

UNIVERSITI TEKNOLOGI MARA

**STUDY AND ANALYSIS OF LAND TAX AND
LAND PREMIUM BETWEEN PERLIS AND
PENANG**

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Thesis submitted in fulfillment
of the requirements for the degree of
Bachelor Science of Geomatics/Master of Science

Faculty of Architecture, Planning and Surveying

July 2017

AUTHOR'S DECLARATION

I declare that the work in this thesis/dissertation was carried out in accordance with the regulations of Universiti Teknologi MARA. It is original and is the results of my own work, unless otherwise indicated or acknowledged as referenced work. This thesis has not been submitted to any other academic institution or non-academic institution for any degree or qualification.

I, hereby, acknowledge that I have been supplied with the Academic Rules and Regulations for Undergraduate, Universiti Teknologi MARA, regulating the conduct of my study and research.

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ABSTRACT

This research reviews the study of issue non-uniformity estimation of rate land tax and land premium in Perlis and Penang. The aim of this study to model the land tax and land premium in Perlis and Penang using AutoCad 2013 software. This study focuses on the Perlis and Penang as researchers want to know the extent of these differences for developed and developing states. The results of data obtained by government agencies involved such as the Land and Mines Office (PTG), the Department of Valuation and Service of Property (JPPH) and city planning units in these two states have been collected and analyzed according to the proposed methodology. In addition, to make a map of the study area, researchers need to take sample maps at the urban planning unit and need to be digitized again for the purpose of differentiating the land tax rate in these two states. This research also want to identify the formula that has been using by State Authorities to determine the rate land tax and land premium in Perlis and Penang in term of type of land (agricultural, building and industry), location, and size of the land. Both state authorities in Perlis and Penang have difference in land administrative and rate of land premium charge for the purpose of conversion the land. Hence, there have some factor that need to be consider to determine the rate of land tax and land premium. All related to land is the state's jurisdiction. The state government have a power to determine tax land and land premium of the local population in their respective states in term of type of land, location (city, town and village), and size of the land. The result of this study is to show the difference between two states in Perlis and Penang based on the land tax rate. Different colors on the map show different rates.

TABLE OF CONTENTS

CONFIRMATION BY PANEL OF EXAMINERS	ii
AUTHOR'S DECLARATION	iii
ABSTRACT	iv
ACKNOWLEDGEMENT	vii
TABLE OF CONTENTS	vii
LIST OF TABLES	ix
LIST OF FIGURES	x
LIST OF EQUATION	xi
LIST OF ABBREVIATIONS / NOMENCLATURE	xii
CHAPTER 1: INTRODUCTION	1
1.1 Research Background.....	1
1.2 Research Gap.....	2
1.3 Problem Statement.....	3
1.4 Study Area.....	4
1.5 Aim.....	4
1.6 Objective.....	5
1.7 Significant Study.....	5
1.8 Conclusion.....	6
CHAPTER 2: LITERATURE REVIEW	7
2.1 Introduction.....	7
2.2 Land Tax.....	7
2.3 Land Premium.....	8
2.4 National Land Code 1965.....	10
2.5 Land Conversion	15
2.6 Government Agency.....	16
2.7 Conclusion.....	17

CHAPTER 3: METHODOLOGY	18
3.1 Introduction.....	18
3.2 Methodology.....	18
3.3 Research Software And Analysis.....	20
3.3.1 Department of Lands and Mines Perlis (PTGPs).....	20
3.3.2 Department of Lands and Mines Penang (PTGP SPU).....	20
3.3.3 Valuation and Property Service Department (JPPH).....	21
3.3.4 AutoCad 2013 Software.....	22
3.4 Data Collection.....	22
3.5 Land Tax Rate in Perlis.....	23
3.6 Land Tax Rate in Penang.....	27
3.7 Formula Land Tax Rate	31
3.8 Land Premium for Conversion of Land Condition.....	32
3.9 Formula Land Premium	33
3.10 Factor Influence The Value of Land by JPPH.....	35
3.11 Conclusion.....	37
CHAPTER 4: RESULT AND ANALYSIS	39
4.1 Introduction.....	39
4.2 Result and Analysis.....	39
4.2.1 Map Result and Analysis of Land Tax in Perlis State.....	39
4.2.2 Map Result and Analysis of Land Tax in Penang State.....	42
4.2.3 Analysis of Land Premium in Perlis and Penang.....	44
4.4 Conclusion.....	45
CHAPTER 5: CONCLUSION	46
5.1 Introduction.....	46
5.2 Conclusion.....	46
5.3 Recommendation.....	47

REFERENCE

APPENDICES