

KADAR BAYARAN MENGIKUT PENANG LAND RULE 2021

SCHEDULE II (Subrules 19(1), 19(2) dan 19(3)

PERSERAHAN - URUSNIAGA

BIL	PERIHAL	KADAR (PER HAKMILIK)	RUJUKAN PLR 2021 (PERENGGAN)
1	Pindahmilik - Tanah/Pajakan/Pajakan Kecil		30
	(a) Land valued up to RM25,000	RM 50	
	(b) Land valued above RM25,000.00 to RM50,000	RM 75	
	(c) Land valued above RM50,000 to RM100,000	RM 125	
	(d) Land valued above RM100,000 to RM200,000	RM 250	
	(e) Land valued above RM200,000 to RM300,000	RM 375	
	(f) Land valued above RM300,000 to RM400,000	RM 550	
	(g) Land valued above RM400,000 to RM500,000	RM 1000	
	(h) Land valued above RM500,000 to RM600,000	RM 1250	
	(i) Land valued above RM600,000 to RM700,000	RM 1500	
	(j) Land valued above RM700,000 to RM800,000	RM 1750	
	(k) Land valued above RM800,000 to RM900,000	RM 2000	
	(l) Land valued above RM900,000 to RM1 million	RM 2250	
	(m) Land valued above RM1 million		
	(i) Citizen		
	1. For the first RM1 million; and	RM 2500	
	2. Above RM1 million –	0.5% of the remaining value	
	(ii) Non-citizen, permanent resident or foreign		
	1. For the first RM1 million; and	RM 10000	

	2. Above RM1 million –	0.5% of the remaining value	
2	Pindahmilik (Tanah tidak dinilai oleh JPPH)		31
	(a) From trustees to beneficiaries	RM 100	
	(b) From administrator/executor of estate of deceased person to beneficiaries	RM 100	
	(b) Transfer to new trustees	RM 100	
	(c) Cross-transfers of ownership	RM 100	
	(d) Land transfer to Local Authority, Tenaga Nasional Berhad and other authorities as a result of subdivision under section 135 or variation of category of land use / express condition / restriction in interest / land use expression under section 124 of the National Land Code	RM 100	
	(e) Land transfer to Religious/ Charitable Body	RM 100	
3	Pindahmilik Gadaian	RM 150	32
4	Pajakan Seluruh Tanah	RM 150	33
5	Pajakan Sebahagian Tanah	RM 150	33
6	Pajakan Kecil Seluruh Tanah	RM 150	33
7	Pajakan Kecil Sebahagian Tanah	RM 150	33
8	Penyerahan Balik Pajakan Tanah	RM 150	34
9	Penyerahan Balik Pajakan Kecil Tanah	RM 150	34
10	Gadaian menjamin wang pokok	RM 150	35
11	Gadaian Pajakan	RM 150	35
12	Gadaian Pajakan Kecil	RM 150	35

13	Penangguhan Gadaian	RM 150	36
14	Melepaskan Gadaian	RM 150	37
15	Melepaskan Gadaian Pajakan/Pajakan kecil	RM 150	37
16	Pemberian Ismen	RM 150	40
17	Melepaskan Ismen	RM 150	41
18	Tenansi Seluruh Tanah	RM 150	44
19	Tenansi Sebahagian Tanah	RM 150	44
20	Tenansi Atas Petak	RM 150	44
21	Pelepasan Tenansi	RM 150	45
22	Perintah Jual Mahkamah Sebab Gadaian	RM 200	56
23	Perintah Jual Mahkamah sebab Gadaian Pajakan/Pajakan Kecil	RM 200	56
24	Perintah Jual Mahkamah Sebab Lien	RM 200	56
25	Perintah Jual Mahkamah ke atas Kepentingan Sebab Lien	RM 200	56
26	Perintah Jual Pentadbir Sebab Gadaian	RM 200	56
27	Perintah Jual Pentadbir sebab Gadaian Pajakan/Pajakan kecil	RM 200	56