



Tel : 04-2615669
: 04-2628664
E-mail : secretariat@penangbar.org
Website : www.penangbar.org

No. 4. Green Hall,
1st Floor,
10200 Penang,
Malaysia.

JAWATANKUASA PEGUAM PULAU PINANG PENANG BAR COMMITTEE

CPC 19/23

17 July 2023

To Members of the Penang Bar,

Outcome of Courtesy Call with the Inland Revenue Board of Malaysia, Penang Branch (IRB)

The Penang Bar's Chairman, Carolyn Oh, Conveyancing Practice Subcommittee (CPC Subcommittee) Chairman, Ong May Joyce, Conveyancing Practice Subcommittee Members, Zemilah Binti Mohd Noor, Trish Ho Tsui Hsia, Yeap Siew Chieng, Adelyn Low Jia Yee and Akunaji Farah Diva met with the Inland Revenue Board of Malaysia, Penang Branch (IRB) for a courtesy call on 22 June 2023.

Members are requested to take note of the following matters that were discussed during the said meeting and to the directions given by IRB to facilitate the smooth conduct of matters relating to Conveyancing Practice in Penang:

Issues pertaining to Stamp Duty	Response/Feedback
(i) Notice of Assessment (<i>Notis Taksiran Ad Valorem</i>) issued for Borang 14A with two titles (<i>hakmilik</i>) only reflects valuation of both titles in total; the Land Office/PTG requires separate valuation for each title to determine the registration fee for each title	(i) The Director of the State Operations, Stamp Duty Section, Puan Siti Sarah binti Marzuki has requested Members to email her directly pertaining to this matter. <i>*The list of email addresses are attached below for Members' reference</i>
(ii) Is there a separate exemption for sub-sale cases for consideration between RM500k-RM1M in mid-2022 onwards (as the iMiliki programme pertains primarily to property purchase direct from Developers)	(ii) The IRB has informed that as long as there is no government gazette on the same there is no exemption.
(iii) Exemption and Remission order for 4 PUAs; i.e. PUA176, PUA 177, PUA 179 & PUA 180 requires a form of supporting statutory declaration (SDs) to enable the effect of these exemptions and remissions however such SDs have not been made available as yet	(iii) The CPC Subcommittee has brought up this issue up with the IRB. IRB informs that they will take steps to hasten the requisite SDs.
(iv) SOP for <i>Penyeteman Am</i> (i.e. LO, SPA, SD) being 7 working days (as per IRB's <i>Piagam Pelanggan</i>); discussion as to a shorter timeframe given cases for nominal stamping	(iv) Members who are experiencing any inordinate delays are encouraged to write in to the CPC Subcommittee for our onward actions.

Issues pertaining to RPGT	Response/Feedback
<p>(i) Whether Approval by Estate Land Board or FIC is considered Consent by Government / State Authority (pursuant to Section 16 Conditional Contracts under Schedule 2 of the RPGT Act 1976)</p> <p>(ii) Any online methods to check the disposer's income tax holding <u>branch</u> other than through calls to the RPGT department especially since submission of RPGT forms will soon be fully carried out online</p> <p>(iii) Whether a copy of the Form CKHT 5A can also be extended not only to the disposing party but also to the Solicitors on record</p> <p>(iv) What is the expected timeframe for refund of excess RPGT as this is not stated in IRB's <i>Piagam Pelanggan</i></p> <p>(v) For submission & payment of Form 502 via online and the fact that the system is sometimes jammed up</p> <p>(vi) Whether a training session can be organised by IRB for Members?</p>	<p>(i) FIC is considered as being within the definition of State Authority but Estate Land Board is not.</p> <p>(ii) IRB says Members are not to be too concerned about difference tax branches as Members can submit forms to IRB Penang and they will forward the necessary onwards. IRB practices a "no wrong door policy".</p> <p>(iii) Members can email IRB to request for the same but as a matter of practice IRB will only issue the Form CKHT 5A to the address submitted on the said form(s).</p> <p>(iv) RPGT refunds are made in a case-by-case basis depending on a disposer's consolidated tax scenario hence there is no fixed timeframe</p> <p>(v) Members may email IRB for assistance.</p> <p>(vi) The CPC Subcommittee has emailed IRB and Members will be updated when we receive confirmation from the IRB regarding the training session.</p>
General Issues	Response/Feedback
<p>(i) Some Members face difficulties in contacting IRB branches as the phone(s) are often not manned/picked up</p>	<p>(i) IRB prefers communication to be made via emails and also there will be a form of record as to the issue(s) and a chronology for follow up(s)</p>

Members are advised to take note on all of the above.

Ong May Joyce
Chairman
Conveyancing Practice Subcommittee

SENARAI NAMA PEGAWAI SEKSYEN DUTI SETEM LHDNM PULAU PINANG

LAMPIRAN A

BIL	NAMA	JAWATAN	ALAMAT EMEL	EXT NO	PERANAN	NEGERI/LOKALITI
1	ZULKIFLE BIN ANI	E4	zulkifle@HASIL.GOV.MY	142319	TPDS	PULAU PINANG
1	ZARINA BINTI MOHD RAZALI	E3	zarinamohd@hasil.gov.my	142230	TPDS/PENAKSIR	PULAU PINANG
2	NATRAH BINTI CHE LAH	E3	natrah.c@hasil.gov.my	143306	TPDS/PENAKSIR	PULAU PINANG/BUKIT MERTAJAM
3	HIZARUDIN BIN MOHD RADI	E3	hizarudin@HASIL.GOV.MY	143174	TPDS/PENAKSIR	PULAU PINANG/BUKIT MERTAJAM
4	ABU BAKAR BIN HASSAN	E3	abubakar.h@hasil.gov.my	143174	TPDS/PENAKSIR	PULAU PINANG/BUKIT MERTAJAM
5	HAZARANI BIN MAT HASSAN	E2	hazarani@hasil.gov.my	143174	TPDS/PENAKSIR	PULAU PINANG/BUKIT MERTAJAM
6	DR ZAFRY BIN ELLIAS	E2	zafry@hasil.gov.my	143174	TPDS/PENAKSIR	PULAU PINANG/BUKIT MERTAJAM
7	HISHAMUDDIN BIN ALIAS	E2	hishamuddin.l@hasil.gov.my	142346	TPDS/PENAKSIR	PULAU PINANG
8	AMIR SAFWAN BIN ABU BAKAR	E1	amirsafwan@hasil.gov.my	142288	TPDS/PENAKSIR	PULAU PINANG
9	AWAYNA BINTI MEZLAN	E1	awayna@HASIL.GOV.MY	142348	TPDS/PENAKSIR	PULAU PINANG
10	SHAZWANI BINTI MOHD SAID	E1	shazwani.ms@HASIL.GOV.MY	142252	TPDS/PENAKSIR	PULAU PINANG
11	SITI RUHAIZAN BINTI AB HALIM	E1	sitiruhaizan@hasil.gov.my	143042	TPDS/PENAKSIR	PULAU PINANG/BUKIT MERTAJAM
12	NOR AZEERA BINTI ZAINOL	E1	norazeera@HASIL.GOV.MY	142352	TPDS/PENAKSIR	PULAU PINANG
13	MOHD SHAHRIZAL BIN ABDL SAMAT	E1	mohdshahrizal.as@HASIL.GOV.MY	142243	TPDS/PENAKSIR	PULAU PINANG
14	IZZAT BIN ISHAK	E1	izzat.i@HASIL.GOV.MY	143173	TPDS/PENAKSIR	PULAU PINANG/BUKIT MERTAJAM
15	LEE SYE LI	E1	syeli@HASIL.GOV.MY	143040	TPDS/PENAKSIR	PULAU PINANG/BUKIT MERTAJAM
16	NURWAHIDA BINTI JAMIL	NE8	nurwahida.ja@HASIL.GOV.MY	142351	PENAKSIR	PULAU PINANG
17	NUR ATIFAH BINTI RASHID	NE8	nuratifah@HASIL.GOV.MY	142424	PENAKSIR	PULAU PINANG
18	NUR FATIN NABILA BINTI ABAS	NE8	nurfatin.c@HASIL.GOV.MY	142215	PENAKSIR	PULAU PINANG
19	MASLINA BINTI SHAARI	NE8	maslina.s@hasil.gov.my	143100	PENAKSIR	PULAU PINANG/BUKIT MERTAJAM
20	AULIA RAHMAN ZAINAL	NE8	auliarahman@HASIL.GOV.MY	143183	PENAKSIR	PULAU PINANG/BUKIT MERTAJAM
21	NIK INTAN SYUHADA BINTI NIK NEZER	NE8	nikintansyuhada@HASIL.GOV.M	143269	PENAKSIR	PULAU PINANG/BUKIT MERTAJAM
22	SHAHROL FAHAMI BIN SULAIMAN	NE6	shahrolfahami@hasil.gov.my	142356	PENAKSIR	PULAU PINANG
23	MOHD TAKDIR BIN AHAMAT	NE6	mohdtakdir@hasil.gov.my	142354	PENAKSIR	PULAU PINANG
24	MOHD KHUSHAIRI BIN MAT ISA	NE6	mohdkhushairi@hasil.gov.my	142365	PENAKSIR	PULAU PINANG
25	HAFIZAH BINTI WAN	NE5	hafizah.w@hasil.gov.my	142355	PENAKSIR	PULAU PINANG
26	MUHAMMAD FADZIL BIN ISMAIL	NE5	muhammadfadzil@hasil.gov.my	143232	PENAKSIR	PULAU PINANG/BUKIT MERTAJAM
27	NOOR AIDA BINTI SALLEH	NE5	nooraida.s@hasil.gov.my	143337	PENAKSIR	PULAU PINANG/BUKIT MERTAJAM
28	DEVIKA A/P SOMU	NE4	devika@HASIL.GOV.MY	142360	PENAKSIR	PULAU PINANG
29	MOHAMAD HAFIZ BIN RADZUAN	NE4	hafiz.r@HASIL.GOV.MY	142364	PENAKSIR	PULAU PINANG
30	AHMAD RAZALI BIN HUSIN	NE4	ahmadrazali@HASIL.GOV.MY	142357	PENAKSIR	PULAU PINANG
31	MOHD HARISUDIN BIN HASAN	NE4	harisudin@HASIL.GOV.MY	142257	PENAKSIR	PULAU PINANG
32	SITI AISYAH BINTI MOHAMAD ZABIDI	NE4	sitiaisyah.mo@HASIL.GOV.MY	143270	PENAKSIR	PULAU PINANG/BUKIT MERTAJAM
33	SHAFINA BINTI SAIDIN	NE4	shafina@HASIL.GOV.MY	143181	PENAKSIR	PULAU PINANG/BUKIT MERTAJAM
34	SURIA HANIM BINTI ASHARI	NE4	suriahanim@HASIL.GOV.MY	143320	PENAKSIR	PULAU PINANG/BUKIT MERTAJAM
35	MOHD NADZWAN BIN KAMALUDIN	NE4	nadzwan@HASIL.GOV.MY	143150	PENAKSIR	PULAU PINANG/BUKIT MERTAJAM
36	SYAMIM AMIR BIN ABDUL HADI	NE4	syamim.a@HASIL.GOV.MY	143180	PENAKSIR	PULAU PINANG/BUKIT MERTAJAM