

PULANGAN BALIK CUKAI HARTA / REMISI

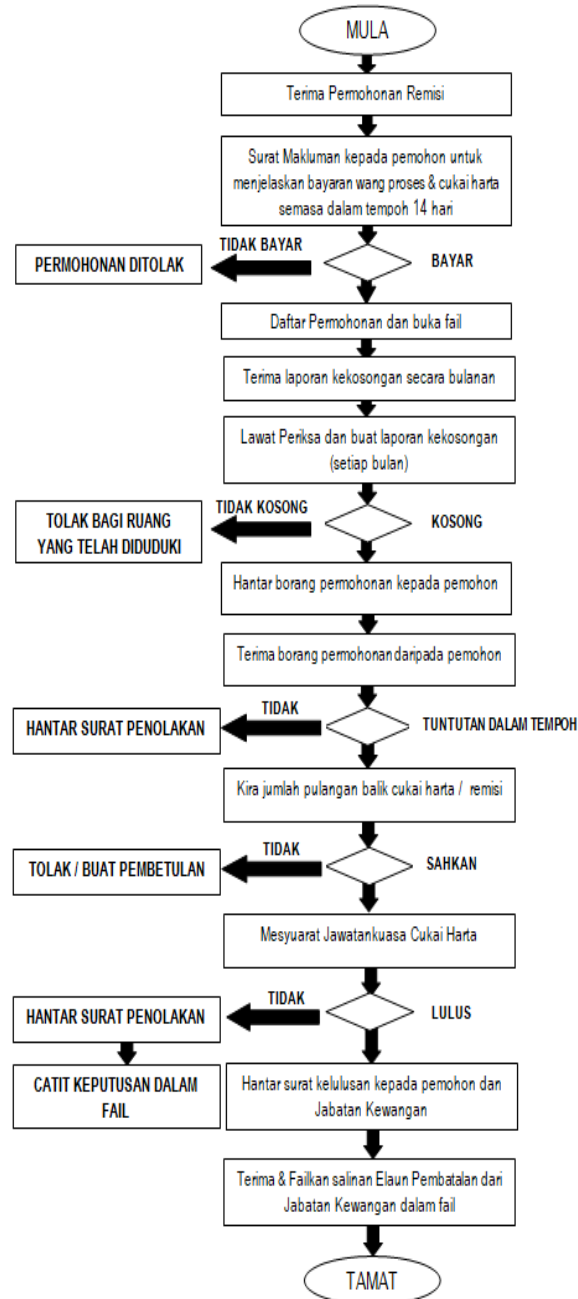
1. Jika bangunan tidak diduduki melebihi satu bulan dan cukai harta telah dibayar, Pihak Berkuasa Tempatan boleh memulangkan atau meremit kadar yang telah dijelaskan.
2. Pulangan balik / remisi diberikan hanya jika Notis diberikan dalam tempoh 7 hari setelah kekosongan pegangan. Pulangan balik hanya jika notis bertulis diberikan tidak lewat daripada satu bulan selepas 1/2 tahun yang telah dibayar.
3. Tuntutan Remisi / pulangan balik perlu membuktikan :
 - i. Bangunan dalam keadaan baik.
 - ii. Usaha yang munasabah untuk mendapatkan penyewa telah dibuat.
 - iii. Sewa diminta adalah munasabah.
 - iv. Bangunan telah kosong selama tempoh tuntutan
4. Tuntutan hendaklah menyatakan tarikh mula tidak diduduki dan beralamat perhubungan.
5. Bangunan termasuk flat, seluruh tingkat sesuatu bangunan atau ruangan 1000 kaki persegi boleh disewakan

PERINGATAN

1. **Penggal 1 (Permohonan Januari-Jun)**
- Tuntutan mesti dibuat pada Bulan Julai
2. **Penggal 2 (Permohonan Julai-Disember)**
- Tuntutan mesti dibuat pada Bulan Januari pada tahun seterusnya.

JABATAN PENILAIAN DAN PESURUHJAYA BANGUNAN (COB)
MAJLIS BANDARAYA PASIR GUDANG
ARAS 2, MENARA AQABAH, JALAN BANDAR
81700 PASIR GUDANG JOHOR
07-254 7777
www.mbpbg.gov.my

CARTA ALIR PERMOHONAN PULANGAN BALIK CUKAI HARTA / REMISI



PULANGAN BALIK CUKAI HARTA / REMISI



**SEKSYEN 162
AKTA KERAJAAN
TEMPATAN 1976
(AKTA 171)**

Tarikh :

Jabatan Penilaian dan Pesurtyaya Bangunan (COB)
Majlis Bandaraya Pasir Gudang
Aras 2, Menara Agabah,
Jalan Bandar,
81700 Pasir Gudang.

Tuan/Puan,

TUNTUTAN PULANGAN BALIK CUKAI TAKSIRAN / REMISI

Saya / Wakil,.....beralamat.....
No. kad pengenalan.....

Menuntut pulangan balik cukai harta bagi harta saya seperti berikut :

1. Alamat Harta :
2. No Akaun :
3. Tempoh Kekosongan : dari hingga
- a) Tarikh Permohonan :
- b) Tarikh dapat disewakan semula (jika berkenaan) :
- c) Sewa bulanan (jika berkenaan) :
4. Lain-lain perkara (jika ada) :

Bersama-sama ini saya lampirkan salinan resit Cukai Harta terkini sebagai bukti pembayaran.

Sekian, Terima Kasih

.....
Tandatangan Pemohon & Cop Syarikat (jika berkenaan)
Jawatan (jika Berkenaan) :

PERINGATAN

Surat tuntutan ini hendaklah dikemukakan tidak lewat dari satu (1) bulan selepas tamat tempoh penggal yang berkenaan :
Penggal 1 : (Permohonan Januari - Jun) - Tuntutan mesti dibuat pada Bulan Julai
Penggal 2 : (Permohonan Julai - Disember) - Tuntutan mesti dibuat pada Bulan Januari pada tahun berikutnya.

REFUND OF UNOCCUPIED BUILDING / REMISSION

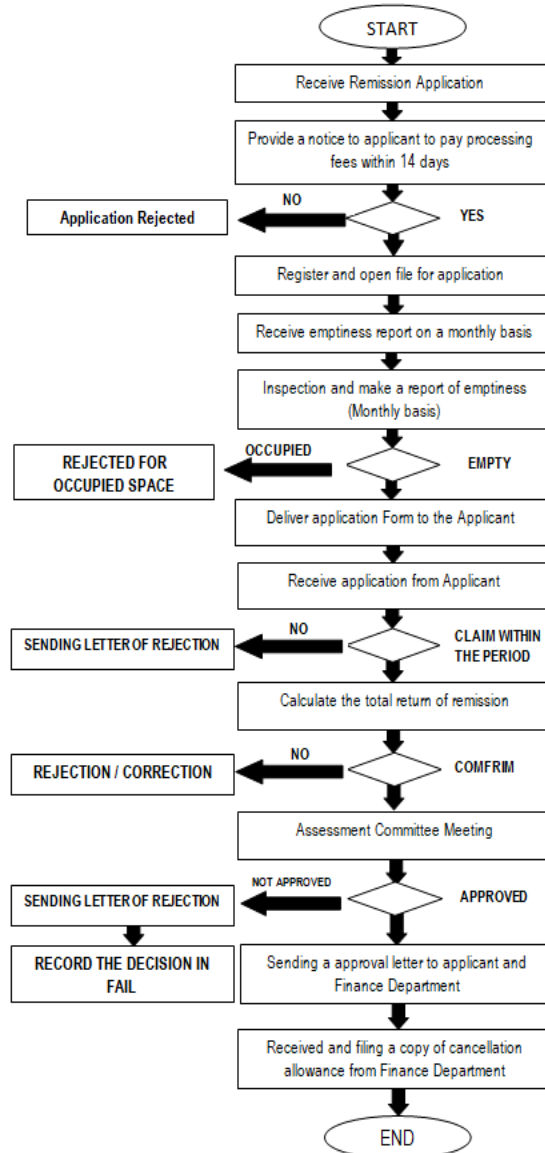
1. If building unoccupied exceed a month and assessment has been paid, Local Authority could return or remit rate that was explained.
2. Refund of unoccupied / remission given only if notice given in period of seven (7) days after unoccupied building. Return back only if written notice given were not late than one (1) month after 1/2 assessment that has been paid.
3. Remission claim / Return back should prove:
 - i. Building in good condition
 - ii. Reasonable effect to obtain a tenant has been made
 - iii. Rent demanded is a reasonable one
 - iv. Building has been vacant during the whole period for which the refund is claimed
4. Claim shall state the dates in which the building was unoccupied and the address to which communications in reference there to may be sent.
5. Building including self-contained flat, any whole floor in a building with separate means of access and floor space of not less than 1,000 square feet on the same floor of a building which may be let as an office, shop, factory, or other similar use.

REMINDER

1. **Term 1 (Application January - June)**
- Claim must be made in July
2. **Term 2 (Application July - December)**
- Claim must be made in January in year further

VALUATION DEPARTMENT AND
COMMISSIONER OF BUILDING (COB)
PASIR GUDANG CITY COUNCIL
LEVEL 2, MENARA AQABAH, JALAN BANDAR
81700 PASIR GUDANG JOHOR
07-254 7777
www.mbpbg.gov.my

FLOW CHART REFUND OF UNOCCUPIED BUILDING / REMISSION



REFUND ON UNOCCUPIED BUILDINGS / REMISSION



SECTION 162 LOCAL GOVERNMENT ACT 1976 (ACT 171)

Date :.....

Valuation Department and Commissioner of Building (COB)
Pasir Gudang City Council
Level 2, Menara Aqabah,
Jalan Bandar,
81700 Pasir Gudang.

Sir,

REFUND OF UNOCCUPIED BUILDING / REMISSION

I / We,..... with address.....
Num I/C.....

Claiming return back property tax for my property as follows :

1. Property Address :
2. Account Number :
3. Vacant Period from to

 - a) Date of Application :
 - b) Date of rent out (if any) :
 - c) Monthly Rental (if any) :

4. Other matter (if any) :

Herewith I enclose letters Assessment receipt copy as a proven of payment.

Thank you.

.....
Applicant Signature & Cop Company (if any).
Position (if any) :

REMINDER

This claim letter need to be presented by a month (1) after ending term duration that application:

1. Term 1 : (Application January - June) - Claim must be made in July
2. Term 2 : (Application July—Dec) - Claim must be made in January in year further