph 4); a new Paragraph 9 devoted to the method of submission of RPGT Return Forms; and Paragraph 10 (on payment of RPGT), which has been expanded to include disposal of real property under public auction.

Members may write to the Institute at technical@ctim.org.my or secretariat@ctim.org.my in respect of any concern or comments you may have on the [Guidelines on RPGT](#), which are available on the IRB website.

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