

Preferential Land Taxation Treatment for Special Properties in Malaysia

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SUMMARY

Land administration system in such country among others provides a good platform especially to the state or local government to introduce a land taxation using the available information on land tenure and value. In Malaysia, tax on land ownership has been formalized in land administration system since the introduction and implementation of National Land Code in 1965. Despite of different rates being taxed on different usage and classification of land, there are certain conditions where the tax amount of land receives a preferential treatment based on social contract that has been ruled out in Federal Constitution during Independence Day. Thus, this paper reviews the background of the special properties that receive those preferential treatments for their land tax. This paper also reviews the challenges that have been faced by the government on these special properties and suggest potential opportunities for improvement. Method of data collection is done by using desk research approach from secondary sources. The findings provide strong support for future land legislation policy reforms in local land taxation system.

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