

KERAJAAN NEGERI KELANTAN

**PEKELILING PENGARAH TANAH DAN GALIAN KELANTAN
BILANGAN 9 TAHUN 2016**

**PINDAAN KADAR CUKAI TANAH DI BAWAH SEKSYEN 101
KANUN TANAH NEGARA 1965**

Pekeling ini dikeluarkan untuk memaklumkan kepada semua Pentadbir Tanah Negeri Kelantan bahawa Majlis Mesyuarat Kerajaan kali ke 26/2015 yang bersidang pada 23 Disember 2015, telah menimbang dan membuat keputusan bersetuju meluluskan penyemakan kadar cukai tanah bagi seluruh negeri Kelantan dan pindaan Kaedah 14, Kaedah-Kaedah Tanah Kelantan 1966.

2. Pindaan Kaedah 14, Kaedah-Kaedah Tanah Kelantan 1966 telah diwartakan melalui warta Kerajaan Negeri Kelantan iaitu Kn. P.U. 3 bertarikh 17 Mac 2016 sebagaimana salinan warta kerajaan yang dikembarkan. Pindaan ini adalah melibatkan keseluruhan jenis kegunaan tanah.
3. Berikutan daripada pindaan ini Pentadbir Tanah hendaklah mengambil tindakan untuk mengemaskini rekod cukai tanah. Tindakan-tindakan yang harus diambil adalah sebagaimana di lampiran I. Pindaan cukai hendaklah dibuat catatan di dalam DHDK sebagaimana berikut:

"Cukai tanah dipinda menjadi RM..... menurut seksyen 101 Kanun Tanah Negara 1965 mula dari tarikh 1hb. Januari 2017 (Warta Kerajaan Kn.P.U. 3 bertarikh 17 Mac 2016)"

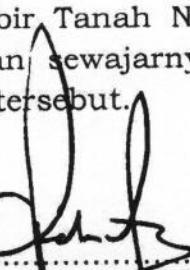
Tarikh :

Pendaftar/Pentadbir Tanah

4. Pentadbir Tanah hendaklah mematuhi Pekeling KPTG bil. 2/1994 semasa membuat pengiraan untuk penyemakan cukai tanah ini.

5. Dengan berkuatkuasanya pindaan ini maka hakmilik yang didaftarkan mulai pada 1hb Januari 2017 hendaklah menggunakan kadar cukai baharu.

6. Pekeliling ini adalah berkuatkuasa serta merta dan semua Pentadbir Tanah Negeri Kelantan hendaklah mengambil maklum dan tindakan sewajarnya bagi melaksanakan keputusan Pihak Berkuasa Negeri tersebut.


DATO' HAJI NAZRAN BIN MUHAMMAD, D.P.S.K. (Kelantan)
PENGARAH TANAH DAN GALIAN
KELANTAN

KEPADA :

Yang Amat Berusaha,
Semua Pentadbir Tanah Jajahan Negeri Kelantan

SALINAN KEPADA :

1. YAB. Ustaz Dato' Menteri Besar Kelantan
2. YB. Dato' Timbalan Menteri Besar Kelantan
3. YB. Dato' Setiausaha Kerajaan Negeri Kelantan
4. YB. Dato' Penasihat Undang-Undang Negeri Kelantan
5. YB. Dato' Pegawai Kewangan Negeri Kelantan
6. YABrs. Pengarah Audit Negeri Kelantan
7. YBrs. Ketua Penolong Setiausaha, Majlis Mesyuarat Kerajaan

**PEJABAT PENGARAH TANAH DAN GALIAN
NEGERI KELANTAN
BLOK 3, KOTA DARULNAIM**

FAIL : PTG.KN.31/83 JLD. 5
BERTARikh : 14 SYAWAL 1437H
19HB JULAI 2016

LAMPIRAN I

MEKANISMA SEMAKAN DATA/PEMBERSIHAN DATA

1. Data hasil dan data hakmilik dicetak untuk disemak oleh Jajahan berkenaan kerana terdapat pertindihan antara data hasil dan data hakmilik. Keadaan ini berlaku kerana proses urusan pentadbiran tanah terutamanya proses pelupusan dan pembangunan tanah tidak berjalan mengikut prosedur dalam kes-kes tertentu.
2. Rekod data hasil (SPHTB) hendaklah sama sebagaimana rekod data hakmilik (SPTB), oleh itu jajahan hendaklah mengenalpasti rekod-rekod data hasil yang masih aktif dimana hakmilik telah batal dan mengambil tindakan menghapuskan data hasil tersebut.
3. Jumlah cukai tanah yang dikenakan ke atas setiap hakmilik hendaklah disemak kerana terdapat tanah yang terlibat dengan pengambilan balik tanah tetapi data cukai tanah tidak dikemaskini menyebabkan tuan tanah terpaksa membayar cukai tanah yang tinggi.
4. Setelah rekod data hasil dalam SPHTB adalah sama sebagaimana rekod data hakmilik dalam SPTB, maka proses pindaan kadar cukai tanah baharu boleh dipinda di atas hakmilik (DHDK).

CARTA ALIR PINDAAN CUKAI TANAH BAHARU DI DALAM SISTEM PENDAFTARAN TANAH BERKOMPUTER (SPTB) DAN SISTEM PUNGUTAN HASIL TANAH BERKOMPUTER (SPHTB)

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- Menyediakan senarai hakmilik berdasarkan data di dalam SPTB dan SPHT.
 - Data-data tersebut hendaklah diserahkan kepada Pentadbir Tanah setiap jajahan.

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- Mengemaskini maklumat dalam bil cukai tanah (SPHTB) masing-masing supaya semua maklumat adalah sama sebagaimana maklumat di dalam geran hakmilik (SPTB).

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- Setelah data dan maklumat dalam SPHTB dan SPTB adalah sama, Pentadbir Tanah akan menyediakan perserahan endorsan Pindaan Cukai Tanah dan mendaftarkan perserahan tersebut di dalam DHDK dan DHKK.
 - Pentadbir Tanah akan mencetak keluar DHDK.

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- Setelah semua hakmilik di dalam SPTB diendorskan cukai tanah baharu, Bahagian Pengurusan Maklumat akan mengemaskini data dalam bil cukai tanah dengan kadar cukai tanah baharu.



NEGERI KELANTAN

Warta Kerajaan

DITERBITKAN DENGAN KUASA

GOVERNMENT OF KELANTAN GAZETTE

PUBLISHED BY AUTHORITY

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No. 6

17hb Mac 2016

*TAMBAHAN No. 2
PERUNDANGAN*

Kn. P.U. 3.

KANUN TANAH NEGARA

KAEDAH-KAEDAH TANAH KELANTAN (PINDAAN) 2016

NATIONAL LAND CODE 1965

KELANTAN LAND (AMENDMENT) RULES 2016

IN exercise the powers conferred by section 14 Kelantan Land Rules 1965 [Act 56/1965], the State Authority makes the following rules:

Name and commencement

1. These rules may be cited as the **Kelantan Land (Amendment) Rules 2016** and come into operation on the date of its publication in the *Gazette*.

Amendment of Rule 14

2. The Kelantan Land Rules 1966 [Kn.PU.12/1967], which is referred to as the “principal Rules” in this Rules, is amended in Rule 14 by substituting the Schedule with the following schedule:

SCHEDULE

PART I- TOWN LAND

<i>Classes or Subject Lands</i>	Rates
A All types of residential buildings.	
i) A house (bungalow) only.	RM0.20 per square meter or part thereof subject to a minimum rent of RM100.00 for each title.
ii) Detached house (semi-detached).	RM0.15 per square meter or part thereof subject to a minimum rent of RM50.00 for each title.
iii) Terraced house only.	RM0.10 per square meter or part thereof subject to a minimum rent of RM30.00 for each title.
iv) Terraced houses (condominium/apartment).	RM0.50 per square meter or part thereof subject to a minimum rent of RM1,000.00 for each title.
iv) Terraced houses (house share or boarding low).	RM0.30 per square meter or part thereof subject to a minimum rent of RM600.00 for each title.
B All types of commercial building.	
i) Shop house.	RM1.00 per square meter or part thereof subject to a minimum rent of RM200.00 for each title

<i>Classes or Subject Lands</i>	Rates
ii) Supermarkets and other commercial building.	RM2.00 per square meter or part thereof subject to a minimum rent of RM600.00 for each title.
iii) Store.	RM1.50 per square meter or part thereof subject to a minimum rent of RM300.00 for each title.
iv) Gas station.	RM2.00 per square meter or part thereof subject to a minimum rent of RM400.00 for each title.
v) University/ college/ private school.	RM0.04 per square meter or part thereof subject to a minimum rent of RM100.00 for each title.
vi) School financial aid	RM1.00 for each title.
C All kinds of industries.	
i) Light industry.	RM0.30 per square meter or part thereof subject to a minimum rent of RM150.00 for each title.
ii) Medium industry.	RM0.50 per square meter or part thereof subject to a minimum rent of RM200.00 for each title.
iii) Heavy industry.	RM0.70 per square meter or part thereof subject to a minimum rent of RM400.00 for each title.
iv) Railways and related buildings.	RM0.12 per square meter or part thereof subject to a minimum rent of RM1,200.00 for each title.
D Agriculture.	RM150.00 per hectare.
E Golf courses and recreational park.	100% of commercial building rate – shophouse.
F Butterfly park, bird park, private park and other types of business.	RM0.06 per square meter or part thereof subject to a minimum rent of RM150.00 for each title.

PART II - VILLAGE LAND

<i>Classes or Subject Lands</i>	<i>Rates</i>
A All types of residential building.	
i) A house (bungalow) only.	RM0.15 per square meter or part thereof subject to a minimum rent of RM60.00 for each title.
ii) Detached house (semi-detached).	RM0.10 per square meter or part thereof subject to a minimum rent of RM40.00 for each title.
iii) Terraced house only.	RM0.07 per square meter or part thereof subject to a minimum rent of RM25.00 for each title.
iv) Terraced houses (condominium/apartment).	RM0.35 per square meter or part thereof subject to a minimum rent of RM750.00 for each title.
v) Terraced houses (house share or boarding low).	RM0.20 per square meter or part thereof subject to a minimum rent of RM400.00 for each title.
B All types of commercial building.	
i) Shophouse.	RM0.70 per square meter or part thereof subject to a minimum rent of RM100.00 for each title.
ii) Supermarkets and other commercial building.	RM1.40 per square meter or part thereof subject to a minimum rent of RM500.00 for each title.
iii) Store.	RM1.00 per square meter or part thereof subject to a minimum rent of RM250.00 for each title.
iv) Gas station.	RM1.40 per square meter or part thereof subject to a minimum rent of RM300.00 for each title.
v) University/ college/ private school.	RM0.04 per square meter or part thereof subject to a minimum rent of RM100.00 for each title.
vi) School financial aid	RM1.00 for each title.

	<i>Classes or Subject Lands</i>	<i>Rates</i>
C	All kinds of industries.	
	i) Light industry.	RM0.30 per square meter or part thereof subject to a minimum rent of RM150.00 for each title.
	ii) Medium industry.	RM0.50 per square meter or part thereof subject to a minimum rent of RM200.00 for each title.
	iii) Heavy industry.	RM0.70 per square meter or part thereof subject to a minimum rent of RM400.00 for each title.
	iv) Railways and related buildings.	RM0.12 per square meter or part thereof subject to a minimum rent of RM1,200.00 for each title.
D	Agriculture.	RM150.00 per hectare.
E	Golf courses and recreational park.	100% of commercial building rate – shophouse
F	Butterfly park, bird park, private park and other types of business.	RM0.06 per square meter or part thereof subject to a minimum rent of RM150.00 for each title.

PART III– COUNTRY LAND

	<i>Classes or Subject Lands</i>	<i>Rates</i>
A	All types of residential building.	
	i) A house (bungalow) only.	RM0.10 per square meter or part thereof subject to a minimum rent of RM40.00 for each title.
	ii) Detached house (semi-detached).	RM0.08 per square meter or part thereof subject to a minimum rent of RM30.00 for each title.
	iii) Terraced house only.	RM0.05 per square meter or part thereof subject to a minimum rent of RM20.00 for each title.
	iv) Terraced houses (condominium/apartment).	RM0.25 per square meter or part thereof subject to a minimum rent of RM500.00 for each title.
	v) Terraced houses (house share or boarding low).	RM0.15 per square meter or part thereof subject to a minimum rent of RM300.00 for each title.

<i>Classes or Subject Lands</i>	<i>Rates</i>
B All types of commercial building.	
i) Shophouse.	RM0.50 per square meter or part thereof subject to a minimum rent of RM50.00 for each title.
ii) Supermarkets and other commercial buildings.	RM1.00 per square meter or part thereof subject to a minimum rent of RM400.00 for each title.
iii) Store.	RM1.00 per square meter or part thereof subject to a minimum rent of RM200.00 for each title.
iv) Gas station.	RM1.40 per square meter or part thereof subject to a minimum rent of RM300.00 for each title.
v) University/ college/ private school.	RM0.04 per square meter or part thereof subject to a minimum rent of RM100.00 for each title.
vi) School Financial Aid	RM1.00 for each title.
C All kinds of industries.	
i) Light industry.	RM0.30 per square meter or part thereof subject to a minimum rent of RM150.00 for each title.
ii) Medium industry.	RM0.50 per square meter or part thereof subject to a minimum rent of RM200.00 for each title.
iii) Heavy industry.	RM0.70 per square meter or part thereof subject to a minimum rent of RM400.00 for each title.
iv) Railways and related buildings.	RM0.12 per square meter or part thereof subject to a minimum rent of RM1,200.00 for each title.
D Agriculture.	
i) Rubber.	
a) For each title which has a land area of 100 hectares or more.	RM150.00 per hectare per year but the State Authority may impose a rent of RM6.00 per hectare per year for the first 6 years calculated on the year it is alienated.

<i>Classes or Subject Lands</i>	<i>Rates</i>
b) For each title which has a land area of 40 hectares or less than 100 hectares.	RM60.00 per hectare per year but the State Authority may impose a rent of RM6.00 per hectare per year for the first 6 years calculated on the year it is alienated.
c) For each title which has a land area of 10 hectares or less than 40 hectares.	RM45.00 per hectare per year but the State Authority may impose a rent of RM6.00 per hectare per year for the first 6 years calculated on the year it is alienated.
d) For each title which has a land area of 10 hectares or less.	RM25.00 may impose a rent of RM6.00 per hectare per year for the first 6 years calculated on the year it is alienated.
ii) Oil Palm	
a) For each title which has a land area of 100 hectares or more.	RM175.00 per hectare per year or part thereof.
b) For each title which has a land area of 40 hectares or less than 100 hectares.	RM75.00 per hectare per year or part thereof.
c) For each title which has a land area of 10 hectares or less than 40 hectares.	RM60.00 per hectare per year or part thereof.
d) For each title which has a land area of 10 hectares or less.	RM45.00 per hectare subject to a minimum rent of RM10.00 for each title.
iii) Coconut, orchards and other crops (other than rice, sago and nipah).	RM20.00 per hectare subject to a minimum rent of RM5.00 for each title.
iv) Paddy.	RM10.00 per hectare per year.
v) Sago/ nipah.	RM10.00 per hectare subject to a minimum rent of RM2.00.
vi) Other plants in a commercial form.	
a) Forest farm produce.	RM100.00 per hectare per year.
b) Short-term crops in highlands.	RM250.00 per hectare per year.

<i>Classes or Subject Lands</i>	<i>Rates</i>
vii) Playground, endowments and cemetery (other than commercial cemetery).	RM12.00 per hectare per year.
viii) Commercial cemetery.	RM18.00 per hectare subject to a minimum rent of RM50.00 for each title.
ix) Livestock breeding and maintenance of water and land as well as other related business activities.	RM0.04 per square meter or part thereof subject to a minimum rent of RM50.00 for each title.
x) Golf courses and recreational park.	100% of commercial building rate – shophouse
xi) Butterfly park, bird park, private park and other types of business.	RM0.06 per square meter or part thereof subject to a minimum rent of RM150.00 for each title.

PART IV– ALIENATED LAND TO THE FEDERAL GOVERNMENT, CORPORATIONS, STATUTORY BODIES RELATED TO USE OF THE BUILDING

	<i>Classes or Subject Lands</i>	<i>Rates</i>
A	Alienated land to the association, charity body or club for the benefit of the members or public (example: scout, red crescent, public clubs and place of worships).	25% of the rate prescribed for the use of residential building according to the area of land subject to the specified minimum yield.
B	Alienated land to the federal government, corporations and statutory bodies for the benefit of the State (example: schools, clinics, hospitals and others).	25% of the rate prescribed for the use of residential building according to the area of land subject to the specified minimum yield.
C	Alienated land to the federal government, corporations and statutory bodies for the purposes of federal and state government (example: post offices, military and other).	50% of the rate prescribed for the use of residential building according to the area of land subject to the specified minimum yield.

	<i>Classes or Subject Lands</i>	<i>Rates</i>
D	Alienated land to the federal government, corporations and statutory bodies that are used for business and industry (example: airport, associations).	Subject to the highest rate of commercial rent.

PART V– SAVINGS

	<i>Classes or Subject Lands</i>	<i>Rates</i>
	Savings	Lands in respect of which higher quit rent have been imposed shall be exempted and the quit rents so imposed shall stand.

PART VI– LAND OF WHICH THE USE CANNOT BE DETERMINED

	<i>Classes or Subject Lands</i>	<i>Rates</i>
	Land of which the use cannot be determined	The State Authority will determine the class and usage of such land and the decision is final.

Dated 6 January 2015
 [PTG.KN.31/83 Jld.5; PU.KN. 1/G/21]

HAJI MOHD ARIF BIN MOHD NOR
Secretary
State Executive Council
Kelantan

Kn. P.U. 4.

KANUN TANAH NEGARA

KAEDAH-KAEDAH TANAH KELANTAN (PINDAAN No. 2) 2016

PADA menjalankan kuasa yang diberi oleh seksyen 14 Kanun Tanah Negara 1965 [Akta 56/1965], Pihak Berkuasa Negeri dengan ini membuat kaedah-kaedah yang berikut:

Nama dan permulaan kuat kuasa

1. Kaedah-Kaedah ini bolehlah dinamakan **Kaedah-Kaedah Tanah Kelantan (Pindaan No. 2) 2016** dan hendaklah mula berkuat kuasa pada tarikh siarannya dalam *Warta*.

Pindaan Kaedah 21

2. Kaedah-Kaedah Tanah Kelantan 1966 [Kn.PU.12/1967], yang disebut “Kaedah-Kaedah ibu” dalam Kaedah-Kaedah ini adalah dipinda dalam Kaedah 21 dengan menggantikan butiran 85 dengan butiran berikut:

“85. Penarikan balik permohonan di bawah seksyen 124(1), 124(A), 137, 142, 148 dan 204(D)

Butiran	Perkara	Bayaran (%)
(a)	Permohonan awal	30%
(b)	Siasat/Lapor	50%
(c)	Kelulusan JKHET	70%
(d)	Kertas Kerja	80%
(e)	Lulus Pihak berkuasa Negeri	100%.”.

Bertarikh 6 Januari 2016
[PTG.KN.S.3/65 SJ.1 JLD.8; PU.KN.1/G/21]

HAJI MOHD ARIF BIN MOHD NOR
Setiausaha
Majlis Mesyuarat Kerajaan
Kelantan

NATIONAL LAND CODE 1965

KELANTAN LAND (AMENDMENT NO. 2) RULES 2016

IN exercise the powers conferred by section 14 of the National Land Code 1965 [Act 56/1965], the State Authority hereby makes the following rules:

Name and commencement

1. These rules may be cited as the **Kelantan Land (Amendment No. 2) Rules 2016** and shall come into operation on the date of its publication in the *Gazette*.

Amendment of Rule 21

2. The Kelantan Land Rules 1966 [Kn.PU.12/1967], which is referred to as the “principal Rules” in these Rules is amended in Rule 21 by substituting the item 85 the following schedule:

“85. Withdrawal of application under sections 124(1), 124(A), 137, 142, 148 and 204(D)

Item	Matter	Fee (%)
(a)	Application	30%
(b)	Investigate/Report	50%
(c)	Approval of JKHET	70%
(d)	Paperwork	80%
(e)	Passing the State Authority	100%.”.

Dated 6 January 2016
 [PTG.KN.S.3/65 SJ.1 JLD.8; PU.KN.1/G/21]

HAJI MOHD ARIF BIN MOHD NOR
Secretary
State Executive Council
Kelantan

Hak Cipta Pencetak ^(H)

PERCETAKAN NASIONAL MALAYSIA BERHAD

Semua Hak Terpelihara. Tiada mana-mana bahagian jua daripada penerbitan ini boleh diterbitkan semula atau disimpan di dalam bentuk yang boleh diperolehi semula atau disiarkan dalam sebarang bentuk dengan apa jua cara elektronik, mekanikal, fotokopi, rakaman dan/atau sebaliknya tanpa mendapat izin daripada Percetakan Nasional Malaysia Berhad (Pencetak kepada Kerajaan Malaysia yang dilantik).



DICETAK OLEH
 PERCETAKAN NASIONAL MALAYSIA BERHAD,
 CAWANGAN KUALA TERENGGANU
 BAGI PIHAK DAN DENGAN PERINTAH KERAJAAN MALAYSIA