



Secretary
Council : _____

Date: _____

APPLICATION FOR REBATE OF ASSESSMENT RATES
PERMOHONAN REBAT CUKAI TAKSIRAN

I wish to apply for rebate of assessment rates in respect of my property as follows:
Saya ingin memohon rebat cukai taksiran bagi pegangan saya seperti berikut:

Ward / Serial No	:					
Land Title <i>Hamilik Tanah</i>	:	Lot :		Block :		Land District:
Property Address <i>Alamat Pegangan</i>	:					
Period of Rebate <i>Tempoh Rebat</i>	:	Start Date: <i>Tarikh Mula</i>		End Date: <i>Tarikh Tamat</i>		

2. Pursuant to the **Regulations 5 of the Local Authorities (Rating) Regulation, 1997**, I understand that: *Selaras dengan Regulations 5 of the Local Authorities (Rating) Regulation, 1997, saya ambil maklum bahawa:*

- | | | |
|------|--|--------------------------|
| i. | The building is in good repair and fit for occupation.
<i>Bangunan adalah dalam keadaan baik dan sesuai untuk didiami.</i> | <input type="checkbox"/> |
| ii. | Reasonable effort has been made to obtain a tenant has been made.
<i>Usaha yang munasabah telah dibuat untuk mendapatkan penyewa telah dibuat.</i> | <input type="checkbox"/> |
| iii. | The rent demanded is a reasonable one.
<i>Sewa yang dituntut adalah berpatutan.</i> | <input type="checkbox"/> |
| iv. | The building has been vacant during the whole period for which the rebate to be claimed.
<i>Bangunan telah kosong sepanjang tempoh rebat yang akan dituntut.</i> | <input type="checkbox"/> |
| v. | I have made full payment of the assessment rates (including arrears of rates if any).
<i>Saya telah membuat pembayaran sepenuhnya cukai taksiran (termasuk tunggakan cukai taksiran sekiranya ada).</i> | <input type="checkbox"/> |

RM: _____ Vide R/No: _____ Date: _____

3. I have read and agreed with the policy of application of rebates. If any proof or information provided is not satisfied by the Council or any criteria in the policy is not completed, the Council has the right not to consider my application. *Saya memahami dan bersetuju dengan polisi permohonan rebat. Jika apa-apa bukti atau maklumat yang diberikan adalah tidak memuaskan oleh Majlis atau mana-mana kriteria dalam polisi tersebut adalah tidak lengkap, Majlis berhak untuk tidak mempertimbangkan permohonan saya.*

Thank you.

Signature
Tandatangan : _____

Owner Name
Nama Pemilik : _____

Postal Address
Alamat Surat Menyurat : _____

Telephone No
Nombor Telefon : _____

Date
Tarikh : _____

POLICY ON REBATE
REGULATIONS 5 OF THE LOCAL AUTHORITIES (RATING) REGULATION, 1997

REBATE FOR UNOCCUPIED BUILDING

1. Pursuant to Regulation 5 of the Local Authorities (Rating) Regulation, 1997, any building will be entitled for rebate provided:
 - i. the building is not undergoing alteration of repair, remains unoccupied and unused for a period of not less than 3 consecutive months;
 - ii. that such building is in good repair and fit for occupation;
 - iii. that every reasonable effort to obtain a tenant has been made;
 - iv. that the rent demanded is a reasonable one; and
 - v. that the building has been vacant during the whole period for which the rebate is claimed.
2. For (iii) of the above para, the owner is required to comply with at least one of the following conditions.
 - a. "To Let" signboard/notice is displayed at a conspicuous place of the premise; or
 - b. Advertisement "For Rent" has been published in the newspaper mentioning the subject property (proof by original newspaper cutting); or
 - c. Assign Estate Agent to look for tenant (proof by certified letter from Estate Agent); or
 - d. Any other efforts to obtain tenant (document of proof is needed) (eg. Advertise online on mudah.my).
3. Proof of (b) (c) or (d) must be sent to the Council within 3 months from the date of the letter from Council to fulfil the conditions before rebate can be considered.
4. Owner is also notified to settle the current year assessment rate with arrears (if any) as any rebate granted will either be credited to the following year rate or refunded.
5. Owner is also informed that it is a statutory requirement to give a new/fresh application for rebate every year.
6. In the case of developer applying for rebate of assessment rates:
 - i. Rebate shall only be considered if the property is for commercial and industrial purposes (conventional shophouse and industrial factory) and for strata properties (strata commercial / industrial and strata residential above strata commercial / industrial).
 - ii. Rebate will not be considered for residential properties even though the developer display "For Rent/Sale signage."
7. In cases where the owner has applied and been granted rebate for 3 years already, in the subsequent year the owner has to show proof of advertising in the local newspaper every half yearly (2 times a year) before the Council approve the rebate.

CALCULATION OF REBATE

Amount of Rebate = $1/24 \times$ Number of Months Rebate Approved \times Annual Rates

Example: A property granted 5 months rebate:	
Annual Rateable Value = RM3,600.00	Rating Percentage: 30.25%
Annual Rates = $RM3,600.00 \times 30.25\% = RM1,089.00$	
Rebate = $1/24 \times 5 \text{ months} \times RM1,089.00$	
= 5,445 / 24	
= RM226.90	