UNIVERSITI TEKNOLOGI MARA

A MECHANISM FOR LAND REVENUE COLLECTION THROUGH THE IMPLEMENTATION OF TEMPORARY PLANNING PERMISSION IN THE DISTRICT OF PETALING, SELANGOR

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LIYANA ZAINUDIN

Thesis submitted in fulfilment
of the requirements for the degree of
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CONFIRMATION BY PANEL OF EXAMINERS

I certify that a Panel of Examiners has met on 27 January 2026 to conduct the final examination of Liyana Zainudin on her Doctors of Philosophy thesis entitled "A Mechanism for Land Revenue Collection Through the Implementation of Temporary Planning Permission in the District of Petaling, Selangor" in accordance with Universiti Teknologi MARA Act 1976 (Akta 173). The Panel of Examiners recommends that the student be awarded the relevant degree. The Panel of Examiners was as follows:

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I declare that the work in this thesis 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.

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ABSTRACT

As the leading district in Malaysia in terms of land revenue collection for four (4) consecutive years from year 2014 to 2017 as according to *Laporan Ketua Audit Negara* (Auditor General's Report), Petaling district's land revenue took a hard dive in year 2018 and started fluctuating despite robust development, involving the three top-performing councils in the state of Selangor i.e. *Majlis Bandaraya Petaling Jaya* (Petaling Jaya City Council) (MBPJ), *Majlis Bandaraya Shah Alam* (Shah Alam City Council) (MBSA) and *Majlis Bandaraya Subang Jaya* (Subang Jaya City Council) (MBSJ). Apart from the Auditor General's published reports, further reading of the councils' local plans and their land use plannings had brought to attention of the possible contributing factor to land revenue collections. One of the identified causes of revenue leakage is the implementation of Temporary Planning Permission (TPP) and the flexible nature of land use in a local plan. In this study, a zoning called 'Limited Commercial' within MBPJ's area of administration was the focus as it has sparked a unique land use matter. This flexibility however had led to an issue of contradicting land use when it comes to the National Land Code (Revised – 2020) (NLC). The research explores on how land matters particularly on land use and its related policies affects land revenue through qualitative analysis in Grounded Theory, involving published reports and local plans, interviews, site observations, real court cases and circulars issued by both the land administrator and local authority exclusively on the use of TPP in terms of land use from the perspectives of NLC and the Town and Country Planning Act 1976 (TCPA). This research ultimately aims to unearth the issues and how resolving them may very well contribute to the state's land revenue collections and become one of the new income-generating policy in the state of Selangor. With the active collaboration between researcher and industrial supervisor, a circular was issued by the Department of Director General of Lands and Mines Malaysia to facilitate in addressing the issue by providing guidelines on implementations based on provisions within the NLC, but to the scrutiny of respective State Authority with regards to detailed procedures and fees. A new mechanism on land revenue collection has been developed based on the circular "*Pekeliling KPTG Bilangan 2/2023*" where the mechanism also addressed the issues of land use contradiction between the two Acts. Future studies may look into the depth and succession of Limited Commercial zoning and its way forward within MBPJ's administrative area, and further to nationwide use of TPP and its implications. Furthermore, future studies may also look into similar issues in regards to land use matters, specifically the "*Inap Desa*" programme introduced back in year 1995 by the Ministry of Tourism and Culture (MOTAC) Malaysia; the succession of programme and its way forward in the context of Selangor state, and eventually the whole nation.

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Firstly, it is with utmost gratitude to Allah and the faculty for the opportunity to embark in this colourful journey; my dream of successfully grasping a doctorate scroll since the tender age of 18. This would not be materialized without the guidance, passionate involvement and hard nudge from my former bosses Dato' Johary bin Anuar and CADO Julaihah binti Jamaludin; Petaling District and Land Office's former DO and CADO Not to forget CADO Norazlina binti Yusof, also former CADO in Petaling whom has been there through my emotional turmoil, my highs and my lows. My gratitude also without a doubt goes to my academic supervisor Assoc Prof Dr Zaharah binti Mohd Yusoff from Faculty of Built Environment, UiTM and industrial supervisor Mr Jaiya bin Abu from the Department of Director General of Lands and Mines Malaysia, whom have relentlessly kept the check-and-balance between academics and real-world implementations. Thank you so much for never giving up on me and for all the assistance in accomplishing this study.

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Finally, this thesis is dedicated to my father and stepmother, whom has been supportive from day one; emotionally, mentally and financially, whenever it is needed. My thanks also to my mother and siblings whom without question have timely again taken care of my domestic errands and helped persevering my sanity. Apart from them, the huge successful leap of progress in this journey is dedicated to my remarkable husband, Muhammad Faeiruz bin Rusman, the Geospatialist cum Town Planner who came into my life half way through this journey; not only as a life partner, but also as a sparring partner, debating facts of the study in ensuring that the findings were firm. To dear friends: Fiza, Khair, Aimi, Nas, Emmy, Roudha, Didi, Alin, DMK, Intan, Akmal, Mynn and Kikin, I am forever grateful for the time and effort on opinions, point-of-views albeit out of their area of expertise and most importantly for being my life-cheerleader.

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This is it. We did it. Alhamdulillah.

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Abbreviations

AG	Auditor General
CBD	Central Business District
DPN2	*Dasar Perbandaran Negara Kedua*
DT	Document of Title
GDP	Gross Domestic Product
GISV3	*Manual Sistem Maklumat Geografi (GIS) Rancangan Pemajuan Versi 3*
IDT	Issue Document of Title
JPBD	*Jabatan Perancang Bandar dan Desa Selangor*
JPPH	*Jabatan Penilaian dan Perkhidmatan Harta*
LA21	Local Agenda 21
LC	Limited Commercial
LGA	Local Government Act 1976
LKAN	*Laporan Ketua Audit Negara*
MBPJ	*Majlis Bandaraya Petaling Jaya*
MBSA	*Majlis Bandaraya Shah Alam*
MBSJ	*Majlis Bandaraya Subang Jaya*
MDKS	*Majlis Daerah Kuala Selangor*
MMKN	*Majlis Mesyuarat Kerajaan Negeri*
MSDD	*Majlis Statistik Data Daerah*

NLC	National Land Code (Revised – 2020)
PDTP	*Pejabat Daerah dan Tanah Petaling*
PTGS	*Pejabat Tanah dan Galian Selangor*
RDT	Register Document of Title
RSNS	*Rancangan Struktur Negeri Selangor*
RTPJ1(A1)	*Rancangan Tempatan Petaling Jaya 1 2020 (Pengubahan 1)*
RTPJ1(A3)	*Rancangan Tempatan Petaling Jaya 1 2020 (Pengubahan 3)*
RTPJ1(A3)(GPP)	*Rancangan Tempatan Petaling Jaya 1 2020 (Pengubahan 3): Garis Panduan Pelaksanaan*
SA	State Authority
SISMAPS	*Sistem Maklumat Perancangan Negeri Selangor*
SPC	State Planning Committee
SST	Selangor State Treasury
TCPA	Town and Country Planning Act 1976
TPP	Temporary Planning Permission

CHAPTER 1
INTRODUCTION

1.1 Research Background

Land, in general is the soil on ground which is the main resource of practically all living things; a place for plants and trees, a habitat for the living and even as a raw material for buildings. According to the Economic Commission for Europe (1996), "land" is ultimate resource for life on earth, from a physical commodity to the concept of ownership from ground to the infinite sky, where ownership rights contribute to sustainable development for both urban and rural areas, thus its revenue makes up at least 20% of a nation's gross domestic product. Managing land shall contribute to economic values as it enhances the value of assets from buildings erected on land for the purpose of sustainable living. Land management as according to the Economic Commission for Europe (1996) includes developing and implementing land policies, managing land resources and its uses, and property valuation and assessment.

Generally, land revenue is an income channel which exists in almost all parts of the world, whether a country practices the Torren's System or any other system for land administration. Land revenue in Malaysian context is divided into three main categories: Non-Tax Revenue (*Hasil Bukan Cukai*), Tax Revenue (*Hasil Cukai*), and Non-Revenue Receipts (*Terimaan Bukan Cukai*). For the purpose of this research, land premium (under the Non-Tax Revenue category) and quit rent (under the Tax Revenue category) aspects were selected for not only as these are dependently related to land use and land policies but also recorded as the two highest contributors to state revenue, year by year. The *Laporan Ketua Audit Negara 2020* (AG Report 2020) (National Auditor Department of Malaysia, 2020) reported that land premium (also known as land grant premium in the report) recorded the highest in collection for the state of Selangor, amounting to RM1.058 billion, followed by quit rent collections at RM453.34 million (refer to Table 1.1).

The district of Petaling as one of 145 districts in Malaysia as according to the Public Sector Open Data has had an astounding track record and has been the leading district in Malaysia in terms of land revenue collection for four (4) years in a row from year 2014 to 2017, according to *Laporan Ketua Audit Negara* (Auditor General's

Report) from year 2014 to 2017. From year 2018 onwards, the district's land revenue collection fluctuated and fell to second place (except for year 2020) despite robust development in Petaling (Department of Statistics Malaysia, 2019, p. 40), involving the three top-performing councils in the state of Selangor i.e. Majlis Bandaraya Petaling Jaya, Majlis Bandaraya Shah Alam and Majlis Bandaraya Subang Jaya (formerly known as Majlis Perbandaran Subang Jaya) as according to *Prestasi Kewangan Pihak Berkuasa Tempatan (PBT) Selangor, 2016 – 2017* (Selangor State Government, 2021), the Auditor General (AG)'s report *Laporan Ketua Audit Negara 2018* (National Auditor Department of Malaysia, 2018, p. 103) and *Laporan Sosioekonomi Negeri Selangor 2019* (Selangor State Socioeconomics Report 2019) (Department of Statistics Malaysia, 2019, p. 45). However, the Auditor General (AG)'s report for year 2020 did not publish any local council's financial performance and/or standings due to the CoVID pandemic movement restrictions.

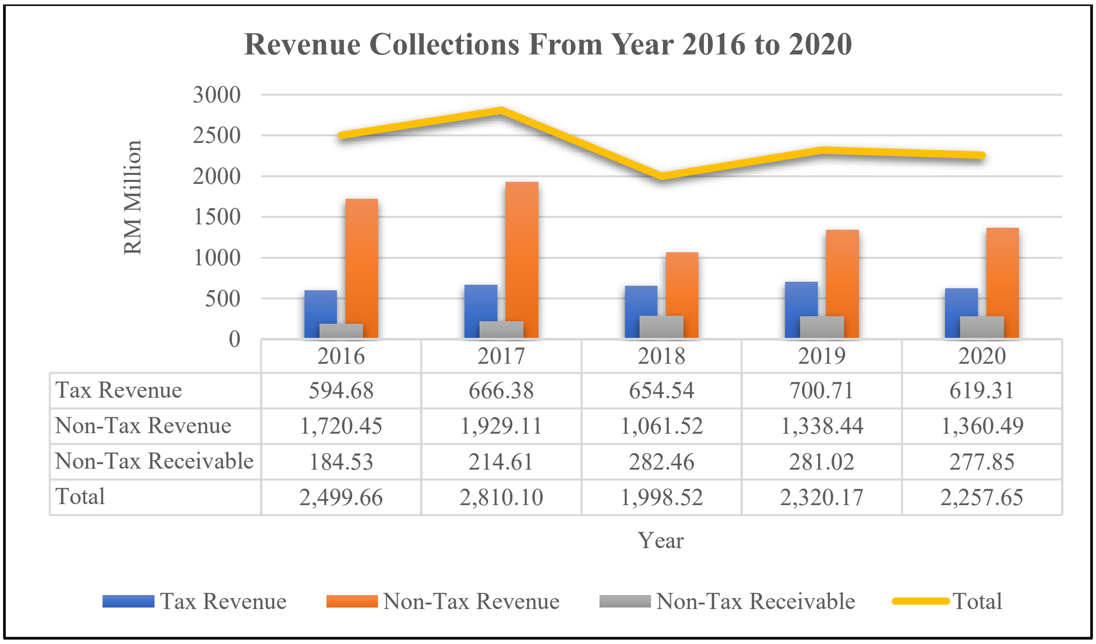
Apart from land revenue collections, Petaling district had also recorded as the highest contributing district to the nation's Gross Domestic Product (GDP) from year 2015 up to year 2020 based on published reports from Department of Statistic Malaysia (DOSM)'s website and *Mesyuarat Majlis Statistik Data Daerah (MSDD) Petaling Bil. 1 Tahun 2024* (Petaling District Statistics Data Council Meeting) (Department of Statistic Malaysia, 2024). Based on MSDD's report, Petaling is the highest contributing district (out of nine districts) with 50.7% contribution towards Selangor state's GDP, specifically in sectors of service, manufacturing and construction; three out of five categories reported. In addition to that, the population for Petaling is also the highest with 2.29 million residents (32.5%) out of 7.03 million residents in total for all nine (9) districts in Selangor. As of year 2024, Selangor recorded with the highest population of 7.4 million, followed by Johor with 4.2 million residents. With all these reported data, it is undoubtedly why Petaling is named the leading district in Malaysia.

Recorded with the highest GDP in service, manufacturing and construction, this brings to the attention of land use and policies which may have had an influence towards the long-standing record in land revenue collections. Unlike the norm in local authorities' local plan, the most unique land use plan and zoning was identified in *Majlis Bandaraya Petaling Jaya* (Petaling Jaya City Council) (MBPJ)'s local plan. After a thorough check, it is found that the 'Limited Commercial' zoning in MBPJ did not appear in any other local councils' local plans. The implementation of such land use required the acquiring of Temporary Planning Permission, and that its nature of land use was rather flexible. On top of that, the flexibility of land use may have a contradicting land use issue in terms of provisions within the National Land Code (Revised – 2020) (NLC). Further reading of the councils' local plans and its land use plannings had brought to attention of the possible contributing factor to land revenue collection issues. According to (Ariff et al., 2021), a land's express conditions need not be altered as to be in accordance to or in-line with zoning, but merely in accordance to building type of building erected and/or activity conducted on land, subsequently levying quit rent mirroring the said activity. The research shall hence explore on how land matters and its related policies affect land revenue through published reports, local plans, interviews and site observations.

Table 1.1
List of Highest Contributors Towards State's Revenue from Year 2016 to 2020 According to AG Report 2020

NO.	ITEM	2016		2017		2018		2019		2020	
		(RM Million)	(%)	(RM Million)	(%)	(RM Million)	(%)	(RM Million)	(%)	(RM Million)	(%)
1.	Land Grant Premium	1,316.8	67.6	1,537.44	68.4	618.74	46.9	1,008.37	58.4	1,057.74	60.5
2.	Existing/Repetitive Quit Rent	417.74	21.5	480.74	21.4	461.68	35.0	465.99	27.0	453.34	25.9
3.	50% State Department Administrative Costs	61.85	3.2	66.46	3.0	72.94	5.5	79.62	4.6	82.30	4.7
4.	Land and Mines Permit	77.20	4.0	87.90	3.9	92.44	7.0	95.59	5.6	79.69	4.6
5.	Resident composition award	72.95	3.7	73.75	3.3	74.52	5.6	75.25	4.4	75.94	4.3
	Total	1,946.54	100	2,246.29	100	1,320.32	100	1,752.82	100	1,749.01	100

Referring to Table 1.1, land premium and quit rent remained the two top contributors to the state's revenue based on AG's report (National Auditor Department of Malaysia, 2020, p. 24). Subsequently Figure 1.1 (translated from Bahasa Melayu) shows Selangor's 5-year revenue collections according to respective revenue categories (National Auditor Department of Malaysia, 2020, p. 23).



	2016	2017	2018	2019	2020
Tax Revenue	594.68	666.38	654.54	700.71	619.31
Non-Tax Revenue	1,720.45	1,929.11	1,061.52	1,338.44	1,360.49
Non-Tax Receivable	184.53	214.61	282.46	281.02	277.85
Total	2,499.66	2,810.10	1,998.52	2,320.17	2,257.65

Figure 1.1 Selangor's 5-Year Revenue Collections According to Respective Revenue Categories Based on AG Report 2020

From the amount of RM1.749 billion based on Table 1.1 of state collection in year 2020, land premium and quit rent contributed 86% of total state revenue. Based on report generated by the Selangor State Treasury (SST) (Selangor State Treasury, 2022), all 10 land offices' total collections were recorded at RM1.813 billion for year 2020, which accounts for 80.32% of overall state revenue (as seen in Table 1.2). The difference in figure between AG's report in Table 1.1 and SST's report in Table 1.2 were due to the latter with higher collections figure which included quit rent, land premium, dealings and non-dealings transactions.

Table 1.2
Selangor State Revenue for Year 2020 as Reported by the Selangor State Treasury

Department Category	Dec 2020 Income	Percentage (%) Contribution to State Income
Selangor Land and Mines Office & All District and Land Office	1,813,410,884.88	80.32
Other Departments	444,242,662.62	19.68
Total State Income	2,257,653,547.50	100.00

Source: Laporan Hasil SPEKS (M021) pada 31 Disember 2020 (Selangor State Treasury, 2022)

Table 1.3
Selangor's 5-year Land Premium and Quit Rent Collections from Year 2016 to 2020

Year	Sub-category	Sub-category Collections (RM '000,000,000)	Total Sub-category (RM '000,000,000)	Total State Revenue (RM '000,000,000)	% of overall State Revenue
2020	Land Premium	1.075	1.617	2.258	47.6%
	Quit Rent	0.542			24.0%
2019	Land Premium	1.02	1.584	2.320	44.0%
	Quit Rent	0.564			24.3%
2018	Land Premium	0.628	1.148	1.999	31.4%
	Quit Rent	0.52			26.0%
2017	Land Premium	1.537	2.075	2.810	54.7%
	Quit Rent	0.538			19.1%
2016	Land Premium	1.316	1.79	2.500	52.6%
	Quit Rent	0.474			19.0%

Source: AG Reports from year 2016 to 2020

However, as opposed to year 2018, the state recorded an all high RM2.810 billion in revenue in year 2017; a significant decline in revenue collections from year 2017 to 2018 amounting to 28.9% or RM981.7 million. According to the *Laporan Ketua Audit Negara* 2018, (AG Report 2018) (National Auditor Department of Malaysia, 2018), reason for such decline was the limited amount in 'mega' or huge land development submissions, where industry giants were not able to commit due to unfavourable economic factors. Supporting these facts, the Selangor Socioeconomic Report 2019 (*Laporan Sosiekonomi Negeri Selangor 2019*) (Department of Statistics Malaysia, 2019, p. 112) reported that in year 2017, the state of Selangor recorded an income of RM1.537 billion in Land Premium and RM480.74 million in Quit Rent, amounting to an impressive 72% from the total of RM2.810 billion of state revenue, compared to year 2018's revenue of RM2 billion with land premium collection at RM618.7 million and quit rent at RM461.7 million.

Looking at the 5-year trend on revenue collections for the state, it is concerning to see how a yearly increment in land premium and quit rent spanning from year 2014 to 2017 suddenly drops in 2018. In relations to that, the other main factor of a drop in collection was the introduction of Parcel Rent (*Cukai Petak*), a new income channel created from individual strata title (National Auditor Department of Malaysia, 2018, pp. 2–12). The new parcel rent had caused collection of quit rent to seem as though it has dropped when in actual fact has been channeled to a different income code or in other words, a different revenue sub-category. However, further verbal clarifications with the SST on the new income code had found that starting year 2019 onwards, parcel rent collections were summed up together with quit rent in the existing quit rent's code.

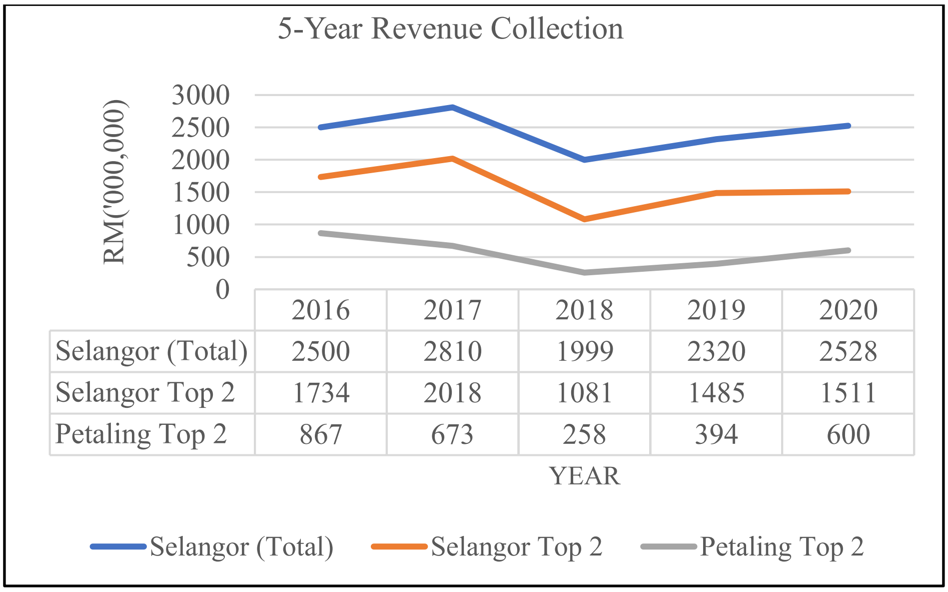


Figure 1.2 Revenue Collection for State of Selangor and District of Petaling from Year 2016 to 2020

Source: Auditor General Reports from year 2016 to 2020

Figure 1.2 exhibits a summary of revenue collection for state of Selangor and district of Petaling based on the AG's reports from year 2016 to 2020. It is important to note that revenue collection report displayed were only up to year 2020 as the year 2020's report was only published in July 2022 and that as of the completion of thesis writing in year 2024, there were no further reports published.

Based on Figure 1.2, displayed are total revenue collections for Selangor (blue line), the top two revenue collections for Selangor (orange line) and top two revenue collections for Petaling (grey line). Revenue collection as per data Table 1.4 for Petaling were sourced directly from AG's reports from year 2016 to 2020. From the linear graph plotted, it is presumed that the state of Selangor's total revenue collection (Selangor Total) is very much affected by the collections of the state's land premium and quit rent (Selangor Top 2). It is also apparent to see that Petaling's land premium and quit rent collections (Petaling Top 2) has relations to the state's revenue collections as according to the skewness of the two graphs.

Table 1.4
Petaling District's Top Two Revenue Collections from Year 2016 to 2020

Year	Sub-category	Sub-category Collections (RM '000,000,000)	Total Sub-category (RM '000,000,000)
2020	Land Premium	0.451	0.6
	Quit Rent	0.149	
2019	Land Premium	0.239	0.394
	Quit Rent	0.155	
2018	Land Premium	0.104	0.258
	Quit Rent	0.154	
2017	Land Premium	0.507	0.673
	Quit Rent	0.166	
2016	Land Premium	0.72	0.867
	Quit Rent	0.147	

Source: Auditor General Reports from year 2016 to 2020

Narrowing down to the context of Petaling district, Table 1.4 summarizes that fluctuations between year 2016 and 2020 were also evident where total of land premium and quit rent collections recorded at RM0.867 billion in 2016, dropped tremendously to RM0.258 billion in 2018 and climbed back up to RM0.600 billion in 2020. Summary of justifications for the fluctuations in regards to Petaling district's revenue collection is shown in Table 1.4, whilst elaborated details of justifications as according to the AG's reports from year 2016 to 2020 may be referred to in Appendix 1A.

Table 1.5
Justification for Selangor's trend in revenue collections from year 2016 to 2020

Year	Category	Increase	Decrease
Year 2016	Land Premium	(i) Application on land matters involved strategically located lands with high land value (ii) Big-scaled development projects in Petaling district	
	Quit Rent	An increase in number of registry title from 1,343,612 in 2015 to 1,369,014 in 2016	
Year 2017	Land Premium	(i) Application on land matters involved strategically located lands with high land value (ii) Big-scaled development projects statewide	
	Quit Rent	(i) Quit rent revision has been exercised in year 2017 and will be revised every 10 years as per provision within the National Land Code 1965 (ii) Selangor Lands and Mines Office (PTGS) dan all other District and Land Offices in Selangor have resolved registry title redundancy issues	
Year 2018	Land Premium		i) Decrease in application for large scale projects which involve land development due to poor economic state
	Quit Rent		The state authority has exercised parcel rent collections for buildings with strata titles starting 1st June 2018 to replace master quit rent collection, in line with Strata Title Act 1985 (A1518). Payment for these were received and recorded in a new payment object called *'Objek Sebagai Objek Lanjut'* (OSOL).
Year 2019	Land Premium	(i) Application on land matters involved strategically located lands with high land value (ii) Big-scaled development projects statewide	
	Quit Rent	Quit Rent Outstanding Executed 'OPS Kutip' in collaborations with external government agencies,	

Year	Category	Increase	Decrease
		targeted to individuals and companies with quit rent outstanding by issuing a notice of reminder Parcel Rent Outstanding Parcel Rent comes into enforcement on 1st June 2018. Outstanding in parcel rent started from year 2019 for unpaid rents in year 2018.	
Year 2020	Land Premium	Large payment for big-scaled projects with high land value.	
	Quit Rent	Parcel Rent Awareness on parcel rent payments amongst parcel owners have increased, indirectly encouraged other strata unit owners to get their respective strata titles.	Quit Rent Outstanding MCO and EMCO exercises have reduce over-the-counter collections, apart from suspended door-to-door and collection via van operations. Quit Rent Many organizations and individuals were unable to pay for rent (in deficit) during the pandemic period.

Source: Auditor General Reports from year 2016 to 2020

In the context of Selangor, land premium is derived from few types of land matters mainly land alienation, land conversion through alteration of category of land use or amendment of express conditions, and lease extension. Components of land premium (or known as Further Premium in the Selangor Land Rules 2003) selected for the purpose of this study involves an alteration of category of land use, rescission and/or amendment of express condition specifically within the provisions of Section 124 of the NLC. It is from these land matters that land premium and revised quit rent were imposed, thus directly contributes to the State's revenue.

According to the Selangor Land Rules 2003 (SLR), land premium shall be calculated as per formula indicated for intended land use and one of the main contributing variables in the formula is land value. Figure 1.3 summarizes the formula associated with land conversion and quit rent charges as imposed by land administrators, as opposed to assessment fees as imposed by the local authority.

Land Conversion Formula	Quit Rent Formula	Assessment Fee Formula
Rate* x Current Land Value x Land Area (in metre^2) As an example, land use conversion from Residential to Commercial: 10% x RM550.00 per metre^2 x 450 metre^2 = RM24,750.00 *Rate is according to Further Premium rate Note: Premium is to be paid one-time only	**Rate* x Land area (in metre^2)** As an example, quit rent imposed on a town-status Residential land in Petaling Jaya: RM0.05 x 1200 metre^2 = RM60.00 *Rate is according to land status (village/town/city) Note: Quit rent is payable annually	**Annual Value x Rate (%)** As an example, assessment fee for a Residential premise: RM4,800 x 8.8% = RM422.40 *Annual Value = Gross Annual Rent/month x 12 months Note: Assessment fee is payable annually or bi-annually

Figure 1.3 Summary of Revenue Collection Formulas Imposed by Land Administrators and Local Authority

From the perspectives of urban economics, land use is organized based on market rent value of premises, or in other words based on the actual land use (Haila, 1990). Haila (1990) also added that market rent value play a vital role in town planning where it reflects the actual demand for land use at that specific area. The principle of rent involves social interactions, and that the sale and purchase and land development were aimed at future revenue. This is also reflected through 'Assessment Fee Formula' as per Figure 1.3.

Table 1.6
A Comparative Study of Land-Related Revenue Collections and Administration

<table>
<tr><th>Subject</th><th>Selangor, Malaysia</th><th>Singapore</th><th>Victoria, Australia</th><th>Auckland, New Zealand</th></tr>
<tr><td>Land Registration System</td><td>Torrens</td><td>Torrens</td><td>Torrens</td><td>Torrens</td></tr>
<tr><td>Land Taxation</td><td>District and Land Office</td><td>NIL</td><td rowspan="3">State Revenue Office Victoria</td><td>NIL</td></tr>
<tr><td>Property Tax</td><td>NIL</td><td rowspan="2">Inland Revenue Authority of Singapore</td><td rowspan="2">Local Council</td></tr>
<tr><td>Council Rates</td><td>Local Council</td></tr>
<tr><td>Land Matters</td><td>District and Land Office</td><td>Singapore Land Authority</td><td rowspan="2">Local Government (Council)</td><td>Land Matters Limited</td></tr>
<tr><td>Town Planner</td><td>Local Council</td><td>Urban Redevelopment Authority</td><td>Auckland Unitary Plan Operative</td></tr>
</table>

Source: Various related authorities' wesbsites and documents

According to (Janoušková & Sobotovičová, 2019), a more efficient taxation practice is to have various local coefficients to suit parts of municipalities where real estate value may differ according to factors such as land use, location and inflation.

How rate is calculated in the formula for quit rent for the state of Selangor mirrors the theory, and therefore holds a strong basis for land tax (quit rent) calculation.

The State of Selangor under the provision of Section 14 of NLC, may determine the rates for quit rent and land premium as well as charging and collecting them as state revenue, whilst provision of Section 127 of the Local Government Act 1976 (*Akta Kerajaan Tempatan 1976*) allows local authorities namely in this study, MBPJ, to levy charges and collect revenue. As a global comparison amongst those countries that practices the Torrens System, Table 1.6 shows the similarities and differences in terms of revenue collections between the state of Selangor, Singapore, the state of Victoria (Australia) and Auckland (New Zealand).

Table 1.7
Sources of Revenue for Respective State and/or Nation

Area	Land Tax	Property Tax	Council Rates/Fee	Land Use Conversion Premium (Non-Tax)
Selangor, Malaysia	√		√	√
Singapore		√		
Victoria, Australia	√		√	
Auckland, New Zealand			√	

With the different revenue collectors in Selangor as compared to the other states (of countries) as shown in the table, it may be one of the causes of contradicting land use due to different policies and powers of administration. Table 1.7 concludes types of revenue collected by respective states/nation as per Table 1.6. Therefore, this research aims to unearth the issues and how resolving them may contribute to the state's land revenue collections, subsequently becomes one of the new income-generating policy, if not a revised income channel for the state of Selangor.

As a conclusion, if land use were not properly planned and policies in regards to are questionable, the administrative responsibilities of land administrators and their duty to ensure that the state receives income through land revenue may be at stake and thus leads to inefficiencies in land revenue collection.

1.2 Research Scope

This research focuses on two (2) key areas which covers case study area and method of analysis. Case study area was selected base on locations of Limited Commercial premises within MBPJ's area of administration and analyzed further on category of Limited Commercial premises which are "Institution" or "Service". These premises were licensed to operate after obtaining Temporary Planning Permission (TPP) for a certain period of time.

1.2.1 Case Study Area

This research focuses on Petaling Jaya City Council (*Majlis Bandaraya Petaling Jaya*) (MBPJ) whose area of administration covers 97.2km^2 (20% of Petaling district) and with a population of 770,763 people (*Maklumat Asas: Penduduk 2020,* MBPJ), equivalent to 35% of 2.19 million of Petaling district's population (Department of Statistics Malaysia, n.d.) as at year 2020. A map of area of administration is displayed in Figure 1.4. According to (Hasan & Nair, 2014) and the 2010 census, urbanization is achieved when economic opportunities increased, hence drawing migrants into the area resulting to an increase in population exceeding 10,000 persons. Apart from that, the 2010 census also defined urban area when at least 60% of the population aged 15 to 64 is involved in other than agricultural activity, where the state of Selangor has achieved 91.4% of urbanization (Hasan & Nair, 2014). From these statistics, it is to conclude that Petaling Jaya had reached the status of urban area, supporting findings in Figure 2.3 in Chapter 2.

Figure 1.4 Majlis Bandaraya Petaling Jaya (MBPJ)'s Area of Administration

Source: https://pjlearningcity.my/petaling-jaya/

Initial research has found that Majlis Bandaraya Petaling Jaya (Petaling Jaya City Council) (MBPJ) is the only local authority in Selangor to date to use a special zoning since the first Petaling Jaya local plan, known as 'Limited Commercial (Services)' and 'Limited Commercial (Institution)'. The study explores on how land conversion and quit rent affects land revenue due to the conflicting use of land in planning aspects. This research will explore possibilities in the light of land revenue collections with these two sub-categorized unique zonings which currently exists only within the administration vicinity of MBPJ and nowhere else in the state of Selangor. With these zonings, a rather conflicting temporary planning permission is granted to proprietors which allows commercial activities to be conducted at specific residential and industrial premises, without having to alter or amend express condition which constitutes to a hefty land premium. Instead, Limited Commercial premises maintain payment of quit rent at the rate of a residential or industrial premise but being charged at the rate of commercial activity through Assessment Fees levied by MBPJ.

As a brief introduction, 'Limited Commercial' premises are selected residential and industrial lots within MBPJ's local plan which had been gazetted in 'Limited Commercial (Services)' or 'Limited Commercial (Institution)' zonings, restricted to guidelines as to how to conduct developments and/or activities. The operations of these premises however must obtain a TPP. Terms and conditions of these properties are detailed down in the *Rancangan Tempatan Petaling Jaya 1 2020 (Pengubahan 3): Garis Panduan Pelaksanaan* (Petaling Jaya 1 Local Plan (Amendment 3): Implementation Guidelines (Majlis Bandaraya Petaling Jaya, 2019c) (hereforth referred to as RTPJ1(A3)(GPP)). A scanned copy of a plan for *Rancangan Tempatan Petaling Jaya 1 (Pengubahan 3)* (hereforth referred to as RTPJ1(A3) is referred in Plate 1.1. Supporting this, a checklist and application form for change in building material for aforesaid matter are as per Appendix 1B (Majlis Bandaraya Petaling Jaya, 2017). Plate 1.2 and 1.3 shows an extracted image of Limited Commercial premises extracted from the RTPJ1(A3).

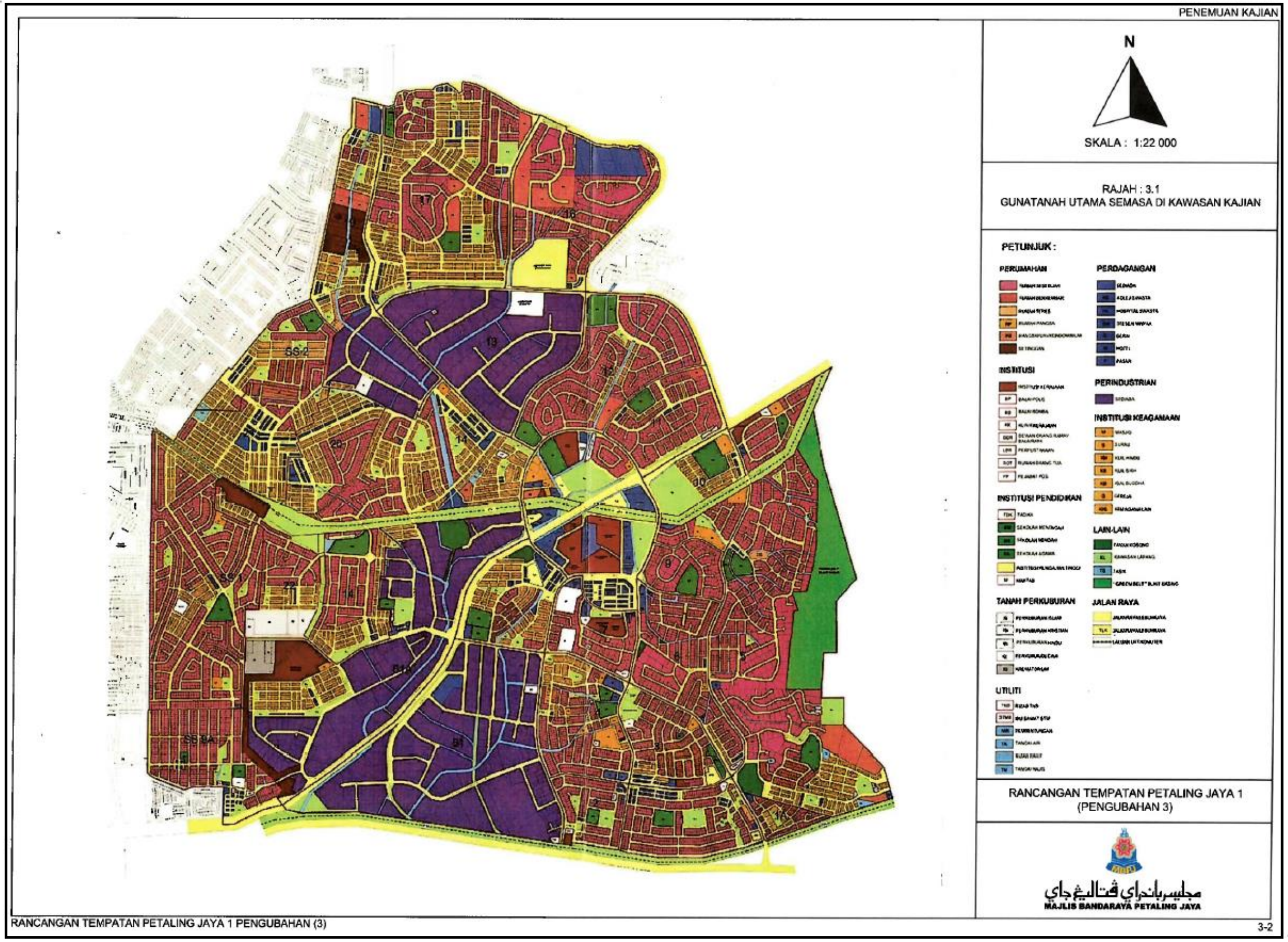


Plate 1.1 Scanned Copy of Plan for RTPJ1(A3) Displaying Current Land Use as of October 2019 (Majlis Bandaraya Petaling Jaya, 2019b)

Source: Rancangan Tempatan Petaling Jaya 1 2020 (Pengubahan 3)

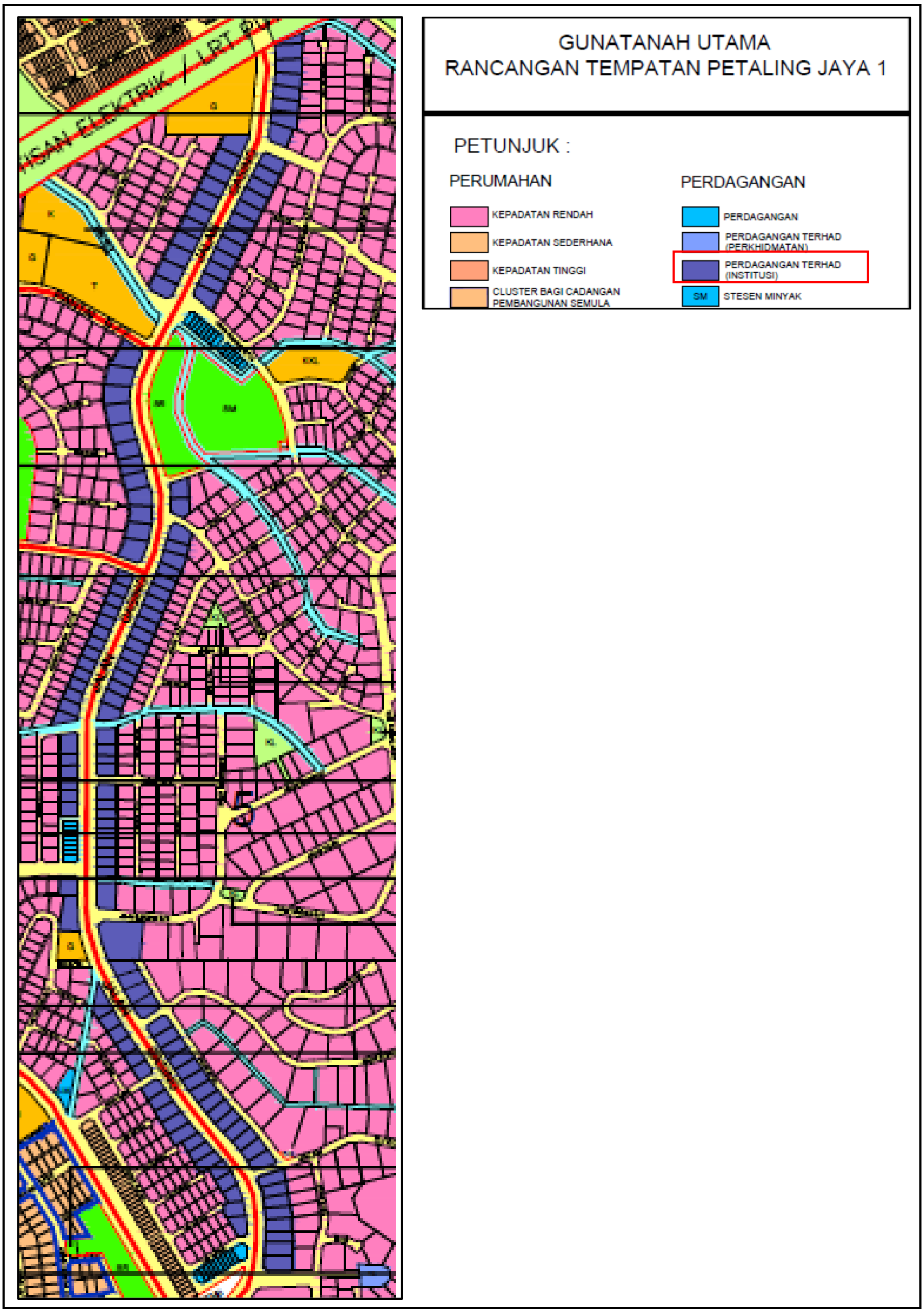


Plate 1.2 Extracted Image of Limited Commercial (Institution) Zoning and Land Use in the *Rancangan Tempatan Petaling Jaya 1 2020 (Pengubahan 3)* on Jalan Gasing

Source: (Majlis Bandaraya Petaling Jaya, 2019d, p. 235)

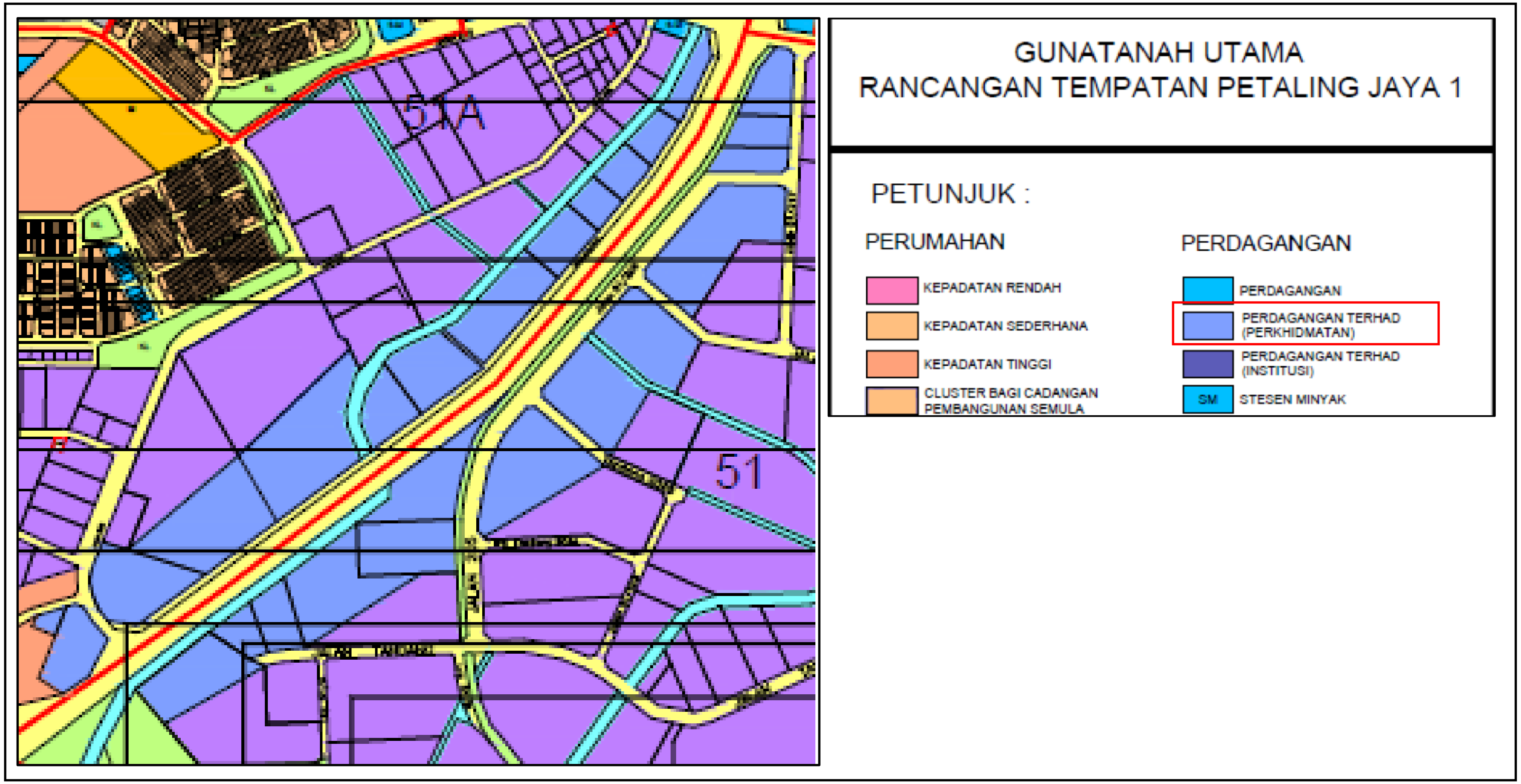


Plate 1.3 Extracted Image of Limited Commercial Zoning and Land Use in the *Rancangan Tempatan Petaling Jaya 1 2020 (Pengubahan 3)* in Seksyen 51A

Source: Majlis Bandaraya Petaling Jaya, (2019c, p. 235)

Based on the RTPJ1(A3), the proposed areas to be converted from residential to Limited Commercial (Institution) includes selected premises along Jalan Utara, Jalan Timur, SS2/24, Jalan Universiti, Jalan Kemajuan, Jalan Gasing, Jalan Selangor, Jalan SS9A/1, Jalan Othman, Jalan Templer and Jalan Pasar. As for industrial areas to be converted into Limited Commercial (Services) areas, properties affected include those within Seksyen 19 and first-layer premises along the Federal Highway 2, specifically Section 51A.

Case study areas involved were specifically within RTPJ1(A3) as per Figure 1.5 and narrowed down to two categories according to most premises within each category as per below:

i) Limited Commercial (Institution) – Residential land use, located along Jalan Gasing. This involves 143 land lots in total.
ii) Limited Commercial (Service) – Industry land use, located along the Federal Highway (south of intersection Jalan 222) in Seksyen 51A. This involves 26 land lots in total.

A complete list of premises involved with Limited Commercial zoning were supplied by the GIS Unit from PJ CityPlan Department MBPJ, and discussed in both Chapter 3 and 4.

1.2.2 Method of Analysis

This study uses a qualitative analysis and due to its explorative nature of study. A lot of hours were spent on site observations, interviews and discussions as to prove how actual activities conducted may or may not have opposed the rules, guidelines and policies in force. However, prior to conducting qualitative analysis, a preliminary quantitative analysis was conducted as to strengthen the need for this study. This unique approach was chosen because analyses from both qualitative and quantitative were needed to develop a comprehensive understanding of the whole contradictory issues from both land administration and town planning perspectives.

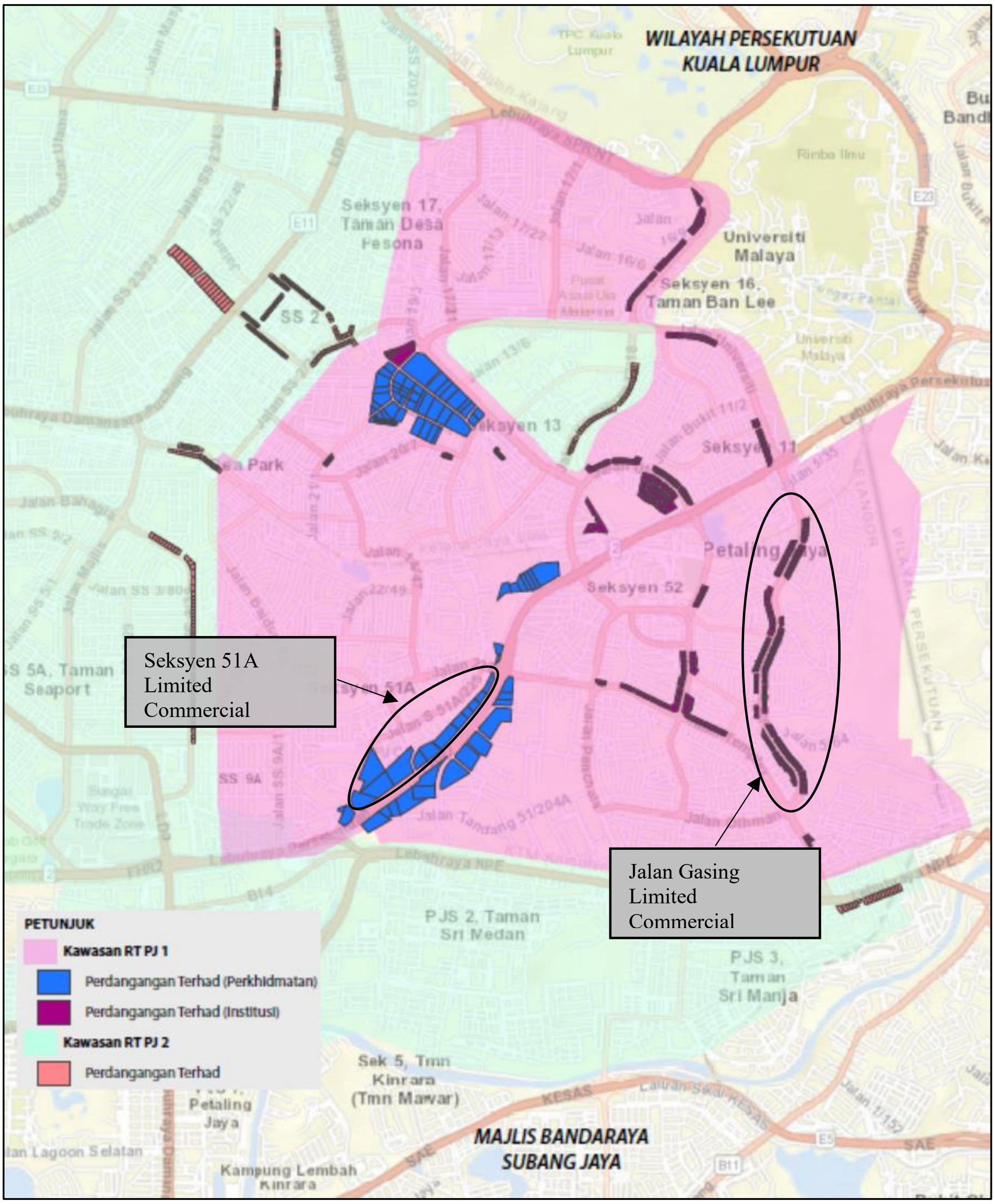


Figure 1.5 Map of Limited Commercial Lots in Jalan Gasing and Section 51A Within MBPJ's Area

Source: GIS Unit, PLANMalaysia Selangor (extracted on 15th September 2023)

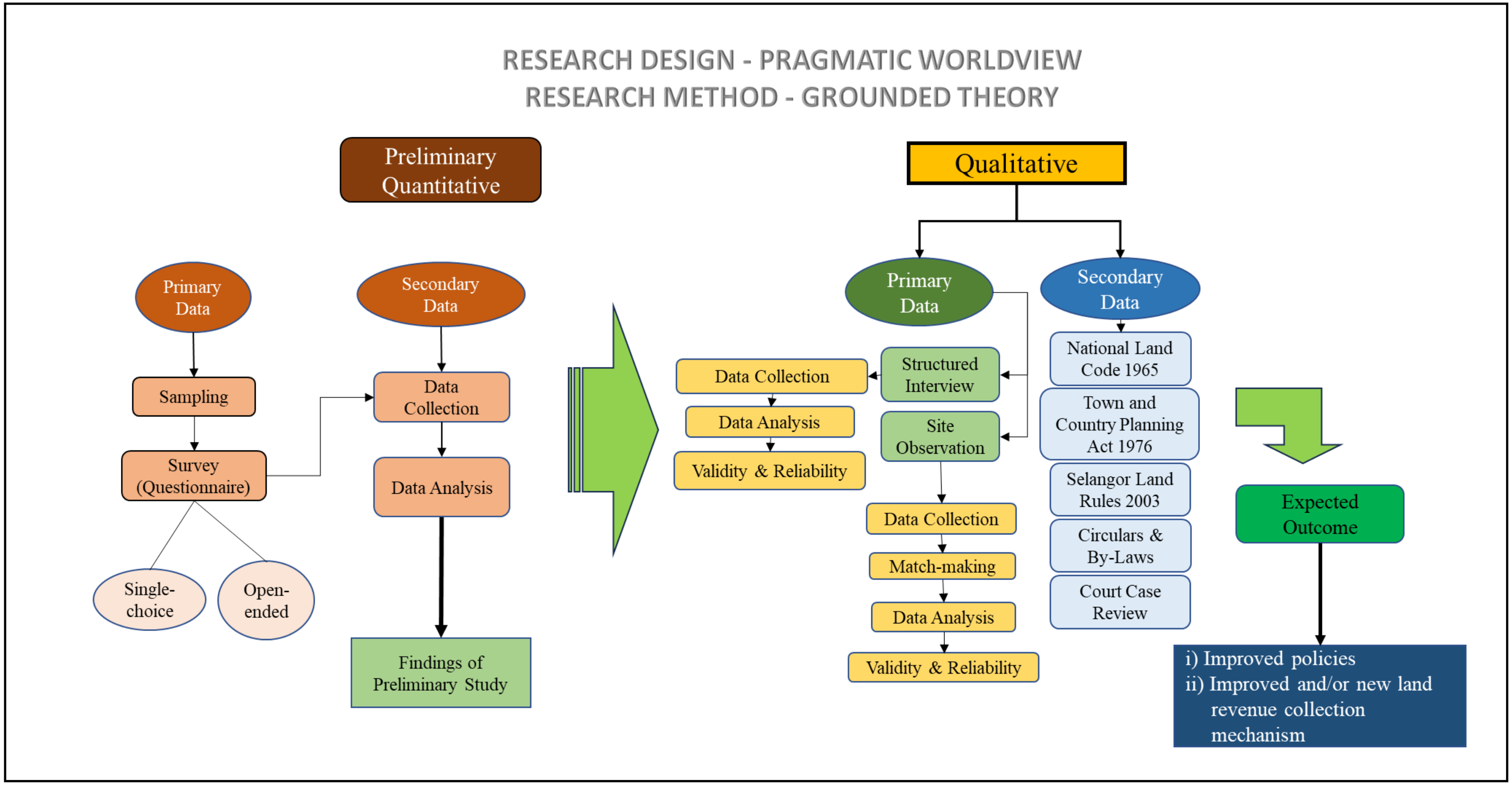


Figure 1.6 Research Methodology Framework for the Study Using Pragmatic Worldview, Adapted from Creswell and Creswell (2018) and Grounded Theory Research Method, Adapted from Creswell and Poth (2018)

1.3 Motivation

The driving factor of this research is the impending issues on land use which have led to various legal proceedings and have significantly depict the non-continuity between the NLC and TCPA. Contradicting policies pertaining land use has unintentionally revealed a weakness in the state's land administration and town planning system where the two are supposedly to complement and not to contradict. Exploring solutions to this issue may help in fine-tuning policies involved, subsequently introducing new and/or improved medium of revenue collection for the district, and eventually the state.

1.4 Problem Statement

Evidences from past studies have shown that land use planning is heavily influenced by land value and accessibility to such premise (Li et al., 2020). Urban planning however is quite challenging, given the fact that it requires land use changes as to achieve urban growth (Briassoulis, 2008; Hillier, 2007; McNeill et al., 2014; Wong & Watkins, 2009 in Hersperger et al., 2020). The activity within a similar category conducted on a piece of land and its surrounding land lots determines the land use as specified in its zoning (Pissourios & Lagopoulos, 2019). The terms 'planning permission' and 'land use' are of no anomalous amongst policy makers in the field of land administration and town planning. The study have identified that there were contradicting land use based on land policies in force, which have led to impending legal issues as presented in Section 4.4.5 – Real Court Case Analyses and hence concluded that due to these issues, land revenue collection was deemed inefficient as a result of discrepancies.

In the context of the state of Selangor and according to the Selangor State Structural Plan 2035 (Selangor Town and Country Planning Department, 2017), the most ideal town plan would include elements of sustainable development and urban growth, whilst prioritizing on *Smart Selangor Mampan* 2035 (a more localized rebranding of Local Agenda 21), by involving the locals in regards to town planning. However, due to different policy jurisdictions in regards to land administration and town planning, issues of contradicting land use are bound to arise. One of the popular issues in Selangor involves the use of Temporary Planning Permission (TPP) granted for a zoning in MBPJ called ‘Limited Commercial’ based on the provisions of Section 22(5)(a) of the Town and Country Planning Act 1976 (TCPA). The three main issues identified for this research are land use plans, land policy and land revenue where all three variables were most likely to interrelate with one another.

Generally, in terms of land use in the state of Selangor, variations of land use were allowed in a local plan provisioned under Section 12 of the Town and Country Planning Act 1976 (TCPA) as opposed to a specific express condition implied as per NLC. This is because in the NLC, the express conditions imposed by the State Authority were final and that there was no mentioning of a temporary use of land. Land use as per the NLC is provisioned under Section 120 and further specified through the *Pengarah Tanah dan Galian Selangor* (PTGS) (Director of Lands and Mines Selangor) Circular No. 4 Year 1998 (*Pekeliling Pengarah Tanah Dan Galian Selangor Bilangan 4/1998*) (Pengarah Tanah dan Galian Selangor, 1998) on its express conditions. Land use allowed is ‘fixed’ in the document of title (DT) under the subheading ‘Express Condition’ (*Syarat Nyata*). For example, a DT with an express condition of ‘Residential’ shall be used strictly as a means of a home. Unlike in local plans, even though Primary Land Use was stated for residential, its Secondary Land Use allowed other types of land uses and specified under its Use Class Order.

In terms of land policy and specifically in the context of Limited Commercial (LC) zoning, TPP is granted under the provision of Section 22(5)(a) of the Town and Country Planning Act 1976 (TCPA) and again cease to exist in the NLC. In LC zoning, properties retain the look and feel of a residential premise but at the same time were allowed certain types of business conduct such as a dental care centre temporarily. In this case, land proprietor may generate revenue through the property regardless of staying in or using it solely for business. In order to conduct the ‘limited business’ activity, proprietor must first obtain a TPP from the local authority, specifically MBPJ. Once approvals were given, the properties were given business licenses and being charged a revised Assessment Fee at the rate for commercial use by MBPJ. Period of land and/or building use as per permission is however temporary in nature and may be revoked at any time. If no application for extension of TPP were submitted, the TPP period lapses and land proprietor is mandated to ensure that the property returns to its former use i.e. residential purposes.

In terms of land revenue, the grant of TPP allowed local authorities to revise Assessment Fee for commercial use but on the other hand pays Quit Rent to the Land

Office at the rate of residential use. Such contradiction in land use has contributed to one-sided revenue collection and may affect the value of the land due to its 'flexible' nature. In reference to the formula used for calculation of land conversion, 'land value' was used to determine the final amount and therefore has been identified as a mediating variable for this study.

In addition, the powers and roles of State Authority (SA) and State Planning Committee (SPC) in Selangor were also discussed in Chapter 4 as it is due to the jurisdictions of these two main authorities that has led to land use issues. Hence it is foreseeable that in order to achieve a comprehensive law in relations to land use, both NLC and TCPA should be revised and improved to complement each other as oppose to rather unaligned in nature.

1.5 Possible Hypothesis

The focus of the research is to explore the connections or relationship between the variables as per Figure 1.7. The goal was to see the relationship of these variables; land use, land policy and land value, and how they ultimately affect land revenue in the context of Petaling district as part of the state of Selangor.

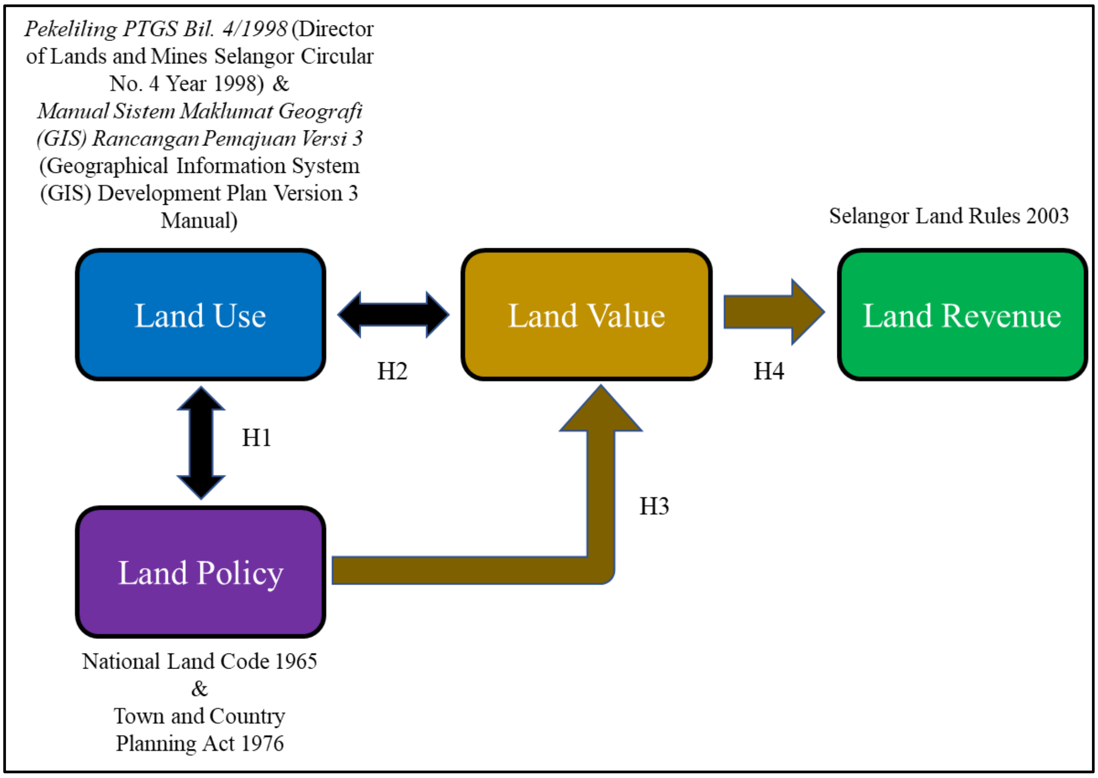


Figure 1.7 Relationship Hypotheses in Relations to Land Use, Land Value, Land Policy and Land Revenue Based on Theories

i) H1: There is a relationship between land use and land policy
ii) H2: There is a relationship between land use and land value
iii) H3: There is a relationship between land policy and land value
iv) H4: There is a relationship between land value and land revenue

There are four (4) constructs derived from theories elaborated in para 1.7 Theoretical Framework. H1 is to understand whether any changes in land use based on provisions within the NLC and TCPA affects land policy, and vice versa. This will then show that one variable does or does not supersede the other as it works both ways. This situation is also reviewed between land use and land value in H2. In H2, the results may indicate it is not necessarily that land use affects its value, but that there are instances that land value may cause a need to alter land use. Such instance may be a result of H3 where a change in land policy, particularly in reference to *Pekeliling PTGS Bil. 4/1998 (*Director of Lands and Mines Selangor Circular No. 4 Year 1998) (Pengarah Tanah dan Galian Selangor, 1998) & *Manual Sistem Maklumat Geografi (GIS) Rancangan Pemajuan Versi 3* (Geographical Information System (GIS) Development Plan Version 3 Manual) (GISV3) (PLANMalaysia, 2025) may affect the value of land. Land revenue in the end is determined by land value as indicated by H4 as land matters involving an alter in express condition shall lead to the issuance of notices 5A and/or 7G of the NLC prior to revenue collection. The results of possible hypotheses will be based on interview findings and hence be discussed further in Chapter 4.

1.6 Aim and Objectives

The aim of this research is to identify the gap and conflict between TCPA and NLC in terms of the implementation of temporary planning permissions within the context of Limited Commercial zoning in MBPJ. It is to further explore how land use as according to respective policies may influence land revenue collection, particularly in regards to land office collections. In order to steer this research towards its goal of finding solutions to the gap, three (3) research questions and three (3) research objectives were addressed. Followings are the research questions and objectives:

1.6.1 Research Questions

1. How does land use contradict with one another within the context of National Land Code (Revised – 2020) and Town and Country Planning Act 1976?
2. What are the implications of contradictory in land use within the context of Limited Commercial zoning?
3. How does the contradictory in land use and land policies affect land revenue in Limited Commercial zoning?

According to Creswell and Creswell (2018), research questions which incorporates at least one that is based on qualitative study, one on quantitative study and one on a mixed method study makes up a strong set of questions, hence objectives. The question that needed to be addressed with both qualitative and quantitative aspects should be placed at the very last as to effectively accustom to the most appropriate research design. For this research, two (2) out of three (3) questions were focused on qualitative study as the method of analysis most appropriate was qualitative analysis.

Question one required a qualitative approach to gain a clearer view from town planners as to the two types of land uses in local plans; i.e. primary and secondary. This is due to the lack of information provided within local plans and the state's structure plan on the differences between the two categories of land uses. Question one also shall help explain on where Temporary Planning Permission (TPP) and temporary land use comes to effect, which then leads to contradicting land use as per land administration's law.

Question two required a qualitative approach where an in-depth study of primary data i.e. land administration policies was conducted. This includes all related federal and state authority's circulars in force. Although both land administration and town planning laws will be discussed as to clarify non-conformity in land use, the discussion and findings shall prominently be focused on land matters as the ultimate goal is to conclude the implications of land use contradictory towards land revenue collections.

Question three required a quantitative approach where simulation(s) of land revenue generation with regards to land use contradictory were presented, based on the provisions within NLC and SLR for land matters, TCPA and the Local Government Act 1976 (Act 171) (LGA) for town planning matters.

1.6.2 Research Objectives

Objective 1: To investigate land use contradiction within the context of National Land Code (Revised – 2020) and Town and Country Planning Act 1976.

In reference to the local authorities' local plans including MBPJ's, secondary land use is most likely to differ from primary land use where the latter is actually temporary in nature. Even though primary land use reflects zoning, the "temporary" term or allowances of a 'temporary' land use (referring to secondary land use) however does not exist within the NLC. The main focus of study however discusses specifically on land use for 'Limited Commercial' zoning, a unique zoning used within MBPJ's area of administration.

Objective 2: To analyze the effects of land use contradictory within the context of Limited Commercial zoning.

In general, it is found that a breach of condition provisioned under Section 125 of the NLC has a different context in comparison to a breach in land and building use provisioned under Section 18 of the TCPA. This breach of conditions were apparent in all local plan in Selangor but it has an even more unique situation when it comes to Limited Commercial zoning within the administration of MBPJ. An analysis of this matter is elaborated on the clashing of provisions between the two (2) Acts which had led to multiple lawful allegations.

Objective 3: To develop a land revenue collection mechanism with the standardization of land use within the context of Limited Commercial zoning.

Total premises and land lots involved within Limited Commercial zoning were first identified before a simulation of revenue collection for selected areas were presented in the case of a non-conforming land use for land office's revenue. This is followed by an introduction to a few scenarios of suggested improvements in land policies related, as it is crucial as to weigh out the most practical and sustainable revenue channel. Moving forward, the research will also be simulating possible revenue collections in terms of Land Premium and Quit Rent to accommodate zoning and use class order within TCPA. Outcome of simulations will be tabled out in a comparison table to see the depth on impact towards land revenue collections for the district of Petaling.

1.7 Theoretical Framework

Some of the key preliminary findings on theories in regards to the focus of this study and the identified variables were 'temporary planning permission', 'land use', 'land policy', 'land tax' and 'land revenue' are as follows:

i. Efficient taxation has various local coefficients to suit land use, location and inflation (Janoušková & Sobotovičová, 2019).

   In regards to this theory, the SLR relates closely as it also uses different rates and formula to calculate land premium and land tax, in accordance to the land use and location (district).

ii. Temporary Planning Permission may affect planning standards and guidelines (Yusup et al., 2018).

   This finding is specifically in regards to TPP conducted in Malaysia where in reference to both RSN and local authorities' local plans in which development plans have been drawn up and gazetted to best suit local needs, amenities and land use. As TPP allows land and/or building to have 'flexibility' in conducting various activities interchangeably, the guidelines set for said land and /or building may not suit current activity.

iii. Land value is greatly affected by land use planning and highly influenced by land use allocation (Wyatt, 2019);

   In the context of Selangor, this theory directly relates as the formula for calculation as written in the SLR clearly states denominator times current land value.

iv. Land use planning is heavily influenced by land value and accessibility (location) (Li et al., 2020)

   In reference to theory (iii) and (iv), 'planned land use' in local plans and the 'Assessment Fee' formula used by local authorities, land value is very much affected by land use allocations at present and as planned. This indirectly gives a projection of what the land and/or building may be used for now versus umpteenth years from now, creating market speculations and hence affects land value.

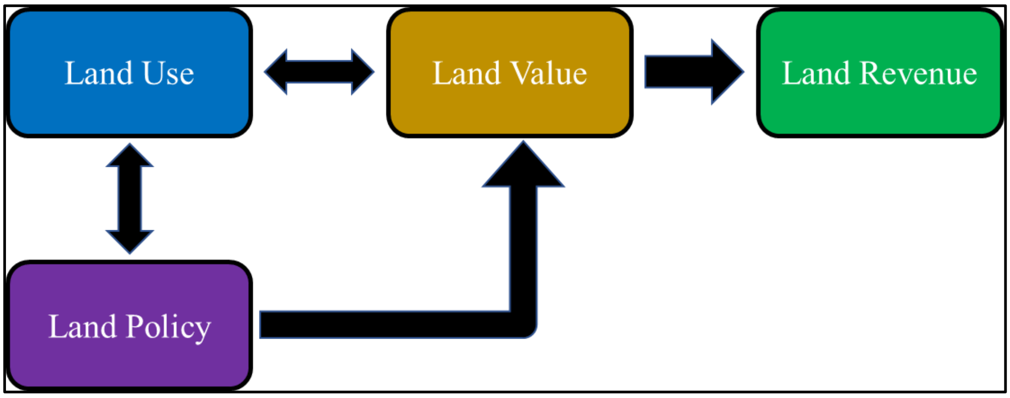


Figure 1.8 Theoretical Relations Between Land Use, Land Value and Land Policy

Figure 1.8 shows the relations between variables selected for the study based on a few preliminary theory findings. It is seen that “land use” and “land policy” affects one another, and so does “land use” and “land value”. However, “land policy” directly affects land value, and not the other way around. Theoretically too, land revenue has relations with land use and its value. Further theories are elaborated in Chapter 2.

1.8 Conceptual Framework

The conceptual framework is designed based on theoretical findings and industrial practices in the context of land administration within the district of Petaling. The study focuses on the legal provisions in regards to the implementation of Limited Commercial, specifically on land and/or building use as stated in the NLC and TCPA. Conceptual framework for this study is shown in Figure 1.9 where the final output is a proposed solution(s) for the issue of non-conformity of land use upon the implementation of TPP for Limited Commercial properties.

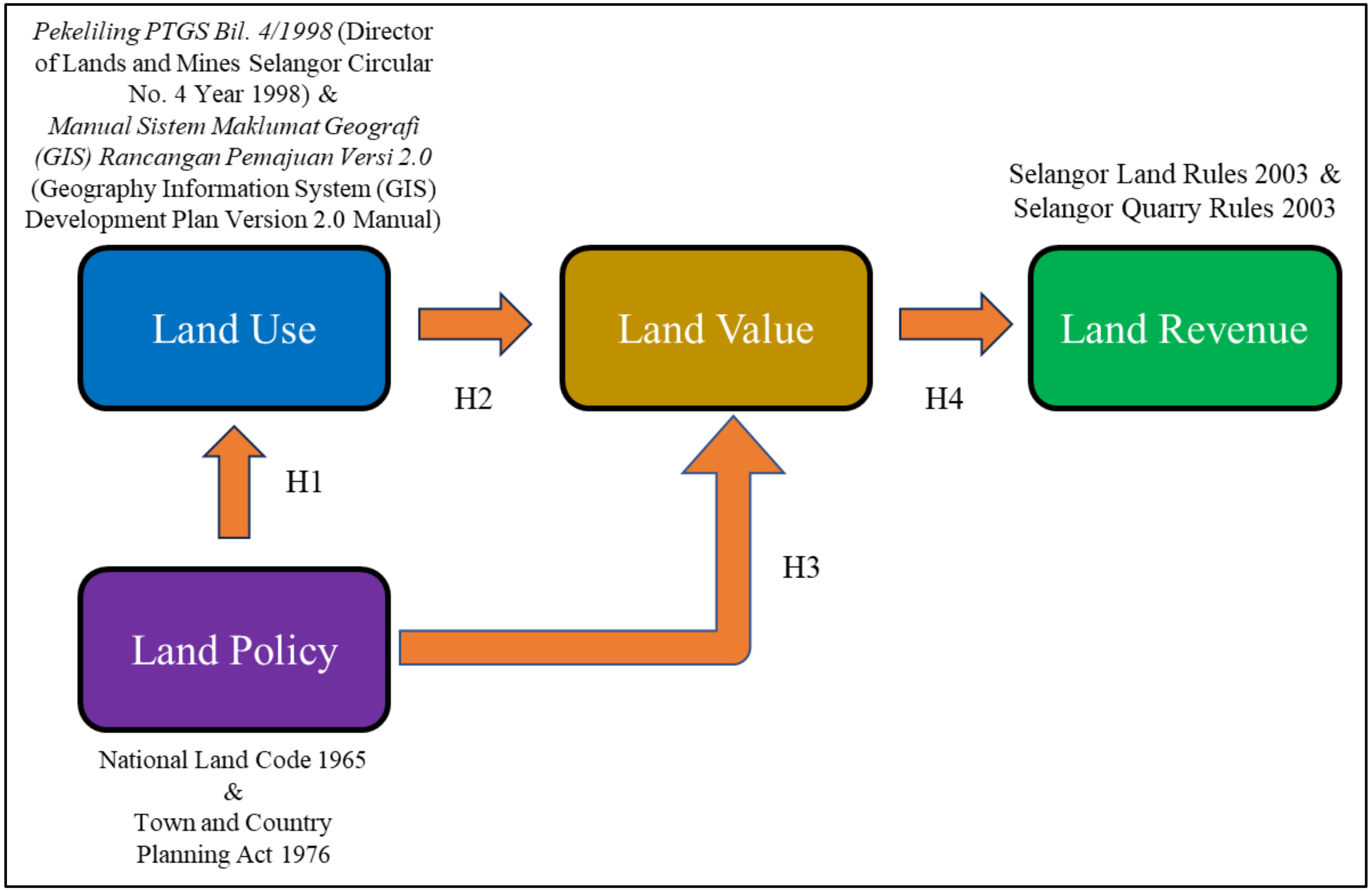


Figure 1.9 Conceptual Framework for the Study Involving the National Land Code (Revised – 2020) and Town and Country Planning Act 1976

1.9 Theoretical Versus Conceptual Framework

Hypothetically, there are four (4) constructs that play a vital role in possibly affecting land revenue as per topic 1.5 Hypotheses. Referring to Figure 1.10, most of the relationship between all four (4) variables (land use, land policy, land value and land revenue) are theoretically and conceptually the same. However, theoretically, land value and land use were seen to have interrelating relationship, and this also applies to the relationship between land policy and land use in the same left box of Figure 1.10. As opposed to theory, conceptually it is found that the two interrelations of variables do not apply, as land use was seen to affect land value and not interchangeably, based on the practices of the Selangor state. This also applies to variables land policy and land use where the former affects the latter, but not the other way around.

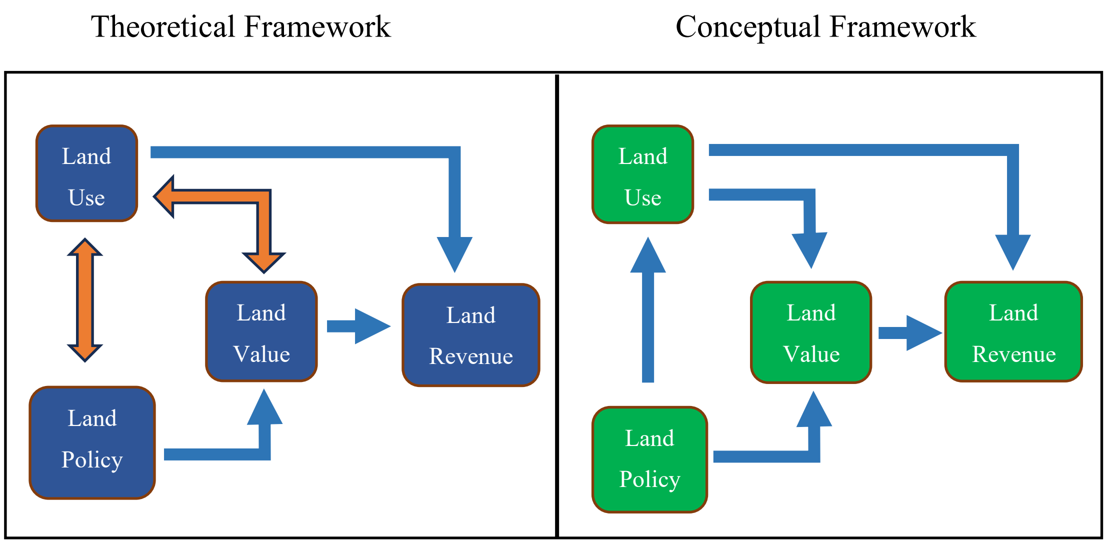


Figure 1.10 Theoretical versus Conceptual Framework in Regards to Variables Relationship

1.10 Significance of Study

Based on the National Urbanization Policy 2 (Federal Department of Town and Country Planning Peninsular Malaysia, 2016), Petaling Jaya is to become a main city emphasizing on sustainable development through empowering the sustainable developmet plan called *Smart Selangor Mampan 2035* where it must be in-line with the *Rancangan Struktur Negeri Selangor 2035* (Selangor State Structure Plan 2035) (RSNS 2035) and *Dasar SMART Negeri Selangor* (Selangor State SMART Policy).

The focus of this plan is to have integrity in planning, development and town management and to also improve collaborations with agencies to provide strategic policies. This means that Petaling Jaya shall become not only a robust city but also a livable one and ensures inclusiveness of all stakeholders of the city.

Although the context of study will be focusing on the area of administration within MBPJ only, evidences in Selangor of land use plans that are contradictory to the category and express condition of the land in particular makes this research even more significant. Findings of this research may be used as a basis of both argument and solution-finding not limited to areas within MBPJ, but to the whole state of Selangor where applicable. Given the fact that the practice of TPP through local plan and its use class orders are also present throughout the nation and through evidences in court case represented in Chapter 4, the findings and recommendations of this research may very well be applicable to other states in Malaysia, and hence eradicate issues of contradictory in land use while improving land revenue collection efficiency. Proven that land revenue has been the main contributor to the state's income year after year, matters pertaining its collections are of high importance as it functions to help sustain the financial stability of the state of Selangor and other states in Malaysia.

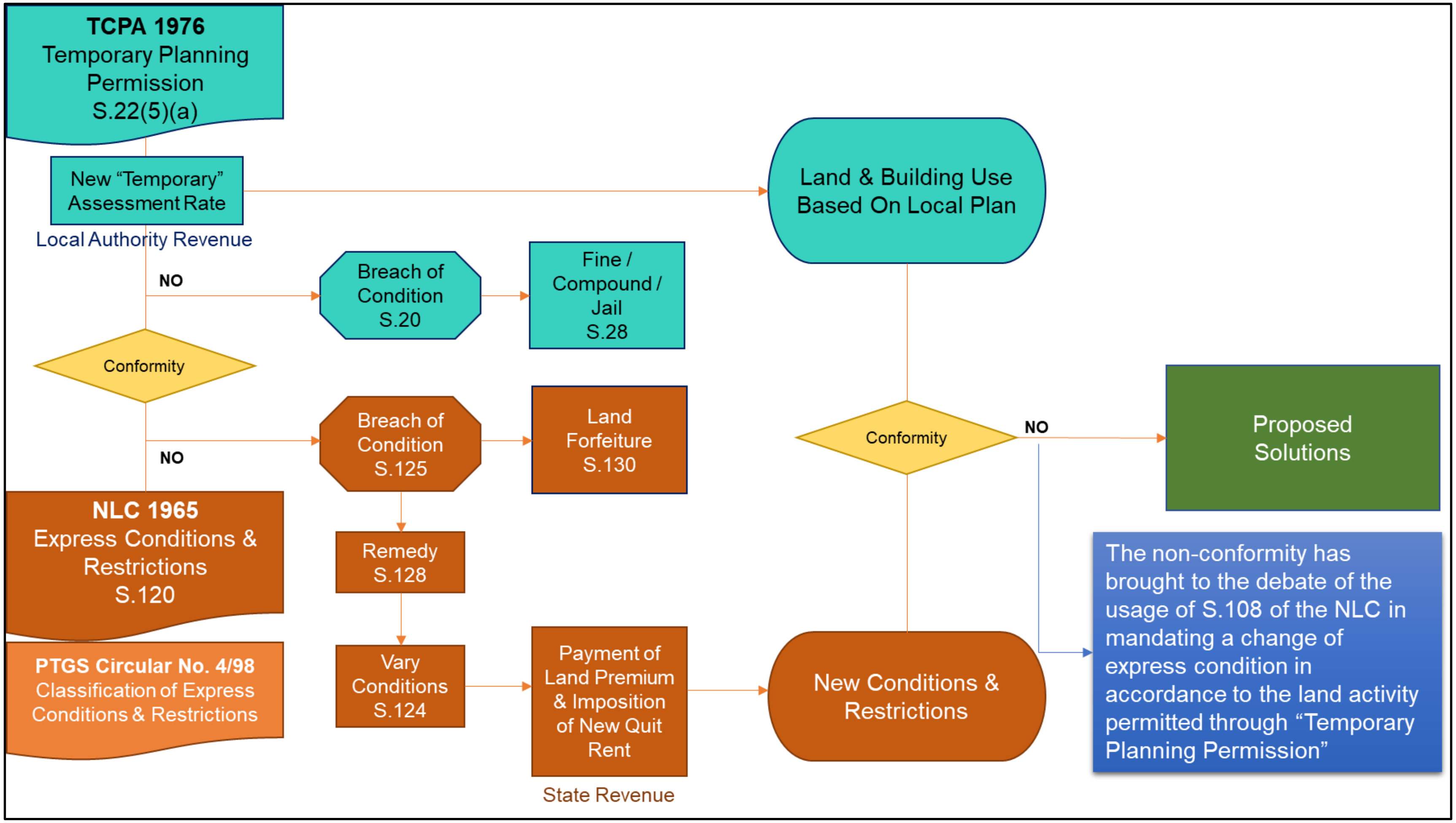


Figure 1.11 Research Framework for the Study Involving the National Land Code (Revised – 2020) and Town and Country Planning Act 1976

Topic:
The Effects of Contradictory in Land Use and Land Policies to Land Revenue in District of Petaling

Problem Statement:
1. Contradictory in land use upon the use of Temporary Planning Permission
2. Clash of provisions of NLC and TCPA in regards to land use
3. Land revenue collection remains stagnant whilst land growth continues.

Impact:
Inconsistency in policies may cause inefficiency in land revenue collections

Aim:
To simulate land revenue losses and/or gains in regards to land use contradictory, subsequently suggesting improvisions in land policies to help improve land revenue collections

Domain 1:
Land Use

Independent Variables:
Express Condition, Local Plan

Dependent Variable:
Land Use (Selangor Lands and Mines Office Circular No. 4/1998), Zoning & Use Class Order

Domain 2:
Land Policy

Independent Variables:
Section 120 of NLC 1965, Section 12 of TCPA 1976

Dependent Variables:
Selangor Lands and Mines Office Circular No. 4/1998, Section 22 of TCPA 1976

Domain 3:
Land Revenue

Independent Variables:
Land Premium

Dependent Variable:
Further Premium, Quit Rent

Government Policies:
1. National Land Code 1965
2. Town and Country Planning Act 1976
3. Selangor Land Rule 2003
4. Selangor Lands and Mines Office Circulars
5. State Structure Plan 2035
6. Local Government Act 1976

Analyzing the correlations and how contradictions between land use and policies affects land revenue

Recommendation:
Mutual consensus between authorities through improved policies in efforts to improve and/or add mechanisms to land revenue collection, concurrently championing state-wide land growth and finally contributing to state and national revenue

Figure 1.12 Detailed Research Framework for the Study Involving the National Land Code (Revised – 2020) and Town and Country Planning Act 1976

1.11 Research Framework

The research approach selected is the Pragmatic Worldview where study is based on both theoretical and practical views. Through this approach, a researcher has the liberty to explore methods and techniques and combine findings to finally provide a more holistic research (Creswell & Creswell, 2018, pp. 10–11). It is important that an inquiry conducted as a means of knowledge search to emphasize on both beliefs and actions combined. (Morgan, 2014). Morgan (2014) also stated that beliefs came from experience, in which enhances inquiry process and quality. According to (Morgan, 2020), pragmatism serves as a good basis for Grounded Theory where a problem or issue is derived from something that has been a norm or routine, to which then requires further investigations.

For the purpose of this study, three main variables have been identified and translated into domains as per Figure 1.12. This exploratory study analyzes the correlations of variables and aims to find a mutual consensus between authorities through improved policies. Research also aims to simulate land revenue losses and/or gains in regards to land use contradictory, subsequently suggesting improvisions in land policies to help improve land revenue collections. The improved and/or additional mechanisms to land revenue collection may help championing state-wide land growth and alas contributing to district, state and national revenue.

1.12 Thesis Structure

Chapter One starts with an overview of a five-year revenue collection for both district and state level. The overview then scopes down to revenue collection which involves land premium and quit rent; the two top contributors to state and district revenue interrelated to land use.

Chapter Two discusses the theories on land use, land policy and land revenue and how these theories leverage to Malaysian context. The research will first discuss on the concept of Torrens System which makes up the basis of the National Land Code (Revised – 2020), followed by an elaboration of the variables being used in this research, i.e. land use, and policy, and land value and land revenue. The literature review continues with an introduction to the national and state policies and its directions in relations to land use, followed by a discussion on land revenue matters globally and locally. Apart from that, four local judicial cases will also be discussed to highlight main issues involving land use and land policy, thus narrowing down possible options of new and/or improved land revenue.

Chapter Three is a thorough discussion on the methods used for this explorative study. Analyses conducted were quantitative (for preliminary studies) and qualitative. According to Creswell and Creswell (2018, p. 15), qualitative study was conducted first before other types of study such as quantitative and non-survey in exploratory research as to gain and establish clarity in research subject beforehand, on top of first-hand observations. This method was adopted as part of grounded theory design that was chosen for this study. The findings of qualitative fine-tunes the research as to understand why such changes took place and how it evolves over the years. Qualitative study through interviews with key policy makers was conducted to add value to findings of the preliminary quantitative analysis which involved survey questionnaires. In addition to qualitative study, analyses of reports and judicial reviews in relations to land use are also present. Apart from that, on-ground observations were conducted which showcased a graphic overview of the Limited Commercial land use to the most recent year of 2024. The site observation exercise also supports the simulation in projections of land revenue as land use plans changes as a result of the implementation of Limited Commercial zoning.

Chapter Four tables out findings of both preliminary quantitative and qualitative analyses. Preliminary quantitative findings were discussed and how it brought significance to this study, whilst interview with subject matter experts and site observations enhances findings from primary data i.e. official documents and reports. Findings also include how land use changes over the years and the possibilities of short-term and long-term revenue collections. This chapter is also an extensive discussion based on findings and concluded with a simulation of possible revenue collection based on case study areas.

Based on the summary of findings and projections, Chapter 5 covers recommendations on the most viable solutions for a sustainable income for the district were proposed with justifications. Future areas of study were also suggested as to help further explore means of income for the district, hence maintaining Petaling as the leading district in Malaysia in terms of land revenue collections.

CHAPTER 2
LAND USE POLICIES IN THE STATE OF SELANGOR, PENINSULA MALAYSIA

2.1 Introduction

Although there are many theories in regards to tax on value of land (land taxation), there are so very few empirical evidences to study due to very few industrial practices (Wyatt, 2019). In addition to that, due to the state structure plan year 2020 which was based on the Multiple Nuclei Theory (Jabatan Perancangan Bandar dan Desa Negeri Selangor, 2007) dated to year 1945, it has been a challenge to gather recent findings, theories and even practices that is in sync. A five-year article searches from year 2016 to 2020 has brought to insufficient number of materials for the study. Due to the lack in theories in terms of land taxation which relates closely to land revenue and Temporary Planning Permission, this research uses a ten-year span indexed articles from year 2012 to 2021. After rigorous search, the total indexed journal articles related to this study amounted to 45 out of 74 initial articles, not including other secondary data materials i.e. published books, policies, reports and circulars referred. The scarcity of reference is due to the uniqueness of the study which was narrowed down to land revenue that involves land use and land policy. The first part of this chapter explains the techniques of searching for a very scarce inventory of research articles in relations to the three variables and related to the scope of study, followed by review of literatures.

This chapter lays out the jargons and definition of terms being used throughout the thesis, specifically in the context of variables of this research namely land use, land policy and land revenue within the state of Selangor. The chapter introduces very niche theories as the research focuses on the variables within the Selangor state, subsequently discussions on the implementations and practices in the state of Selangor, starting from the national level down to the district level. Chapter 2 also covers theories and implementations in relations to land use, land policy and land revenue from a world point of view, where articles and implementations selected were the closest to the context of Selangor state's practices. The thesis's significance lies heavily on this chapter as it lays down the actual facts and policies pertaining the aim of the study i.e. the implementation of Temporary Planning Permit for LC premises of which had sparked endless arguments and legal proceedings involving the State Authority and the public citizens of Selangor.

2.2 Secondary Data Acquiring Technique

The search for relevant literature was narrowed down based on research objectives as elaborated earlier in Chapter 1. A recap of the objectives is as per below:

> *Objective 1: To investigate* ***land use contradiction*** *within the context of National Land Code (Revised – 2020) and Town and Country Planning Act 1976.*
>
> *Objective 2: To analyze the effects of* ***land use contradictory*** *within the context of existing* ***Limited Commercial zoning****.*
>
> *Objective 3: To develop a* ***land revenue*** *collection mechanism with the standardization of land use within the context of Limited Commercial zoning.*

Literature search was conducted through Elsevier using keywords and 'Search Strings' where Boolean Operators were used to scope down to more specific variables of this research, which are 'land use', 'land policy', 'land value', 'land revenue' and synonyms to these variables such as 'land tax', 'land law', 'land usage', land use plan' and 'land rule'. Apart from that, other related variables were also used such as 'land use contradiction', 'land administration', 'land management' and 'town planning'. Apart from Elsevier, all those variables mentioned were also used within ScienceDirect, Google Scholar, DOAJ, Emerald Insight, ProQuest, Taylor and Francis, JSTOR and ResearchGate. Findings from these sites and/or databases were cross-checked with SCOPUS's database to ensure credibility and indexing. Appendix 2A and 2B shows results and 'Search Strings' that have been used in some of the sites mentioned like Google Scholar, Elsevier, ScienceDirect and Scopus to gather theories in relations to the study.

Another method of literature search was through an application called "ResearchRabbit" where the same keywords were used. This application helped with identifying the works of others that were likely related by providing interactive “bubbles” that were connected to one another. Similarly, in ResearchRabbit, the number of findings were only a handful, and there was only one (1) journal article that was relevant to this study. A Figure showing search results in “ResearchRabbit” is shown in Figure 2.1.

Keyword search findings	Connecting papers

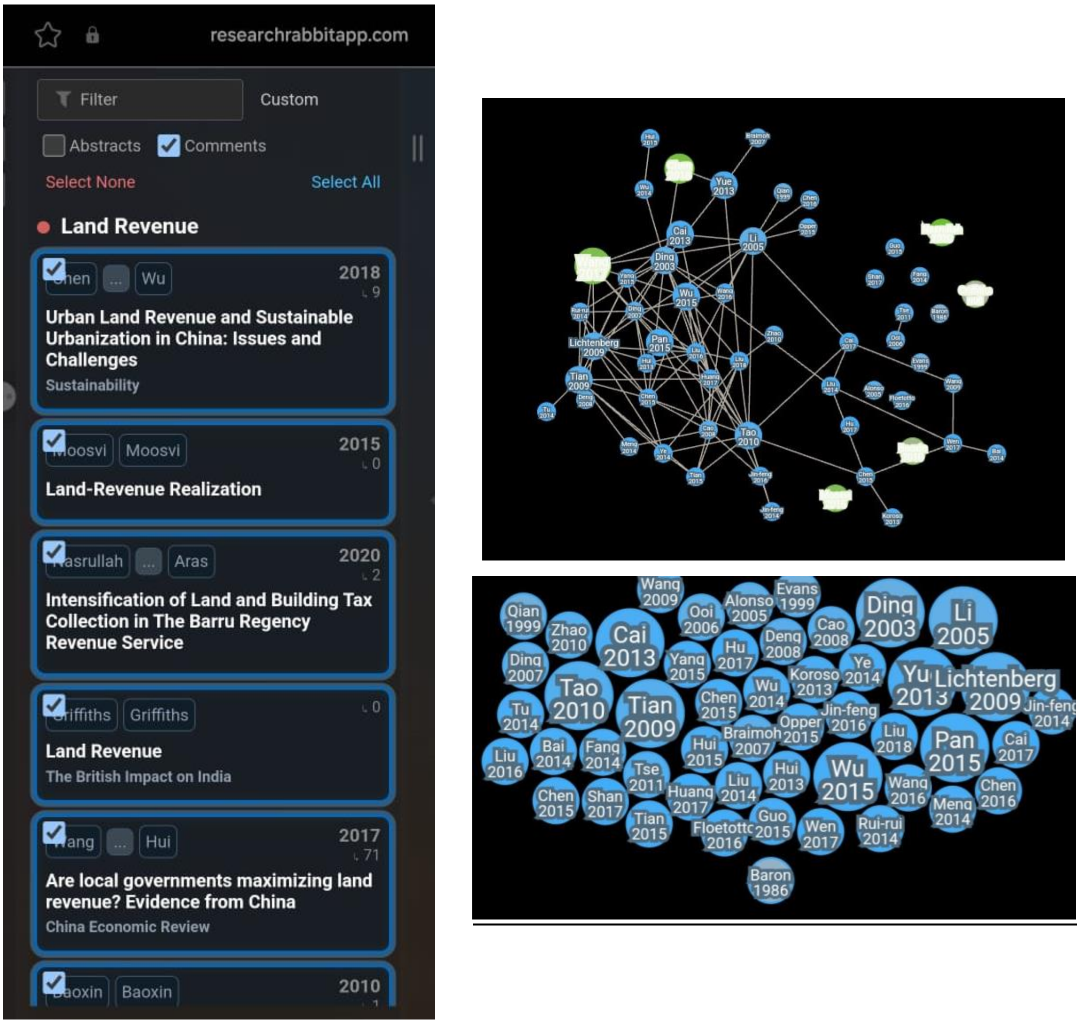


Figure 2.1 An Example of Search Results Using Variable ‘Land Revenue’ With ResearchRabbit Application

2.3 Torrens System and the National Land Code: Basis for Land Administration in Peninsula Malaysia

The Torrens System was first introduced by the British during its colonialism of *Tanah Melayu* (now known as Peninsula Malaysia) and has since became the basis of land administration in Peninsula Malaysia. It is the principles of the System that is used as the basis of the National Land Code 1965 (NLC), where the register document of title (RDT) determines lawful proprietorship and all material facts associated with the land (Johari et al., 2014).

2.3.1 Indefeasibility of Title

According to (Muhammad Serji, 2018), the NLC guarantees that one's RDT is indefeasible as dealings, restrictions in interests and interests by a person or a body in relations to the title are registered lawfully and without prejudice. Section 92 of the NLC stated that within the provisions of the Act, any land alienated by the state authority to any person or body gives the rights to the land proprietor to conduct any dealings, subdivision and disposal, subjected to restrictions in interests.

However, provisions supplemented further in Section 340 of the NLC, that such indefeasibility of title and interests may be challenged if in any way has been misrepresented or being disposed of by fraudulent alienation or dealing. This provision however does not affect those who have purchased the title in good faith.

2.3.2 Mirror Principle

The 'Mirror Principle' as introduced through the Torrens System literally reflects the land's physical location, boundary, area, shape and uses allowed in the RDT, with additional information on proprietorship, restrictions in interests and other registered interests (Johari et al., 2014). This is also seconded by (Muhammad Serji, 2018) where it is said that the RDT reflects genuine material facts of the said land which includes proprietor's selected particulars, land use, its location and its boundary-marks. The System provides conclusive information on the proprietorship of the land (Ainul Jaria and Hunud, 2010; (Muhammad Serji, 2018)

Added to that, (Johari et al., 2014) also explained that the principle however does not reflect unproductive land as the Torrens System but merely its land use. The NLC on the other hand comprehensively covers matter pertaining unproductive land where implied conditions for land use within provisions of Section 115, 116 and 117 respectively subjects land to conduct activities according to its categories within two or three years. Failure to comply to these conditions may subject to a breach of conditions under Section 125 of the NLC.

2.4 Definition of Terms

The words in bold were chosen as "keywords" to help specify the breadth of research scope and minimizing generality of writs. The study will look at how land use and land policy affect land revenue due to the conflicting use of land in planning aspects. The research will also explore possibilities of land revenue with the introduction of a unique zoning called "Limited Commercial" (LC) and the use of Temporary Planning Permission for the purpose of acquiring business license from MBPJ for LC premises. Followings are terms used within the study involving the two Acts to support literature review; land matters are within the provisions of the National Land Code (Revised – 2020) (Act 828) (NLC) which covers para 2.4.1 to 2.4.3, whilst town and country planning are within the Town and Country Planning Act 1976 (TCPA), elaborated in para 2.4.4 to 2.4.8.

2.4.1 Land Policy

Land policy as according to the Economic Commission of Europe are legally-binding matters pertaining the management of well-being of an individual(s) within the society, with land as a resource of achieving sustainable development for the benefit of humankind and may differ between countries. In other words, within the context of the study, land policy comprises of statutes, policies, circulars and by-laws in force in regards to land management which includes land use and land revenue (Economic Commission for Europe, 1996).

2.4.2 Land and Use

'Land' in Section 5 of the NLC includes,

(a) *the surface of the earth and all the substances forming the surface;*

(b) *the earth below the surface and all the substances in therein;*

(c) *all vegetation and other natural products…;*

(d) *all things attached to the earth or permanently fastened to anything attached to the earth, whether on or below the surface; and*

(e) *land covered by water.*

According to Economic Commission of Europe, 'land' is both a raw material and a document that describes a holding of an area, with the rights of ownership and rights of use, can be transacted and subjected to tax which leads to economic development (Economic Commission for Europe, 1996).

'Use' is defined in Section 2(1) of the TCPA as,

"in relation to any land, means any use of the land other than merely for the keeping of storage…in the construction or erection of a building on the land, or a site for temporary buildings for the accommodation of workers…"

'Land Use' according to PLANMalaysia is defined as activity or use of a land (PLANMalaysia, 2018). Another term that is used in this research in regards to land use is **'Use Class Order' (*Kelas Kegunaan Tanah*)** which can be found in local plans in the form of a table, labelled as primary land use (*guna tanah utama*) and secondary land use (*guna tanah sokongan*). In reference to Use Class Order, land use activities permitted were specified within its respective zoning. Land use may vary within the same zoning, based on local authority's development planning.

2.4.3 Express Conditions and Restrictions in Interests

Section 120 of the NLC provisions the State Authority to impose "express conditions" (*syarat nyata*) and "restrictions in interest" (*sekatan kepentingan*) onto any alienated land under this Act, where it is endorsed within the document of title (DT) and subjected to conditions spelt in Section 114 of NLC pertaining implied conditions. Express conditions and its respective implied conditions imposed are divided into three categories which are:

i) Agriculture (spelt in Section 121 and 115 of NLC);
ii) Building (spelt in Section 122 and 116 of NLC); and
iii) Industry (spelt in Section 122 and 117 of NLC)

However, under the provisions of Section 116(4)(f), (g) and (h) of the NLC, the State Authority may allow land use for other than what were stated within the DT for 'Building' category and Section 117(1)(a) and (c)(ii) for 'Industry' category. For the purpose of this study, the express condition in concern is specifically under the 'building' and 'industry' categories.

'Residential area' is defined as a land area as noted in the NLC under the 'building' land use category. According to the Guidelines for Siting and Zoning of Industry and Residential Areas (SZAR) (Department of Environment, 2012, p. 10), a residential area is predominantly used for residential purposes and may conduct these following activities:

(i) residential;
(ii) administrative or commercial;
(iii) exhibition, sales by retail, repairs or otherwise providing goods and services;
(iv) educational, medical, sanitary or welfare;
(v) entertainment, refreshment or recreational; or
(vi) any other purposes that the State Authority sees may seem fit.

'Residential land' and **'Commercial land'** are defined in Section 116 of the NLC as a land area under the 'building' land use category, which may conduct activities such as for residential, administrative or commercial, exhibition, welfare, entertainment, recreational and any other purposes that the State Authority find fit (Laws of Malaysia, 2020, p. 147).

'Industrial land' is defined as a land area as noted in Section 117 of the NLC under the 'industry' land category shall conduct industrial activities and other purposes as the State Authority may authorize as per powers conferred through Section 14 of NLC (Department of Environment, 2012, p. 5) and has three options of express conditions as per classifications of industries in Siting and Zoning for Industrial and Residential Areas (Department of Environment, 2012) in *Arahan Pejabat Tanah dan Galian Selangor Bilangan 2/2001* and the Selangor Land Rules 2003 (SLR) – item 11B:

i) Light Industry
ii) Medium Industry
iii) Heavy Industry

2.4.4 Land Revenue

For the purpose of this study, the term 'land revenue' will only represent 'Land Premium' (or known as further premium in SLR) that is due to the State Authority upon the approval of land conversion (Section 124(5) of the NLC), land alienation (Section 81 of NLC) and/or land lease extensions (Section 90A of NLC); and 'Quit Rent' (or commonly known as land tax).

'Land revenue' as spelt in Section 5 of the NLC (Laws of Malaysia, 2020, p. 52) is elaborated as,

> *"every sum now due, or which shall hereafter become due… on account of any premium or rent payable in respect of alienated land, or under any license or permit relating to land, and fees of any kind… chargeable under this Act or any previous land law"*

Referring to Section 5 of the NLC (Laws of Malaysia, 2020, p. 52), '**rent**' is interpretated as,

(a) *any annual sum payable to the State Authority by way of rent;*
(b) *any other annual payment due to the State Authority which by any written law is to be collected as if it were rent or land revenue; and*
(c) *any fee due to the State Authority in respect of arrears of rent by virtue of rules under section 14.*

Land Revenue Exemption Clause in the NLC

Referring to Section 4(2)(j) of the NLC, it is stated that no other law should affect the provisions within the Act, except for any law currently in force that allows any exemptions from land revenue payments.

2.4.5 Local Plan

According to the TCPA (Laws of Malaysia, 2021, p. 13), local plan is produced based on a state's structure plan and tailored specifically for an area where land and building are situated. A local plan consists of a map of planned development with specifications on land and building use, infrastructure (including utility), landscape and natural preservations plans.

> **'Development'** in Section 2(1) of the TCPA (Laws of Malaysia, 2021, p. 12) defines it as,
> *"the carrying out of any building, engineering…on over, or under land, the making of material change in the use or amalgamation of lands…"*

2.4.6 Zoning

'Zoning' as defined by the National Geospatial Centre of the Ministry of Energy and Natural Resources is 'development zones for the permitted land use for a development based on planning studies and zoning designation proposed, upon publicity of the plan in which will be gazette' (Ministry of Energy and Natural Resources Malaysia). Zoning within local plans can be seen as a segregation of land use most likely in blocks of area within a municipality.

2.4.7 Building

In relations to this study, the definitions derived closest to describe the nature of Limited Commercial buildings which were given license to operate through the issuance of temporary planning permit are as follows:

'Temporary building' as defined by the *Kementerian Perumahan dan Kerajaan Tempatan* (Ministry of Housing and Local Government) (KPKT) includes any building that is built wholly or in part under permitted license issued by a local authority for a limited period, in which in the absence of special maintenance may deteriorate rapidly and not suitable for permanent occupancy and shall be demolished upon the expiration date of license. (Uniform Building By-Laws 1984, 1985, p. 11).

'Residential building' includes a whole or a part of a building that have been architectured to home humans (Uniform Building By-Laws 1984, 1985, p. 10).

2.4.8 Limited Commercial

Figure 2.2 Definition of 'Limited Commercial' by *Pejabat Tanah dan Galian Selangor* (PTGS)

Source: Selangor Lands and Mines Office (Pejabat Tanah dan Galian Selangor, 2016, p. 3)

'Limited Commercial' as according to the Selangor Lands and Mines Office in Figure 2.2 is a change in residential structure to commercial building without the approval of an alter in express condition by the State Authority. In the given example, the translation is as follows:

> **Local Authority** (e.g. MBPJ) issues a business license to residential building proprietor which allows a **temporary change of activity** from a residential **to a commercial** is called **“limited commercial”**.

2.4.9 Temporary Planning Permission

The term ‘temporary’ was not defined in any statute in Malaysia and therefore taking the definitions of ‘temporary building’ and ‘residential building’ as defined by KPKT for the case of Limited Commercial premises, it is closely defined as a ‘perishable’ commercial activity on a residential land upon the expiration date of the permit. This is because the permit does not reflect on the physical side of the building but literally a legal piece of paper that allows commercial activity on an existing residential building.

In other legal terms such as for example in the context of employment, the term ‘Temporary’ is measured as not exceeding twelve months and that it shall last for only stipulated time of an event (Law Insider, 2024). In terms of a statute, a ‘Temporary Statute’ means a law or rule that shall only last for a certain amount of period or until the end of an event (LSD.Law, 2024)

Hence it is acceptable to define the term ‘**Temporary Planning Permission**’ as a permission to conduct activities according to the local authority’s approvals within a specific time frame.

2.5 National and State Policies on Land Use

The study which focuses on the area of district of Petaling directly scopes findings in relations to policies implemented by the district and within the jurisdictions of the State Authority of Selangor, within the context and legal provisions of the NLC.

2.5.1 Land Use in the National Land Code

The National Land Code 1965 (NLC) came into operation on January 1, 1966 and applies to the Peninsula of Malaysia, which includes the district of Petaling. Provisions stipulated within the NLC are generally applied to the whole Peninsula, with selected provisions that allowed State Authority to 'fine-tune' accordingly. In terms of land use, provisions of the NLC (Laws of Malaysia, 2020) includes:

i) Section 109 – *Conditions, etc., applicable on alienation*
All land alienated upon commencement of the Act shall be subjected to conditions (land use) and restrictions in interest imposed by the State Authority through Sections 120 to 122, implied conditions as according to Sections 114 to 117, and where applicable Section 118.

ii) Section 120 – *Imposition of express conditions and restrictions in interest on alienation under this Act.*
Within this provision, it is stated that the State Authority may impose and express condition and restrictions in interest as deemed fit, and shall be endorsed in the document of title. Subsequent to this, the State Authority of Selangor through PTGS have released a circular called *Pekeliling PTGS Bilangan 4/1998 (Pengarah Tanah dan Galian Selangor, 1998)*, where categories of express conditions were specified further.

iii) Section 125 – *When a breach of condition arises.*
A breach of condition shall begin as soon as the said land use does not comply to its express condition and continues to be in breach until it is then complied.

iv) Section 127 – *Liability to forfeiture for breach of condition.*
The land shall be in the process of forfeiture to the State Authority unless land use is remedied within the given time frame by the Land Administrator. However, if no subsequent actions were taken by the Land Administrator within twelve (12) years from the date of breach is endorsed in DT through Form 7A of the NLC (Notice to remedy a breach of condition), land shall no longer be liable for forfeiture. Liability of forfeiture shall then again be in force with a new endorsement of Form 7A.

v) Section 130 – *Forfeiture to take effect upon notification in the Gazette*
Land forfeiture to the State Authority through From 8A shall be gazette when non-compliance to Section 129 (breach of any condition) and Section 100 (failure on payment of quit rent) had taken place, without any compensation, apart from item(s) of land revenue that is due to the State Authority being expunged.

2.5.2 Land Use in the Town and Country Planning Act 1976

The Town and Country Planning Act 1976 (TCPA) was gazetted in March 1976 and applies only to Peninsula Malaysia (except Federal Territory of Kuala Lumpur). The Act however came into operation for the state of Selangor on December 1, 1978 only for Part I and II, and fully commenced all nine Parts on May 1, 1996. The Act is to ensure a uniform regulation pertaining town and country planning. Land use for the State of Selangor were detailed under the provisions of Section 8(3) of TCPA (Laws of Malaysia, 2021, p. 28), through the *Booklet Kompendium PLANMalaysia: Mengenali Guna Tanah* (PLANMalaysia Compendium Booklet: Land Use Distinguishing) (Director General of PLANMalaysia, 2018). Referring to the Compendium,

> **'Land use'** is defined as the use or activity conducted on a land lot (Director General of PLANMalaysia, 2018, p. 15). It is then further defined in the Compendium,
>
> **'Current land use'** as the existing use of land, **'zoning land use'** as land use that is fixed for land lots or a certain area within a stipulated period of time as according to its Local Plan gazetted by the State Authority, and **'committed land use'** as a land that has an approved Planning Permission from the local authority for development purposes (Director General of PLANMalaysia, 2018, p. 17). In the context of the state of Selangor and this research, only the definitions of 'current land use' and 'zoning land use' are relevant.
>
> PLANMalaysia (2018) also defines the three categories of land use as follows:
>
> **'Residential Land Use'** is defined as a group of houses or homes for living;

‘Commercial Land Use’ is defined as commercial activity which involves sale and purchase of goods or service providing; and

‘Industrial Land Use’ is defined as manufacturing (often in large scale) to make, develop or produce a product.

2.6 National and State Development Plans

Generally, every developing and developed countries have their respective development plans as to ensure continuous economic growth. The following subtopics touches on policies from national to state level, specifically in relations to land use and land revenue. In the context of this study which is narrowed down to the district of Petaling, policies are referred to the state of Selangor’s, a part from the Acts, policies and guidelines that supplement and in relations to the Acts in force.

2.6.1 National Urbanization Policy 2 (*Dasar Perbandaran Negara 2*) (DPN2)

In relations to the state of Selangor which includes the district of Petaling and province of Petaling Jaya, the second national urbanization policy focuses on five elements involving town planning (Federal Department of Town and Country Planning Peninsular Malaysia, 2016). In DPN2, the province of Petaling Jaya shall become a ‘Main City’ (Bandar Utama). According to Federal Department of Town and Country Planning Peninsular Malaysia (2016) and Director General of PLANMalaysia (2019), a main city has more than 100,000 residents and signifies as a significant economic growth centre within a state.

Selangor State Government introduced the definition of sustainable development in the local context of Sustainable Selangor (2000), "Sustainable development is about economic reform, the process of development taking seriously the impact of development on the environment, natural resources and local communities." (PLANMalaysia Selangor, 2021). Some of the key points of sustainable development include accountability and integrity in planning, development, town management; efficient and systematic asset management; empowerment of LA21 – public engagements, providing conducive, safe, livable city; and collaborations between agencies to deliver policies that complement public amenities, infrastructure and utilities.

One of the key points highlighted is pertaining Local Agenda 21 (LA21), a program for public, private sector and local authorities (District Councils, Municipal Councils, the City Council and City Hall) to work together to plan and manage their surroundings towards sustainable development (PLANMalaysia Selangor, 2021). The participation of humans to its surrounding environment affects the society and hence the way township is planned. Land use will have to change in order to accommodate social demands and the ability of authorities to cater these changes through its existing policies will much likely hinder land use contradictions (Tian et al., 2020). Hence, a preliminary study on awareness of the public of Selangor and policy makers in regards to land use contradiction in the district of Petaling was conducted and tabled in Chapter 4 of this research.

2.6.2 *Rancangan Struktur Negeri Selangor 2035* (Selangor State Structure Plan 2035) (RSNS 2035)

The State Structure Plan as according to the PLANMalaysia Compendium Booklet, is a planning document which steers and controls physical development for a state (Director General of PLANMalaysia, 2018, p. 10). Jabatan Perancang Bandar dan Desa Negeri Selangor (Selangor State Town and Country Planning Department, or known as PLANMalaysia Selangor) (JPBD) defines the State Structure Plan as a "written investment policies and general proposals concerning land use development, including measures to control the physical environment, transportation and traffic for a period of 15 to 20 years" (PLANMalaysia Selangor, 2021).

In the perspective of town planning and according to the *Rancangan Struktur Negeri Selangor 2035* (Selangor State Structure Plan 2035) (Town and Country Planning Department of Selangor, 2017), the Petaling Jaya city is to be the Strategic Growth Centre IV where development focuses on residential, commercial, industrial, recreational, transportation, infrastructure and utilities, and lastly public amenities.

'Dense' as defined in the National Urbanisation Policy 2 (*Dasar Perbandaran Negara Kedua*) (DPN2) (Federal Department of Town and Country Planning Peninsular Malaysia, 2016, p. 21) is a developed area comprising of residential, commercial, industrial, institutional, public amenities and infrastructure components.

A closer look at the tabulation of current land use as per Figure 2.3, it is clear that the district of Petaling is compact and dense with commercial and residential activities noted as "Tepu Bina" in the legend. Figure 2.3 also shows that there is nil evidence on land for the use of agricultural within the vicinity of Petaling district, which drives to an assumption that almost all if not entirely, that the category and express condition of land is other than for the use of agriculture.

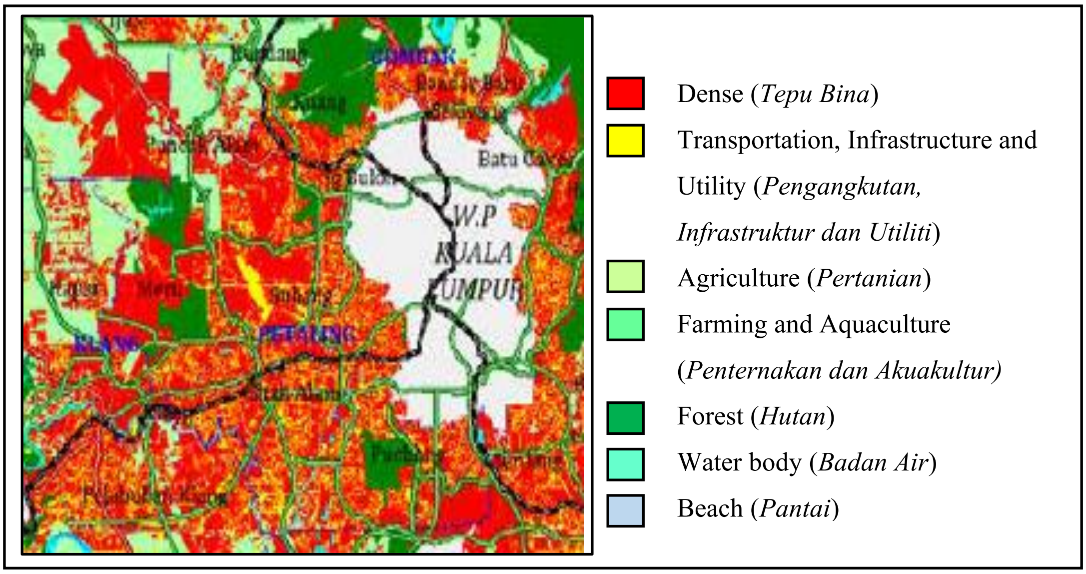


Figure 2.3 Snapshot of Land Use Tabulation for the Petaling District

Source: Selangor State Structure Plan 2035 (Rancangan Struktur Negeri Selangor 2035)

A greater diversity of land use is possible through the implementation of mixed land use through zoning codes instead of the traditional single-use zoning (Moos et al., 2018). In the case of Petaling, mixed land use is translated through zoning and use class order and therefore still practices that traditional single-use zoning. Referring to Figure 2.3, "Dense" area consists of land uses for other than agriculture, namely for residential, commercial, industrial, open space/parks and recreation, transportation, infrastructure, utility and last but not least for public amenities. This particular area takes up almost all of Petaling followed by a more apparent yellow-colour area representing land use for transportation, infrastructure and utility. Hence, it is aligned with the DPN2's definition of a dense area.

2.6.3 Selangor State Structure Plan 2020 (*Rancangan Struktur Negeri Selangor 2020)* (RSNS2020)

According to the Selangor State Structure Plan 2020 (Jabatan Perancangan Bandar dan Desa Negeri Selangor, 2007), development activities for its top three local authorities i.e. Majlis Bandaraya Shah Alam (MBSA), Majlis Perbandaran Subang Jaya (now known as Majlis Bandaraya Subang Jaya) (MBSJ) and Majlis Perbandaran Petaling Jaya (now known as Majlis Bandaraya Petaling Jaya) (MBPJ) mimics the theoretical Multi-Focus Development; a development model theory introduced by Harris and Ullman in 1945 called the Multiple Nuclei Theory (Harris, 2013) illustrated in Figure 2.4. Based on this model, land use is for activities other than agricultural, i.e. residential, commercial and industrial.

In relations to urban growth and based on the Selangor State Structure Plan 2020 (Jabatan Perancangan Bandar dan Desa Negeri Selangor, 2007), the Local Plan for MBPJ is based on Multi-Focus Development; a development model theory introduced by Harris and Ullman in 1945 called the Multiple Nuclei Theory. The Multiple Nuclei Theory in summary is a mass urban and suburban area comprising of residential premises with a well-planned means of public transportation, connecting *inter alia* light industrial areas and retail premises.

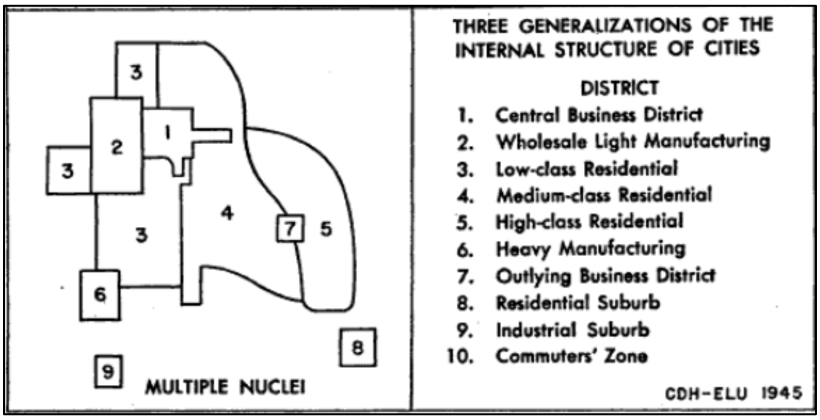


Figure 2.4 The Multiple Nuclei Theory by Harris and Ullman (1945)

Source: Harris, C., & Ullman, E. (1945). The Nature of Cities. The Annals of the American Academy of Political and Social Science, 242, 7-17 (JStor website)

In this model, the central commercial hub is labelled as the 'Central Business District' (CBD), whilst heavy industrial activities are placed away from CBD and in close proximity to lower-income household premises. Other smaller business districts are also created near medium and high-income households to support CBD (Harris and Ullman, 1945). An illustration of the model is shown in Figure 2.4.

In reference to the Multiple Nuclei Theory, segmentations of land use demonstrate what it is now being practiced in the local town planning matters, i.e. zoning. The same commercial entity that is scattered within a county and designated with different land uses classifications yield different tax rates per acre. According to this model there is not one evidence of agricultural land in place and focuses on becoming a commercial hub with demographic segmentations, where CBD is immediately surrounded by different residential segments as a means to ensure a livable city. Evidences of nil agricultural land use are also apparent through the three Local Plans of the district's local authorities i.e. MBSA, MBSJ and MBPJ. In MBPJ's *Draf Rancangan Tempatan Petaling Jaya 1 (Pengubahan 3*) (Petaling Jaya 1 Local Plan Draft (Amendment 3) (Majlis Bandaraya Petaling Jaya, 2019a), 35.96% is for residential, followed by 33.34% for infrastructure and utility reserves and 16.76% for industrial. Whilst in *Rancangan Tempatan Petaling Jaya 2 (Pengubahan 2*) (Petaling Jaya 2 Local Plan) (Amendement 2) (Majlis Bandaraya Petaling Jaya, 2020b) , 17.17% land use is for residential, followed by open space and recreational parks at 16.12% and transportation at 15.27%. Both Local Plan 1 and 2 for MBPJ also have nil plans for agricultural use. A summary of land use is illustrated in Figure 2.5.

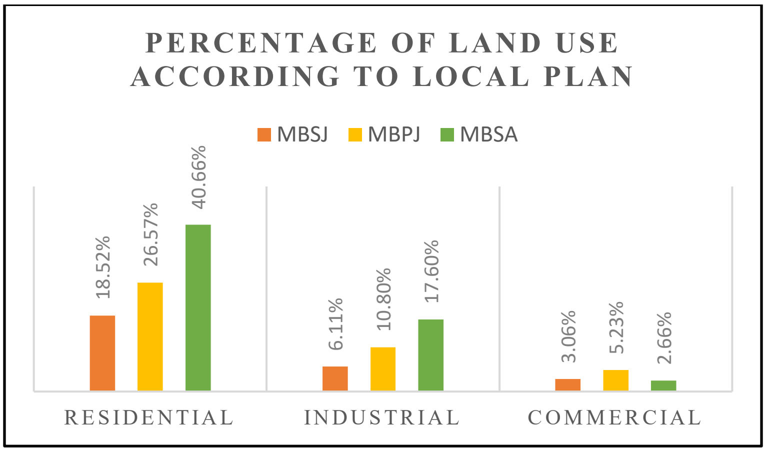


Figure 2.5 Summary of Land Use According to Local Authorities' Area of Administration in Petaling

2.6.4 Land and Building Use in Selangor

In terms of town and country planning, the state of Selangor's development is based on the RSNS, where specific areas or zones of development have been set as to complement one another as a whole. With specific allocations of land development, local authorities then draw up town plan within its area of administration. These town plans are called a 'Local Plan' or '*Rancangan Tempatan*' and it is composed of detailed land and/or building use for specific areas, commonly known as 'zoning'. Scaling down and according to the Town and Country Planning Department, a 'District Local Plan' is a documented development plan with layouts and details entailed, taking into account current policies in force and future directives reflecting the State Structure Plan.

Section 12 of the TCPA provisions local authorities to draft a local plan which should include a map, detailed land use and future directives as to achieve an inclusive town plan (Yusoff et al., 2014). The completed draft will then be tabled out with the State Planning Committee, before obtaining approval from the State Planning Authority (SPA) to subsequently be gazetted. However, it is found that instead of drawing up a detailed town plan, local plans in Malaysia presented merely maps as guidance (Yusoff et al., 2014).

This is followed by Section 18 of the TCPA where applicant shall ensure that land and building use conforms to zoning and land use as per local plan, for a breach of land and building use will be fined. In reference to this section, such land use is not based on the express condition as registered within the document of title, but instead it refers to Primary and Secondary Land Use, as well as the activities allowed under the Use Class Order as per local plan. This is one of the root causes of contradictory in land use between that of in RDT and in local plans.

According to the PLANMalaysia Selangor (JPBD), application of planning permission at local authorities that is provisioned under Section 19 of the TCPA shall be supported with relevant documents such as a certified true copy of a DT, layout plans (as per Section 21(1)) and building plans (as per Section 21(3)) (PLANMalaysia Selangor, 2021). Section 19 of the TCPA mandates planning permission prior to any development. However, according to Yusoff et. al. (2014), an analysis of the local plans in Malaysia had been found to be providing merely maps as guidelines instead of providing a comprehensive town plan. With this finding, it is hence anticipated that there could be issues of efficiency in land use.

2.7 Land Use Theories

The categorization of land uses is very similar to the practices in Selangor through the PTGS's No. 4 Year 1998 circular (Pengarah Tanah dan Galian Selangor, 1998). Zoning policies and land use regulations were the main focus when dealing with matters pertaining urbanization and its land use (Chen et al., 2018). However, most of the time, planners throw great ideas across the floor but when it comes to pen and paper, these land use plans failed to describe the actual intended development (Hersperger et al., 2018; Hersperger et al., 2020). An example of issues in land use in terms of local plans, (Gallent et al., 2019) have concluded that although planners are enthusiastic on the democratic and flexible side of local plans, other stakeholders see local plans as one of the contributing factors to costs associated with housing development.

Petaling district in Selangor is concluded as a metropolitan area as it compasses of major metropolitan cities of Petaling Jaya, Subang Jaya and Shah Alam (Hasan & Nair, 2014). As so, the land situated within these areas are higher in value as compared to the other eight (8) districts within the state of Selangor. Taking into an example, a study by (Kok et al., 2014) in the metropolitan-status San Francisco, land value is much affected by some of these contributing factors; the complexity of acquiring a building permit, a change in zoning, accessibility and the value of the houses sold. Land use management is also seen as a means for development control, synonymous to the terms 'land administration' and 'land regulation' which may include environmental policy in terms of spatial, cadastre and land administration collectively. It ensures a comprehensive development control (Thomas, 1997; Enemark et al., 2005; Talen, 2012 in Nel, 2016).

From a non-Malaysian perspective, China focused on its agricultural land use conversions within its rural and outskirts areas in order to expand urban growth. It is a challenging process, given the fact that it requires land use changes as to achieve urban growth (Briassoulis, 2008; Hillier, 2007; McNeill et al., 2014; Wong & Watkins, 2009 in Hersperger et al., 2020). Land use will have to change in order to accommodate social demands and the ability of authorities to cater these changes through its existing policies will much likely hinder land use contradictions (Tian et al., 2020). Although flexibility of physical development is one of the key elements in urban planning (Yusup et al., 2018), one of the crucial problems involving planning faced by countries is the inability to control urban or city growth and the lack in responding to the needs of the local public

(Cengiz, 2013). In developing countries (such as Malaysia), urbanization is mainly on expansion where the aim is to have development that is high in density and sporadic in nature, due to its lack in non-leapfrog or non-sprawl (i.e. in fragments) nature with low density development (Li et al, 2018 in Wei & Ewing, 2018). However, urban growth that is not maAGed and implemented effectively may cause an increase on land prices and reduce supply for houses (Altes, 2006; Siedentop et al., 2016 in Hersperger et al., 2020). With the current situation of LC, selected residential and industrial premises are both affected, but majorly towards residential where 143 premises were affected as opposed to 40 industrial premises. Hence affirming the findings by Hersperger et al. (2020) where supply of houses are slowly diminishing.

A greater diversity of land use is possible through the implementation of mixed land use through zoning codes instead of the traditional single-use zoning (Moos et al., 2018). Generally, mixed use development is implemented to reduce chances of leapfrog development, at the same time providing a conducive and healthy living environment apart from encouraging investments (Moos et al., 2018). Mixed zoning is where various land uses are planned in fragments within overall development (Moos et al., 2018). In theory, mixed land use promotes better air quality and health benefits due to close proximity between residential, central business and public amenities (Hirt, 2016 in Moos et al., 2018). A change in zoning of one township will most likely to influence changes in nearby township (Hortas-Rico & Gómez-Antonio, 2020). Although zoning mechanisms as means of growth may have both pros and cons specifically for land use management in urban areas, the relationship or link between policies and regulations in local and regional levels is still vague (Hersperger et al., 2020). Apart from that, Nel (2016) found that land use control through implying its title's deeds and restrictions was rigid and exclusively limited as opposed to exercising zoning as a method of land use control. Growth management is target-oriented, where regulative, market-based and information-based policies steers physical development to achieve effective urban land-use (Bengston et al., 2004; Rudolf et al., 2018 in Hersperger et al., 2020).

Other than theoretical literature reviews, the circulars in force were also analyzed in regards to land use specifically for the argument of implementation of Temporary Planning Permission in Limited Commercial zoning, which were *Pekeliling PTGS Bilangan 5/2007* and *Pekeliling KPTG Bilangan 2/2023*. These circulars are discussed comprehensively in Chapter 4.

2.8 Contradictory in Land Use and Land Policy

National Land Code (Revised – 2020) versus Town and Country planning Act 1976

One of the limitations of this study is a depth study on the conflicting legislations. The local councils in Selangor which are a part of the local planning authorities derive their powers and jurisdictions from two (2) acts namely the Local Government Act 1976 and the Town and Country Planning Act 1976. Under these Acts the local planning authorities are answerable to the State Authority as the highest authority of planning in a state. Apart from that, the planning authorities also exercise their powers and jurisdictions according to the directions laid down by the federal authorities like the Ministry of Housing and Local Governments and the Department of Town and Country Planning.

Land Matters	Town Planning Matters
↓	↓
Federal Constitution – List II	Local Government Act 1976 and the Town and Country Planning Act 1976
↓	↓
State Authority	State Authority
↓	↓
Majlis Mesyuarat Kerajaan Negeri (MMKN) also known as Executive Council (EXCO)	State Planning Council (SPC)

Figure 2.6 Hierarchy of Powers Conferred in Regards to Land Revenue and Council Revenue Collections in the State of Selangor

On the other hand, land being a matter under List II – State List of the Ninth Schedule of the Federal Constitution is a state's matter. Subsequently, the power to make rules by the State Authority is spelt under the provisions of Section 14 of the NLC. The irony is that under the main land law of the country i.e. the NLC, the highest authority likewise to planning authority, is the State Authority. This study provides insight on the outcome of the conflicting legislations where focus on the conflicts have not been discussed thoroughly.

As perfect as town planning goes, in accordance with the state's structural plans, there exists, however, land use that does not match the land title's express conditions as per RDT. For an empirical example, a mini-market (commercial entity) operating on a 'Light Industrial' land and within industrial zoning but operating on a temporary basis. This is something that is found common in the Selangor's local plans, where the Use Class Order stated in the local plans allows such activities through a Temporary Planning Permission under the provision of Section 22(5)(a) of the Town and Country Planning Act 1976 (TCPA); regardless of it being non-conforming to land use as per RDT and as per provisions of Section 120 of the NLC. Through this provision of the NLC, the state government has further specified types of building and/or activities within each category of land use, through the *Pekeliling Pengarah Tanah dan Galian Selangor Bilangan 4/1998* (PTGS Circular No. 4/1998) (Pengarah Tanah dan Galian Selangor, 1998). These types of land categories are based on express conditions used in the *Sistem Pendaftaran Tanah Berkomputer* (Computerized Land Registration System) (SPTB) (now has been replaced by Sistem e-Tanah Selangor), to which it is being registered and printed on the RDT.

Land administration, according to the United Nations Economic Commission for Europe (UNECE) (in (Williamson, I., Enemark, S., Wallace, J., & Rajabifard, 2010)), is the act of systematically managing land titles based on its value and use, and in accordance to its related policies. Effective and successful land management shall include land tenure, land value, land use, and land development apart from taking into considerations factors of globalisation, social ethics, commitment, human development, and its related institutions (Williamson, I., Enemark, S., Wallace, J., & Rajabifard, 2010). The study by Gwamna et. al. also presented literature reviews pertaining land use and it is found that ineffective or ambiguous planning leads to inefficient land management, minimal to nil enforcement and hence affects residents and/or proprietors as it affects land value (McLaugh-lin, 2012; Hilber and Robert-Nicoud, 2013; Lam and Man, 2013; Monkkonen and Ronconi, 2013; Boamah, 2014; Ayotamuno et. al., 2010; Adedokun, 2011; Ajibola et. al., 2012; Bello and Arowo-segbe, 2014 in Gwamna et al., 2016) . The poor comprehension and implementation of land use and planning have a negative impact on its land use order (Yahaya and Ishiak, 2013 in Gwamna et al., 2016). Past studies have proven that non-conformity in land use shall likely lead to ineffective land development (Li et al., 2020). Apart from that, Gwamna et. al.'s study affirms its hypothesis that land policy affects land use; which supports this research's Conceptual Framework (in Figure 1.9) and possible hypothesis H1 of Figure 4.2 in Chapter 4.

Supporting Gwamna et. al.'s findings, conflict in land use may affect the effectiveness of land management when a lack in policy harmonisation occurs. Makgobi et al., (2020) stated that apart from poor government planning, lack of consensus between land owners and the government were some of the issues that affects land administration. Issues of conflicts have been on a debate for more than a decade in the state of Selangor, ever since it was first introduced through *Rancangan Tempatan Petaling Jaya 1* (Petaling Jaya Local Plan 1) (RTPJ1) (*Pengubahan 1*) (Amendment 1) in year 2007. The need for flexibility in land use is assumed as a demand in order to achieve urban growth, hence allowing land use other than its express conditions as declared by PTGS in Figure 2.2. Gyourko and Molloy (2015) in Hortas-Rico & Gómez-Antonio (2020), have stated that policies regarding zoning are made by local governments with means to change land use and have quality and quantity control over residential development. This takes us to a conclusion that land use conflicts are not favourable in terms of land management, but the non-conforming nature of temporary land use within the context of urban or city planning needs to be addressed, since land use in Petaling is prioritised for residential purposes.

The relationship between policies in regards to socio-economic development and transitions in land use is not something that is common and needs further studies, as socio-economic changes are affected by the efforts of the government in fine-tuning policies according to current resources, not ruling out the likeliness of land use contradictions (Tian et al., 2020).

2.8.1 Primary and Secondary Land Use In Other Local Councils

Evidences on temporary planning permissions for land use of other than its express condition are also present through Local Plans from other Local Authorities in Selangor. For example, Figure 2.7 and Figure 2.8 are snapshots of activities allowed in a particular zoning which contradicts its express conditions through its Use Class Order (within the Local Plan), in *Majlis Daerah Kuala Selangor* (Kuala Selangor District Council) (MDKS) and *Majlis Bandaraya Subang* Jaya (Subang Jaya City Council) (MBSJ).

NO. INDEKS : 43-A

BPK	KOLUM I	KOLUM II	KOLUM III	KOLUM IV
	Jenis Guna Tanah	Aktiviti Yang Dibenarkan	Aktiviti Lain Yang Dibenarkan Dengan Syarat	Syarat Yang Dikenakan
3.3 : Kg. Sungai Sireh – Kg. Sungai Burong	Kelas I : Pertanian	Kelas I1 : Tanaman (Kawasan Jelapang Padi)	Kelas A : Perumahan A8: Rumah kampung	Hanya perumahan kampung sedia ada sahaja dibenarkan
			Kelas B :Perniagaan / Tred B9: Penginapan Pelancong B20 : Agro-Pelancongan	Penginapan pelancong pada kategori chalet homestay sahaja dibenarkan (rujuk perincian kawalan nisbah plot di Jilid 1 : Laporan Cadangan Pembangunan)

Figure 2.7 PDF Document Snapshot of Majlis Daerah Kuala Selangor's Local Plan

Source: *Rancangan Tempatan Daerah Kuala Selangor* (Kuala Selangor District Council Local Plan) (RTDMDKS Jilid 2 2020)

Table 2.1
Translation of Figure 2.7: PDF Document Snapshot of MDKS's Local Plan

Small Planning Block	**Column I**	**Column II**	**Column III**	**Column IV**
	Land Use Type	**Activity Allowed**	**Other Activity Allowed With Conditions**	**Conditions Imposed**
3.3: Kg. Sungai Sireh – Kg. Sungai Burong	Class I: Agriculture	Class II: Cultivation (Padi Field Area)	Class A: Residential A8: Country House	Existing country houses only
			Class B: Commercial / Trade B9: Guest House B20: Agro-Tourism	Homestay chalet category only (refer details on plot ratio in Folio 1: Development Plan

Yusup et al. (2018) stated that the short-term nature of Temporary Planning Permission under the provision of Section 22(5)(a) of the TCPA may affect planning standards and guidelines and also the surrounding areas in terms of current and future land use, current building use, land transportation system, infrastructure, public amenities and the general public's socio-cultural wellbeing. Evidences from past studies shown that land use planning is heavily influenced by land value and accessibility to such premise (Guan Li, 2019), and vice versa, land value is greatly affected by land use planning and highly influenced by land use allocation (Wyatt, 2019).

Whilst temporary planning permission promotes some sort of flexibility in planning, one of the side effects is the vagueness in land value; a main factor used for both Further Premium and Assessment Rate calculations. Gyourko and Molloy (2015, in Hortas-Rico and Gómez-Antonio (2019)) stated that policies regarding zoning are made by local governments with means to change land use and have quality and quantity control over residential development.

KOLUM I		KOLUM II	
Guna Tanah Utama	**Kelas Kegunaan Tanah Yang Dibenarkan**	**Guna Tanah Sokongan Yang Dibenarkan Dengan Syarat**	**Kelas Kegunaan Tanah Yang Dibenarkan**
C – Industri	C1 – Jenis Bangunan C2 – Gudang (*warehouse*) C3 – Industri Ringan C4 – Industri Sederhana C6 – Industri Khas C7 – Pusat Barangan Lusuh C8 – Industri Perkhidmatan C9 – Industri Desa / Industri Kecil &Sederhana	**B – Perniagaan & Perkhidmatan**	B2 – Perniagaan Runcit B3 – Perniagaan Borong B4 – Perkhidmatan Peribadi & Isirumah B5 – Pusat Makanan B6 – Pasar B7 – Perniagaan & Pusat Pameran B8 – Perkhidmatan Perniagaan & Profesional B10 – Pendidikan Swasta B11 – Rumah Kebajikan Swasta B12 – Kesihatan Swasta B15 – Stesen Minyak & Gas B17 – Hiburan & Rekreasi Komersial B18 – Asrama B19 – Enterprise B20 – Perkhidmatan Kenderaan B21 – Perniagaan Khas

Figure 2.8 PDF Document Snapshot of MBSJ's Local Plan (Amendment 2) 2020

Source: Subang Jaya City Council's RTMPSJ (P2) 2020

Table 2.2
Translation of Figure 2.8: PDF document snapshot of MBSJ's Local Plan (Amendment 2) 2020

Column I		Column II	
Primary Land Use	**Use Class Order Allowed**	**Secondary Land Use with Conditions**	**Use Class Order Allowed**
C - Industry	C1 – Building Type C2 – Warehouse C3 – Light Industry C4 – Medium Insdustry C5 – Special Industry C7 – Ragged Goods Centre C8 – Service Industry C9 – Cottage & Medium Industry	B – Commercial & Service	B2 – Grocery store B3 – Wholesale B4 – Personal/home service B5 – Food store B6 – Market B7 – Commercial & Showroom B8 – Business & Professional Support B10 – Private School B11 – Private Welfare Home B12 – Private healthcare B15 – Petrol & Gas Station B17 – Commercial Entertainment & Recreational B18 – Dormitory B19 – Enterprise B20 – Transport Services B21 – Special business

Given the 'Mirror Principle' as a practice in land management, secondary land use clearly does not reflect the activity and/or land use allowed as per primary land use, as the latter does not reflect land's express conditions as per RDT. This takes us to a conclusion that land use conflicts are not favourable in terms of land management, but the non-conforming nature of temporary land use within the context of urban or city planning needs to be addressed, moreover that the land use in Petaling is prioritized on residential purposes. To fully understand how these variables affect each other, this research shall explore the interdependence of land use plans, land policy, land value and land growth, and hence how it affects land revenue in the end.

2.9 Temporary Land Use: Theories and Implementation

In general, there is not a definite consensus amongst researchers on the term temporary use of land and/or building; hence lacks in theory (Haydn and Temel, 2006, p. 17 in Moore-Cherry & Mccarthy, 2016). Temporary uses are more of a short-term in nature until there is a permanent redevelopment, usually shorter in nature than the standard building cycle (Colomb, 2012; Tonkiss, 2013; in Moore-Cherry & Mccarthy (2016). Temporary urban use of land and/or building should be included within the planning process through the identification of zones or areas of tolerance, and should be not only be flexible, but most importantly holistic. Although temporary urban use has been a success, many have debated that it is theoretically achievable as oppose to implementable (Moore-Cherry & Mccarthy, 2016). This is also consistent with findings by Michael et al., (2019) in regards to research by Andres (2013), Henneberry (2017) and Moore-Cherry and McCarthy (2016) on temporary use of land and/or building for urban regeneration, where there was no unanimous consensus in regards to the potentials or limitations nor its procedures in practice, especially for long-term means. Temporary reuse of land and/or building is one of the long-term design and planning strategies to gradually transition a city as a response to the community's needs, demands and preferences (Szaton, 2018; Ikeda, 2018; Kim, 2019). According to Beckmans and de Boer (2014, p.7 in Henneberry, 2017), temporary use is an evidence of change in town planning pattern, specifically in terms of city-building, and where it is more flexible and robust (Bishop and Williams (2012), pp. 3-4 in Henneberry, 2017). However, according to Oswalt et al. (2013, in Henneberry, 2017), a temporary use or an informal use of land and building affects urban development. Henneberry (2017) also added that temporary use is one of a cheap way of development because it omits the standard and formal planning measures. Although these theories seemed to be supporting temporary use of land and/or building as means to achieve successful redevelopment of cities, it is important to note that the context of land and/or building being discussed were specifically on vacant land and/or building. However, there is no solid evidence that temporary use contributes to sustainable and inclusive economic growth (Chang, 2018).

In the context of this study which narrows down to the implementation of Temporary Planning Permission (TPP) for a temporary use of building specifically within the Limited Commercial zoning area, Arshad (2015) in Yusup et al., 2018) defined temporary planning permission as a both renewable and revocable temporary planning permission granted by the local planning authority that is valid for a certain period of time and prioritizes the interests of the public. What makes a temporary planning permission different from a standard planning permission is the development scale and period of validity set by the local planning authority. Other than that, it still requires standard processes upon submission such as development charges and getting consent from adjacent neighbours (Yusup et al., 2018). (Yusup et al., 2018) added that temporary planning permission's provision is limited to Section 22(5) of the TCPA and shall not affect the surrounding areas nor shall it impact its social and economics aspects.

Temporary or secondary use as defined by (Lehtovuori & Ruoppila, 2012) is where a vacant, abandoned and/or rarely used land or building with no near plans of development is being used for an activity other than its intended use, within a stipulated period of time. A temporary land use generally reflects a rather 'failed' town plan, where what was originally planned and built in accordance to zonings could not survive, and/or what was seemed ideal at that time could not be delivered within the stipulated future (Andres, 2013). Temporary use of land and/or building may help improve diminishing urban qualities (Lehtovuori & Ruoppila, 2012). However, long-term planning is still relevant when it comes to temporary land use as aspects of environment and architecture are still relevant and crucial (Oswalt et al., 2013). This indicates that proper guidelines on allowing temporary use of land and/or building must be present in order to preserve the essence of town planning.

The fact that temporary uses are in many cases used to bridge a gap in a crisis-ridden real estate economy is not new. However, it is interesting to note that for those places affected by the crisis, the overlap of two completely opposing systems—a delocalized financial market that has lost control and a network of locally rooted temporary uses—presents itself as nothing less than a challenge to realign previous policy (Oswalt et al., 2013). A study on two cities i.e. Bristol and Liverpool have found that although the idea of temporary use of land supports redevelopment strategy, it is in actual fact profoundly over-claimed and that there was no solid explanation on the pros and cons of implementation (Michael et al., 2019).

Lehtovuori and Ruoppila (2012) introduced four types of approaches of temporary land use towards achieving a well-planned planning and development, specifically used by public authorities. The 'Best Practices' approach focuses on localized, non-commercial temporary activities as a preliminary step to create a 'change of air' and bringing the community back to the location, prior to developing a policy and thus implementations. As a comparison based on the study by Lehtovuori & Ruoppila (2012) and Praticò & Di Milano (2016) on 'Best Practices' approach theory and the practices of LC, the LC premises utilizes residential or industrial building for commercial purposes whilst Renew Newcastle offered temporary use of existing commercial building for small businesses and/or other non-commercial and marketing purposes at a no to small rent, on a renewable 30-days basis until an offer of property purchase or a need of development occurs. The option to offer temporary use should be specific in location, cheap in rent and free from constraints as its purpose is an experiment-driven space (Lehtovuori & Ruoppila, 2012). This is however differs from LC where temporary use is on a residential building where quit rent imposed is on residential rate by the PDTP, and being levied business licensing at a commercial rate by the local authority MBPJ.

According to Magrath Insight (2012), Temporary Planning Permission are granted for two reasons; one, is for a temporary use of until it is no longer necessary, or two, as a 'trial run' to test the impact of intended use of land and/or building (Yusup et al., 2018). Opposing parties towards the grant of Temporary Planning Permission may appeal at the Appeal Bard and may be approved with planning approval revocation, followed by the issuance of requisition notice and /or planning offenses (Yusup et al., 2018). Even though temporary in nature, Temporary Planning Permission may affect its surrounding area in terms of planning standards and guidelines, current and/or planned building and/or land use, local economy, the general public and socio-cultural, roads and traffic system, ecosystem, infrastructure and amenities (Yusup et al., 2018). Despite being praised by the temporary occupants or users for its flexibility, this "creative city" is however most likely to benefit those with businesses compared to other users. And although it is the ideal planning of the new era, planning policy and matters related to are still of the conventional ways (Oswalt et al., 2013).

Interestingly, (Oswalt et al., 2013) sees temporary use of a building as an advancement of urbanization where fabrication is made on existing premises. It is focused on areas 'unplanned' for both short-term and medium-term commercial activities and areas that were not viable for temporary use of individual businesses. It is a process of trial-and-error of building use as to evaluate the best use of existing building(s) (Oswalt et al., 2013).

Real-World Implementation

An example of a successful temporary land use will be in the Europe; Berlin, Helsinki, Amsterdam, Munich, Kiev, Rome and London, where it has been practiced over the course of two decades ago (Oswalt et al., 2013). Temporary land use was a favourable town planning strategy as mass producing economy turns into knowledge-based economy. This requires a more flexible use of building and land in order to accustom to current economic activity (Oswalt et al., 2013). But in the case of Europe, its town planning concentrates on private equity and stimulating the economy, where what was originally a comprehensive town planning which includes providing conducive living space now becomes a first-come, first-build township, leaving areas of land left in between undeveloped (Oswalt et al., 2013). It is where the first ones to build has more gaining power as they "set" what follows, and these undeveloped areas of land that were usually where temporary use takes place. On the contrary, undeveloped land in Petaling were to be developed according to the MBPJ's local plan. Any proposal or change for land development that were not in-line with the local plan must go through a set of procedures and gazetted before any development is allowed, therefore a time-consuming development process. Temporary uses are not a cure-all, but they are evidence of this change in thinking and lead the way toward an organic urban development (Oswalt et al., 2013). In the case of temporary use of underused land in its city of Seoul, the focus was intentional as to slowly redevelop these spaces as according to proprietors' needs, demands and preferences (Kim, 2019). In other words, the aim was to encourage more people coming into the city and specifically directed to the "unpopular" sites, before redevelopment occurs.

2.9.1 Temporary Land Use and Planning Permission

Going back to about two decades ago, the first few cases of land use contradiction that were attentively attended to were issues of industrial activities conducted on non-industrial land, and specifically on agricultural lands. As Malaysia moves toward becoming a developed country, the state of Selangor as one of the few, has been selected to champion urban growth and sustainable development. The trend of placing temporary industrial buildings on agriculture lands were sought-after and has brought to the introduction of a special permit through the Director General of Lands and Mines Circular No.1/2003 (*Pekeliling Ketua Pengarah Tanah dan Galian Persekutuan Bilangan 1/2003*) (Jabatan Ketua Pengarah dan Galian Persekutuan, 2003). The circular was also issued based on the power conferred to a State Authority (*Pihak Berkuasa Negeri*) through subsections (f) and (g) of Section 115(4) of the National Land Code 1965 (NLC), where implied conditions spelt includes the use of agriculture land for any other activity than agriculture when deemed fit.

The spirit behind this circular is to ease the burden of paying Further Premium imposed to agricultural land owners when converting their land's express condition from "Agriculture" to any other than, due to the fact that the activities conducted are of "temporary" in nature, or within a short period of time. However, each local authority defines their own period or term in relations to "short-term" use. Prior to this, the types of short-term activities must be enlisted and approved by the state government, and shall be renewable on a yearly basis.

In the event that breach of permit occurs, land owners are mandated to convert their land use to that according to the activity conducted through Section 124 of the NLC. The binding contract of these permits are spelt through memorials endorsed in the RDT mentioning the validity period and expiration date of the given approved permit. A breach of the permit shall then be construed as a breach of condition under Section 125 of the NLC and liable to land forfeiture under Section 127 of the NLC.

This circular entails procedures of using agriculture land for non-agriculture activities through the use of the said permit, catered for the sole purpose of making a leeway for certain industrial and commercial premises to operate temporarily within a fraction of the said land, and not mandating land conversion. This allowance of temporary land use appears rather vague in the aspects of a breach of condition within the context of the NLC, where such land use in a temporary basis is not covered within any provisions of the NLC.

The setback of this circular is that it targets those who own the DT of "Agriculture" lands only, whereas according to the Selangor State Structural Plan 2035 (*Rancangan Struktur Negeri Selangor 2035*), agricultural land use has been set to areas outside of the district of Petaling. Over the years, such leniency and flexibility had however brought to unprecedented cases of temporary land use through Temporary Planning Permission granted by local authorities, bringing land use to a contradiction in the aspects of express condition as per DT.

In the aspects of town planning, planning permission applications submitted to local authorities that have met all requirements shall then be granted a permission under the provisions of Section 22 of the TCPA, where the planning permission granted is intended for a long-term development, land and building use. However, under the subsection 22(5) of the TCPA, applicants may be granted a Temporary Planning Permission, where the development, land and building use are only permitted within a specific period. Failure to ensure that the land and/or building use to be restored into its original use by the expiry period may very likely to cause land owner to be fined. The focus of this study is the issuance of Temporary Planning Permission (TPP) within Limited Commercial zoning in the MBPJ administration area to land owners and how this permission had caused a contradictory in land use due to the contradicting provisions pertaining land use between the NLC and the TCPA. The contradictory hence may have a domino effect on land revenue collections.

Referring to item 3.1 in the circular *Pekeliling Pelaksanaan Akta 172: PPA 15 - Prosedur Permohonan Kebenaran Merancang (KM) Tempoh Terhad di Bawah Perenggan 22(5)(a)* (PLANMalaysia, 2020), the length or term of period for any TPP were not mentioned, nor the type of development allowed. However, it is found that item 3.2 of the circular had misinterpreted the provisions of Section 127(3)(b) of the NLC, where it was mentioned that no legal actions nor forfeiture of land shall be taken if a said land has breached its express condition had lasted for more than 12 years. In addition, the circular also mentioned that after 12 years of a breach of condition, the State Authority shall not mandate land proprietor to alter its land use to its original condition. This had become the basis of TPP granted for a maximum of 12 years in accumulation for each approved application. The provision of Section 127(3)(b) of the NLC in fact means that when a land had been issued a Notice 7A for breaching of condition and a note had been endorsed in the DT, and that there were no other actions following after such Notice for 12 years, then the breach of condition is null and void. It is within that 12-year time frame that any legal actions, compound or forfeiture of land is valid. Any compound, legal actions and/or forfeiture of land to be taken after the maturity period of 12 years is illegal and therefore shall follow procedures back to square one for a breach of condition.

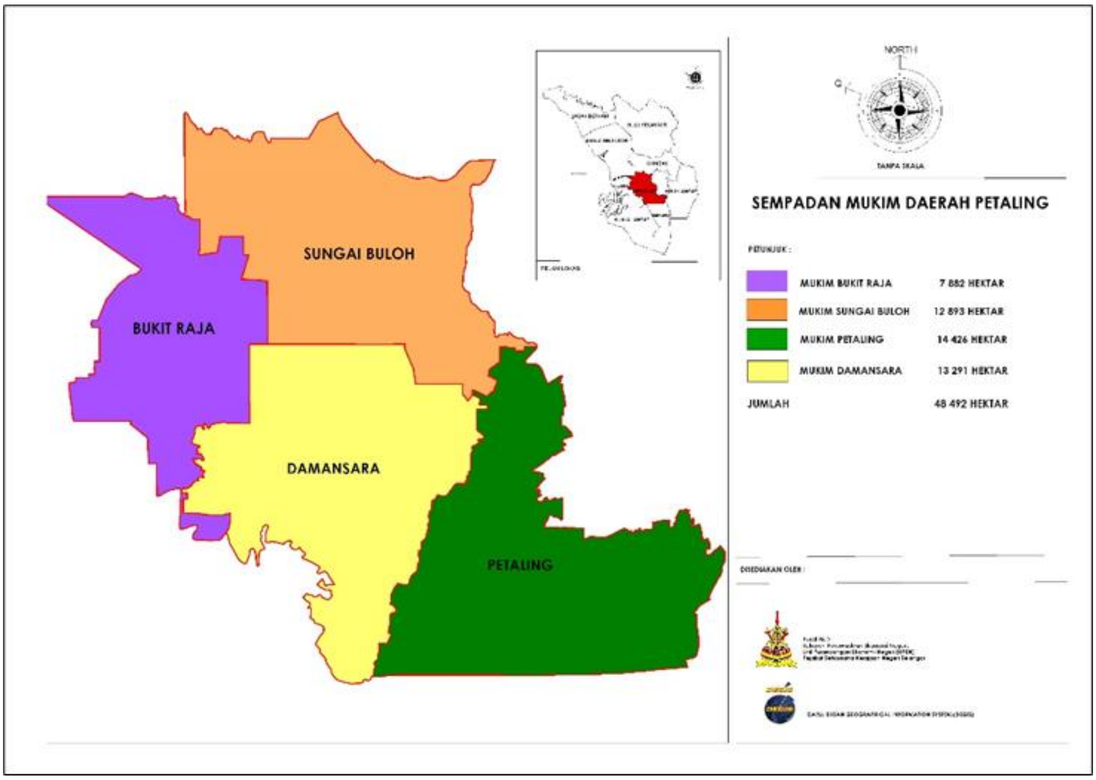


Figure 2.9 Parish Borders Within the District of Petaling

Source: Petaling District and Land Office,
https://www.selangor.gov.my/petaling.php/pages/view/27?mid=114

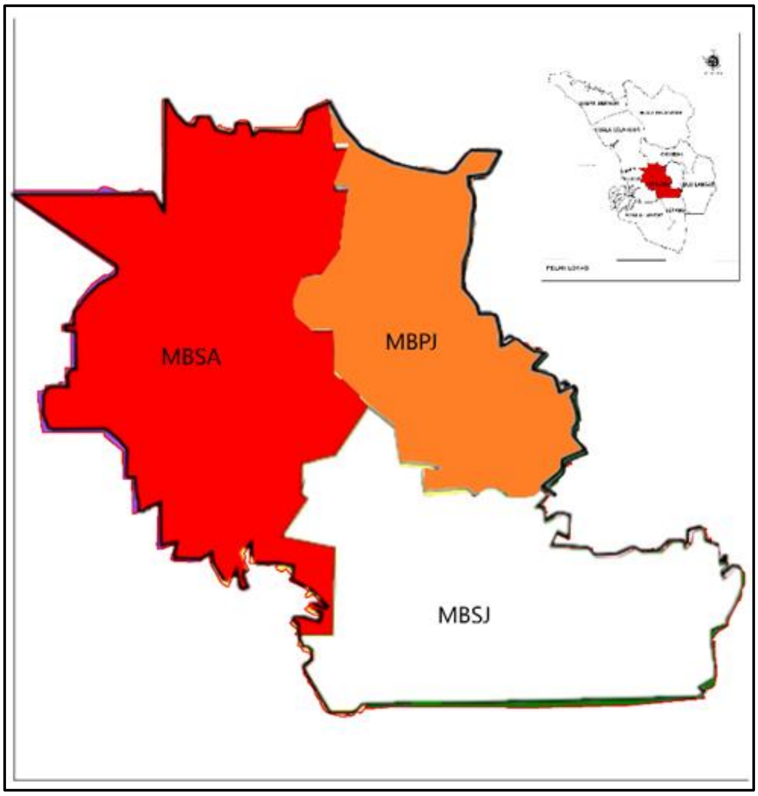


Figure 2.10 Rough Sketch of Local Authorities' Areas of Administration Within the District of Petaling

In other words, the NLC provisions within the circular was rather misunderstood where actions for breach of condition may not be taken after 12 years and may remain land use as it is without reinstating to its original express condition. In actual fact, the land shall still be in breach of condition, as long as that there is a new Notice 7A issued and endorsed. Hence even after 12 years, the land shall continue to be in breach of condition and liable for compounds and/or forfeiture of land.

In the article *Temporary Uses of Space in Berlin* by (Colomb, 2012), vacant lands spells urban failure, a ghostly area that does not bring interests nor profitability. Temporary land uses for vacant space in Berlin gives an opportunity of a 'trial run' for what it could potentially be. In relations to that, (Oswalt et al., 2013) sentiments that the temporary use in Berlin targets vacant spaces and allows temporary users to have a trial test on the sort of activity that would most likely to succeed. A very similar situation took place in the City of Hamilton where temporary land use was in regards to existing vacant land that were mainly used as recreational parks, markets and farm and to be potentially reused mostly for similar but more enhanced land use (Kirnbauer & Baetz, 2014).

In regards to potential use, (Lehtovuori & Ruoppila, 2012) elaborated that temporary use of a land or building is allowed within a reasonable period of time, giving the opportunity to test market potentials of the conducted activity. It is also one of the ways of attracting buyers and/or investors through planning exercise called place-making. However, this exercise of place-making focuses more towards under-used or empty sites (Lehtovuori & Ruoppila, 2012), which is also the case in Seoul where this theory on place-making could very well be the adopted version for Limited Commercial exercises in MBPJ, but not in the context of an area with low economic and/or human activity.

In an article by (Uffer, 2013) on a book called 'The Temporary City' by Peter Bishop and Lesley Williams (2012), land-use planning has made it difficult for land use change as the temporary structures in discussion are not of built structures but merely structures that is 'mobile' such as those in street markets and pop-up shops. This is particularly within the context of 68 countries in study, which most are European countries.

In this study, land use in the context of NLC represents the express condition within the DT, whilst in the context of TCPA represents zoning in the local plan. In reference to the concept of 'mirror principle', the activity conducted on a piece of land shall reflect its express condition and all matters as registered. Any alterations, modifications and/or changes made to a DT shall come from the registered land proprietor willingly or out of court order. Therefore, through the concept of "indefeasibility of title", land proprietor has every right to maintain land use as per DT and not have it altered according to local council's zoning. In the context of this study, temporary land and building use in discussion will not involve land for public use, recreational or any gazetted lands and focuses only on private-owned lands. Therefore, primary land use reflects express conditions within a DT, and reflects the Primary Land Use within a local plan.

Temporary Planning Permission within the context of Petaling refers to temporary use of owned and existing building within its own land boundaries as shown in their DT. In the case of lawfully registered land lots which have existed before there was any town plan in force, local authorities are most likely to design a town plan to suit the existing land use. However, such cases are unlikely to happen now within the district of Petaling as its local authority MBPJ (then known as Lembaga Bandaran Petaling Jaya) has been in force since year 1964. Given the administrative powers by the State Authority, MBPJ had since allowed to plan future directives for the district within the context of town planning. This would also mean that undeveloped lands - whether privately owned or State-owned have been included within the local plan and shall be developed for its intended use.

2.9.2 Temporary Planning Permission: The Effects of Non-Conformity

In the case of Limited Commercial premises which conducts activities based on temporary planning permissions, generally it is assumed that the land proprietor does not get to fully utilize the land as per approved limited planning permission due to strict business conducts nor do they get to enjoy the privacy and peacefulness of a home, yet being charged for something that is more than for residential use. It is important to note that Limited Commercial premises are 'temporary' in nature, and such temporary conditions again ceases to exist within the National Land Code (Revised – 2020) (NLC). S.120 of NLC however provisioned land use to be categorized accordingly by the virtue of the state government. In the context of Selangor, such categories have been spelt out in the Selangor Director General Land and Mines Office Circular No. 4/1998 (*Pekeliling Pengarah Tanah dan Galian Selangor Bilangan 4/1998*). In this circular, Limited Commercial premise clearly falls within the 'Commercial' category, therefore shall be treated as land and building use in breach of condition.

Furthermore, the non-conforming nature of Limited Commercial premises have brought legal actions towards the Local Authority in study i.e. the Petaling Jaya City Council (MBPJ), where claims were made based on a breach of condition under S.125 of the NLC. It is significant to highlight that if proprietor decides to alter express condition from 'residential' to 'commercial' as to conform to the NLC for the means of conducting commercial activities, the new 'commercial' express condition will then bring to a breach of land and building use under S.18 of the Town and Country Planning Act 1976 (TCPA) for non-conforming to zoning. Due to misconceptions of the conventional policies which should have been thoroughly evaluated, both land proprietors and town administrators have used land and/or building temporarily with means to enhance their benefits (Oswalt et al., 2013). Due to its flexibility, temporary use of land and/or building may create a hype and subsequently affects real estate value (Lehtovuori & Ruoppila, 2012).

2.9.3 Temporary Planning Permission: 'Limited Commercial' Zoning

The rise of "Limited Commercial" started in year 2007 when the then Petaling Jaya Municipal Council (now known as Petaling Jaya City Council or *Majlis Bandaraya Petaling Jaya*) (MBPJ) made allowances within their Local Plan, strips of residential and industrial areas situated on parallel to main and/or major roads the option to conduct commercial-like activities within the vicinity of a residential and/or industrial building. This has led to many aggrieved neighbouring land proprietors as they can no longer enjoy the environment of a residential and /or industrial area. The term "limited" literally meant that the commercial activities to be conducted within the zoning area have limitations in terms of types of activities and building façade.

In the context of premises within the 'Limited Commercial' zoning, observations have led to a similar conclusion – almost abandoned and vacant premises along main streets of Petaling Jaya are not just a sight for sore eyes but also a place of potential hazards like wild animals and vandalism. It is assumed that these premises have been abandoned due to its unstrategic location in terms of residential purposes along the main road with high traffic volume. To curb issues as such, the use of a land and/or building on temporary basis may minimize the likeliness of vandalism, apart from restoring its value (Andres, 2013). However, Colomb (2012) stated that temporary land use is one of the least sought alternative to land development as it may disrupt the essence of town and urban planning.

2.9.4 Temporary Planning Permission: Other Contributing Factors

In relations to permission to use land and/or building in a temporary manner, low birth rates and migrating residents contribute to increasing vacancy in residential buildings and relocation of business areas to a less urban area. This then leaves the former office and retail-related buildings to be minimally, if not unoccupied entirely (Oswalt et al., 2013). Given what is very similarly happening to Petaling through observation, it could very well be one of the contributing factors of local authorities within the district of Petaling to allow temporary land uses. Stepping out of the norm, a rather non-traditional way of life is being introduced through the temporary use of an area or space, making it a somewhat uncontrollable in terms of town planning (Andres, 2013). Temporary land use may be a one-time only or on repetitive basis, and may even move to one place to another according to its demands which in turns help property owners to gain returns from rents as compared to no income due to nil demand (Lehtovuori & Ruoppila, 2012).

Gentrification is the new trend where often both the highly-profession married couples not bearing children and singles choose to live in exclusive remodelled houses and apartments located within or in close proximity of the Central Business District (Harris, 2013). The singles, youngsters and self-employed whom venture into flexible and/or short-term employments are receptive towards temporary engagements as their nature of work requires mobility (Uffer, 2013). Apart from that, property owners purposedly marketed their ‘temporary activities’ as to gain more reviews and be notifiable by others who might be interested in conducting events (Oswalt et al., 2013)

Modern technology incorporated in building designs have majorly disregarded elements of natural resources for what claims to increase quality of life, to which in turn has disrupted the natural ecology of human well-being (Kashef, 2016).

2.10 Land Revenue Theories

General theories in regards to land revenue were selected according to the current practices for the state of Selangor, which includes the district of Petaling. In the context of this study, theories related to are land taxation and land use conversion, of which is directly related to land premium collections. The ad valorem method is the most common practice amongst municipalities within the western countries of the European Union in relations to immovable property taxation because it almost accurately reflects the actual market value of the said property (Janoušková & Sobotovičová, 2019). Bastable (1903) and Sommerfield (1979) in Sahari et al., (2020) mentioned that tax collections are not meant just for distribution of wealth, but also as a means to control the import of goods and other purposes such as development in terms of economy and social. Sahari et al., (2021) also added that an indicator of tax administration efficiency is when it does or does not disrupt the economic environment; efficient when it has minimal impact, or non-efficient when otherwise. In addition, Al Fahmey Abdul Rahim (2010) in Sahari et al., (2021) stated that the level of efficacy in tax administration is also affected by outdated policies and laws in regards to land matters. A more efficient taxation practice is to have various local coefficients to suit parts of municipalities where real estate value may differ according to factors such as land use, location and inflation (Janoušková & Sobotovičová, 2019). Evidences on the usage of coefficients are found in Item 13: Annual Rent in the Selangor Land Rule 2003. Taxation should be based on value of land instead of value of property, where the more urban areas shall contribute to higher land revenue (Chen et al., 2018); Youngman and Malme (1994) in McCluskey and Trinh (2013). Wyatt (2019) stated that if a land tax is based on a “planned” value through zoning and land use, the land proprietor is forced to fully utilize the land and pay the tax imposed, for failure to do so shall be in his dispense. As for the case in Vietnam, individual land tax charges such as land rent, land use charge and transfer of land are not much economical as the sale and purchase of properties have been declining (McCluskey & Trinh, 2013).

Other factors in ensuring efficiency in tax collection lies in the workforce. When the level of competence amongst the workforce is regularly increased through trainings and expansion of knowledge, tax collection methods become more effective (Nasrullah & Siraj, 2020). Some of the strategies implemented in order to boost local tax revenue include public awareness and their role as tax payers and a solid regulations, policies and tax systems (Hermanto et al., 2018). One of the sources of revenue for the government is land tax, hence the comprehension of the dynamics of land use and land taxation. However, the level of compliance to land taxation remains at low, of which requires more future research (Kalkuhl et al., 2018).

Apart from land taxation, both land-use conversion and expansionary zoning are one of the main sources of fiscal revenue for a local government (Hortas-Rico & Gómez-Antonio, 2020). Unlike the Growth Machine Theory introduced by Molotch, H (1976), China focused on its agricultural land use conversions within its rural and outskirts areas in order to expand urban growth. The economical urban land in turn helps boost local government's revenue through transactions and tax impositions (Chen et al., 2018). When local authorities have limited revenue generating activities such as tax instruments, land-use conversion is highly regarded as it has the biggest returns in terms of land-based financing when it comes to rapid urban growth (Hortas-Rico & Gómez-Antonio, 2020).

As a conclusion, theoretically, it is found that land policy and land use have causal effects towards one another; land use and land value also has causal effects towards one another, whilst land policy affects land value directly and land value affects land revenue directly. The theories have shown that land policy, land use and land value ultimately affects land revenue.

2.11 Land Revenue: National and State Policies

The locus standi for land revenue and local authority's collections in Malaysia is derived from the Federal Constitution of Malaysia 1967 which is further elaborated in para 2.11.1.

2.11.1 Federal Constitution of Malaysia 1967

The Constitution has ruled that revenue pertaining land matters shall be under the administration of the State Government. The power to collect revenue has also been conferred to the State Government through S.14 of the NLC. In the Tenth Schedule of the Constitution of Malaysia 1967 (Malaysian Government, 2020) under the title 'Grants and Source of Revenue Assigned to States', Part III – Sources of Revenue

Assigned to States, it was specified that the types of revenues that a state shall collect are based on:

i) Item 2 – Revenues from lands, mines and forests; and
ii) Item 7 – Revenue of town boards, town councils, rural boards, rural councils, and similar local authorities other than:
    a) municipalities established under any Municipal Ordinance;
    b) those town boards, town councils, rural boards, local councils and similar local authorities which have power under written law to retain their revenues and control the spending thereof

Item 2: Revenues from lands, mines and forests

National Land Code (Revised – 2020) (Act 828)

In accordance to NLC, power of State Authority to make rules in regards to collecting revenue are provisioned under Section 14 which stated:

> *(1) Subject to subsection (2), the State Authority may make rules generally for carrying out the objects and purposes of this Act within the State, and in particular, but without prejudice to the generality of the foregoing, may by such rules make provision with respect to—*
>
> *…*
>
> *(g) the fees or levy to be paid in connection with any matter arising under this Act;*
>
> *(j) the collection, remission, rebate, payment by instalments or deferment of payment of any item of land revenue;*

Item 7: Revenue of town boards, town councils, rural boards, rural councils, and similar local authorities

Whilst for Item 7 in relations to revenue collections by local authorities, the power to collect revenue has also been conferred through Section 39 of the Local Government Act 1976 (Act 171) (LGA) (Legal Research Board, 2020) which includes:

> *"(a) all taxes, rates, rents, license fees, dues and other sums or charges payable to the local authority by virtue of the provisions of this Act or any other written law;*
> *(b) all charges or profits arising from any trade, service or undertaking carried on by the local authority under the powers vested in it…;*
> *(c) all interests on any monies invested by the local authority and all income arising from or out of the property of the local authority, movable and immovable; and*
> *(d) all other revenue accruing to the local authority sourced from the Government of the Federation or of any State or from any statutory body, other local authority or from any other source as grants, contributions, endowments or otherwise"*

2.12 Comparative Study

The ultimate goal of this study is to explore the consequences and/or outcome of implementing temporary planning permissions and how it may or may not affect land revenue collections. Before diving in into Malaysian context and specifically the district of Petaling, a brief comparison in terms of land revenue between selected countries namely Singapore, Australia and New Zealand whom use the Torrent system for land management.

In reference to Table 2.3 and within the context of Malaysia, there is a crucial difference when it comes to the terms in regards to property tax. In general property tax is defined as a tax levied based on the use of building, land, etc. as one unit, whereas in Malaysia, property is being taxed by two different authorities namely the land office on land tax; and the local government on assessment fee.

Table 2.3
A Comparative Study of Property or Real Estate Revenue Sources for Selected States in Malaysia, Singapore, Australia and New Zealand

Area	Land Tax	Property Tax	Council Rates/Fee	Land Use Conversion Premium (Non-Tax)
Selangor, Malaysia	√		√	√
Singapore		√		
Victoria, Australia	√		√	
Auckland, New Zealand			√	

Land tax refers to the express condition imposed, whilst assessment fee is based on the use of building, license and/or permit issued etc. With the different revenue collectors in Selangor as compared to the other states (of countries) as shown in Table 1.6 (in Chapter 1), it may be one of the causes of contradicting land use plans due to different policies.

2.13 Sources of Land Revenue in Selangor

In accordance to the definitions of 'land revenue' in Chapter 1, land revenue comes from land premium and quit rent payable. In the context of this study, the specific land premium involved is for land conversion and the quit rent associated with the land condition (category and express condition).

2.13.1 Land Premium

One of the key performance indexes for a district is the revenue it generates annually. According to the AG Report year 2019 (National Auditor Department of Malaysia, 2019b), the state of Selangor has been generating hundreds of millions to billions of incomes every year and the district of Petaling has been a top contributor to the state. The two main revenue collections come from payment of land premium and quit rent, or also known as land tax. It is significant to note that about 70% from the collections came from the payment of land premium. Land premium collection comes from payment upon land conversion approval, whilst quit rent collection comes as a yearly payment from land proprietors as a "rent" for occupying a piece of state land,

and may be revised as according to state's powers under Section 14 and Section 101 of the NLC, subsequently after an alter in express condition through land conversion occurs. In reference to Section 18(1)(b) of the NLC, land premium calculation shall be referred to the SLR.

Based on these formulas in Figure 2.11, land premium is collected upon the approval of land matters that includes land use conversion and extension of lease. These land matters are crucial in terms of land development in which supports town planning.

Land Conversion Formula	Quit Rent Formula
Rate* x Current Land Value x Land Area (in metre^2)	**Rate* x Land area (in metre^2)**
As an example, land use conversion from Residential to Commercial:	As an example, quit rent imposed on a town-status Residential land in Petaling Jaya:
10% x RM550.00 per metre^2 x 450 metre^2 = RM24,750.00	RM0.05 x 1200 metre^2 = RM60.00
*Rate is according to Further Premium rate	*Rate is according to land status (village/town/city)
Note: Premium is to be paid one-time only	Note: Quit rent is payable annually

Figure 2.11 Land Conversion and Quit Rent Formula Based on SLR

Based on the formula, it is duly noted that "land value" is of essence prior to determining the final amount of fee to be paid, which shows that there is also a correlation to land revenue collections. In relations to these formulas, land premium is collected upon the approval of land matters that includes land use conversion and extension of lease. These land matters are crucial in terms of land development in which supports town planning. Based on the formula, it is duly noted that "land value" is of essence prior to determining the final amount of fee to be paid, which shows that there is also a correlation to land revenue collections.

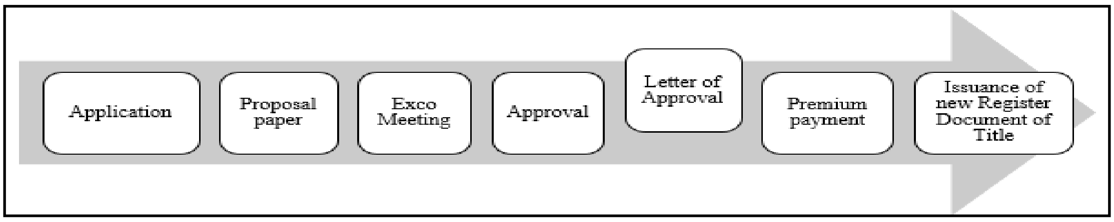


Figure 2.12 Land Use Conversion Process As Implemented in the State of Selangor

Moving forward, demonstrated in Figure 2.12 is the standard procedures of land matters and does not inflict any conflicts between the Land Office and Local Authorities of whom are responsible to grant planning permissions. For the purpose of a simplified and brief explanation, these are the steps in land use conversion of the approved applications:

Step 1: Application from individual person or company

Step 2: Proposal paper prepared by Assistant District Officer and approved by the District Officer

Step 3: District's approved paper submitted to to be tabled out in meeting named *Majlis Mesyuarat Kerajaan Negeri* (MMKN) also known as Executive Council (EXCO) Meeting

Step 4: Approval of proposal paper(s) endorsed in next MMKN and issuance of MMKN draw for each application

Step 5: Land office issues Letter of Approval to applicant with details of land premium due

Step 6: Premium payment by due date by applicant

Step 7: Issuance of new DT with new express condition and revised quit rent

Table 2.4 is a summary of some of the key requirements and documents for each application. Highlighted here is the 'Approved Planning Permission' in which has been issued by local authorities through the provisions of S.22 of the Town and Country Planning Act 1976. Upon approval from the State Authority and notice receipt, the applicant shall settle in full all premium payment that is due for land conversion. The date of effect starts from the day when the notice of payment for Form 5A or 7G has been served.

Referring to the Selangor Lands and Mines Office Circular No. 1/2016 (*Pekeliling Pengarah Tanah dan Galian Selangor Bil 1/2016*) (Selangor Lands and Mines Office, 2016) no staggered or payment in instalment is allowed, and the period of payment in full is as per Table 2.5.

Table 2.4
NLC Provisions in Regards to Land Conversion's Key Requirements and Documents for Submission

No.	Provision (Section in NLC)	Requirements			Reference
		Land Title	**Proprietorship**	**Document**	
1.	S.124A	FT	Only same proprietors for each land in submission	Approved Planning Permission	(Pejabat Daerah dan Tanah Petaling, 2019c)
2.	S.124(1)(a) & (c)	QT or FT	Only same proprietors for each land in submission	'Kembaran A'*	(Pejabat Daerah dan Tanah Petaling, 2019d)
3.	S.124(1)(c)	QT or FT	Only same proprietors for each land in submission	'Kembaran A'*	
4.	S.204D	QT or FT	Only same proprietors for each contiguous land (two or more land lots)	Approved Planning Permission and Certified Plan (if QT is submitted)	(Pejabat Daerah dan Tanah Petaling, 2019a)
5.	S.197 & S.76	QT or FT	May have ≥1 proprietor & multiple land in submission	Approved Planning Permission	(Pejabat Daerah dan Tanah Petaling, 2019b)

**Kembaran 'A' is a declaration form of land condition and use by applicant, for the verification of land office's Settlement Officer*

Table 2.5
Period of Payment for Each Land Conversion Type According to Related Provisions in NLC

No.	Land Matter (Section in NLC)	Notice (Form)	Initial payment period	1st Payment extension (as per official application)	2nd Payment extension (as per official application)	3rd Payment extension with additional charge (%) of premium	Total payment period
1.	S.124A	7G	3 months	3 months	1 month	3%	7 months
2.	S.124(1) (a) & (c)	7G	3 months	3 months	1 month	3%	7 months
3.	S.124(1)(c)	7G	3 months	1 months	1 month	3%	7 months
4.	S.204D	5A	6 months	6 months	Not allowed	Not applicable	12 months
5.	S.197 and S.76	5A	6 months	6 months	Not allowed	Not applicable	12 months

Table 2.6
Premium Rate for Each Land Conversion Type According to SLR

Initial Land Use	Approved Land Use	Rate of payment (Calculation Formula)
Agriculture	Residential	15% of current land value x land area (in metre^2)
	Industry	Light Industry: 20% Medium Industry: 25% Heavy Industry: 30% of current land value x land area (in metre^2)
	Commercial	30% of current land value x land area (in metre^2)
Residential	Agriculture	Not applicable
	Industry	Light Industry: 15% Medium Industry: 10% Heavy Industry: 15% of current land value x land area (in metre^2)
	Commercial	15% of current land value x land area (in metre^2)
Industry	Agriculture	Not applicable
	Residential	RM100.00 (Nominal) per title
	Commercial	10% of current land value x land area (in metre^2)
Commercial	Agriculture	Not applicable
	Industry	RM100.00 (Nominal) per title
	Residential	RM100.00 (Nominal) per title

Source: Selangor Land Rules 2003 (Government of Selangor, 2016)

Premium rates for land conversion are as per Table 2.6. The failure to settle the land premium will lead to an annulled land use conversion approval, hence the land use remains the same. If a land proprietor decides to continue with the intended development or existing land use which does not conform to its express condition, the land proprietor shall be charged with a breach of condition under S.125 of the NLC, which may lead to land forfeiture under the provision of S.130 of NLC, if the issue is not remedied within the given time.

As a conclusion, land conversions are of significance when land development is required or changes in land use plans were made to boost land growth. As per land use conversion, the premium rates of the post conversion approval may seem high but in reality, it mirrors the value of the land for its intended use.

2.13.2 Land Conversion

In regards to matters pertaining land use, land conversion is initiated through an application by the land proprietor or through the power of attorney with the intentions to vary the existing use of land for an activity that conforms to the land title's express condition. In other words, and as an example, a land proprietor shall apply for a variation of category and or express condition of the land from 'Agriculture' to 'Residential Building' in order to have a house(s) built on an existing land for agricultural use. Referring to Section 52 of the National LandLand conversion is initiated from an application by land proprietor or through power of attorney with intentions to vary the existing use of land for an activity that conforms to the land title's express condition. In other words, for example, a land proprietor shall apply for a variation of category and/or express condition of the land from 'Industrial' to 'Commercial Building' in order to run an office building on an existing land for industrial use.

Referring to Section 52 of the National Land Code (Revised – 2020) (NLC), there are three categories of land use, of which are *(i) Agriculture; (ii) Building; and (iii) Industrial.* The specifics of activities allowed as per land use is provisioned within Section 120 of the NLC, where State Authority namely the Selangor State Executive Council (MMKN) may impose express conditions and restrictions in interest. Through this provision, the Selangor Lands and Mines Office (PTGS) with the State Authority's approval, had released a circular called *Pekeliling PTG. Sel. 4/98* (Pengarah Tanah dan Galian Selangor, 1998) which entails further types of activities allowed for each land use category and its express condition. It is also to note that through this circular, land use category of 'Building' is divided into four sub-categories which are *(i) Residential; (ii) Commercial; (iii) Infrastructure; and (iv) Multipurpose.* Therefore, referring to the example before, a land proprietor shall vary land use category and express condition for the purpose of building a home as follows:

Land Use Category: Industry	→	New Land Use Category: Building
Express Condition: Medium Industry	→	New Express Condition: Commercial

Land conversion may be applied through various provisions within the NLC. The variety of provisions is due to reasons such as the type of land title, either a Qualified Title (QT) or a Final Title (FT), and the final outcome of land title that the land proprietor intends to have. However, there is a slight difference in provision stated within the S.204D's reference document (Pejabat Daerah dan Tanah Petaling, 2019) where it was stated as S.204B, instead of 204D as per NLC's provisions. According to the Selangor Lands and Mines Office whom provides guidelines for all land offices in Selangor, S.204B was used as it refers to the approving power and not the provision in regards to application. Additionally, in the state of Selangor, the two provisions of S.197 and S.76 of the NLC are also being used for land conversion. The difference in S.204D and S.197 & S.76 is that the former 'guarantees' ownership of land to the original proprietor(s) with the proposed land conversion as per approved planning permission. As for the latter, S.197 is an act of surrendering land as a whole to the State Authority and proposing a fresh alienation to whomever as so the proprietor(s) wishes and as according to the approved planning permission.

In terms of land conversion, both provisions of S.197 and S.76 are proposed to the MMKN for approval, but is subjected to terms, conditions and/or any other decisions that the State Authority sees deem fit. S.197 and 76 also helps accommodate the situation when a land title is still in QT status and does not have a Certified Plan as of date of application, compared to S.204D which requires a QT-status land title to be supported with a Certified Plan upon submission. Table 2.7 is a summary of land conversion provisions, some of the key requirements and/or factors affecting application and the application fees imposed based on the Selangor Land Rules 2003.

Table 2.7
NLC Provisions in Regards to Land Conversion and Its Key Requirements

No.	**Provision (Section in NLC)**	**Requirements**		**Land matters allowed**	**Notice of Payment (Form)**
		LAND TITLE	**Proprietorship**		
1.	S.124A	FT	Only same proprietors for each land in submission	Simultaneous subdivision and vary condition	7G
2.	S.124(1) (a) & (c)	QT or FT	Only same proprietors for each land in submission	Vary category and express condition	7G

No.	Provision (Section in NLC)	Requirements		Land matters allowed	Notice of Payment (Form)
		LAND TITLE	**Proprietorship**		
3.	S.124(1)(c)	QT or FT	Only same proprietors for each land in submission	Amend express condition	7G
4.	S.204D	FT	Only same proprietors for each related land in submission	Simultaneous subdivision, amalgamation, vary condition, lease extension	5A
5.	S.197 & S.76	QT or FT	May have ≥1 proprietor & multiple land in submission	Simultaneous subdivision, amalgamation, vary condition, lease extension, change proprietorship (upon land alienation)	5A

Based on the Table 2.7 shown above, land matters which leads to imposition and collection of land premium only involves S.124A, S.124(1)(a) and (c), S.204 and an additional provision in Selangor that is S.197 and instantaneously S.76. Land premium is stated in either Form 5A or 7G and served to land proprietors. Other than that, land development specifically subdivision, partition and amalgamation does not impose land premium and will not be included in this study. For the purpose of this study, the provisions within NLC in relations to land conversion are:

i) Section 124(1)(c) for express condition alteration from 'residential' to 'commercial', under the same land use category 'building'; and
ii) Section 124(1)(a) and (c) for the alteration of land use category from 'industry' to 'building', and alteration of express condition from 'industrial' to 'commercial'.

The study omits discussion on S.204 and the simultaneous S.197 and S.76 of the NLC due to the nature of various land matters allowed within these provisions which includes subdivision, amalgamation, alter in express condition and lease extension all done concurrently and within one application.

2.13.3 Land Value: Key Variable of Land Premium

The mediating variable in this study is land value where it has direct relationship with the dependent variable – land revenue. China's floor area ratio (FAR) policy had shown that an increase in supply for residential and commercial increases land value (Han et al., 2020). This supports the research's theory of relationship between land policy and land value as presented in conceptual framework as per Figure 1.8 in Chapter 1. In the context of Selangor state including the district of Petaling, land valuation is managed by an independent government agency under the Ministry of Finance, namely the *Jabatan Penilaian dan Perkhidmatan Harta Negeri Selangor* (Valuation and Property Services Department of Selangor) (JPPH).

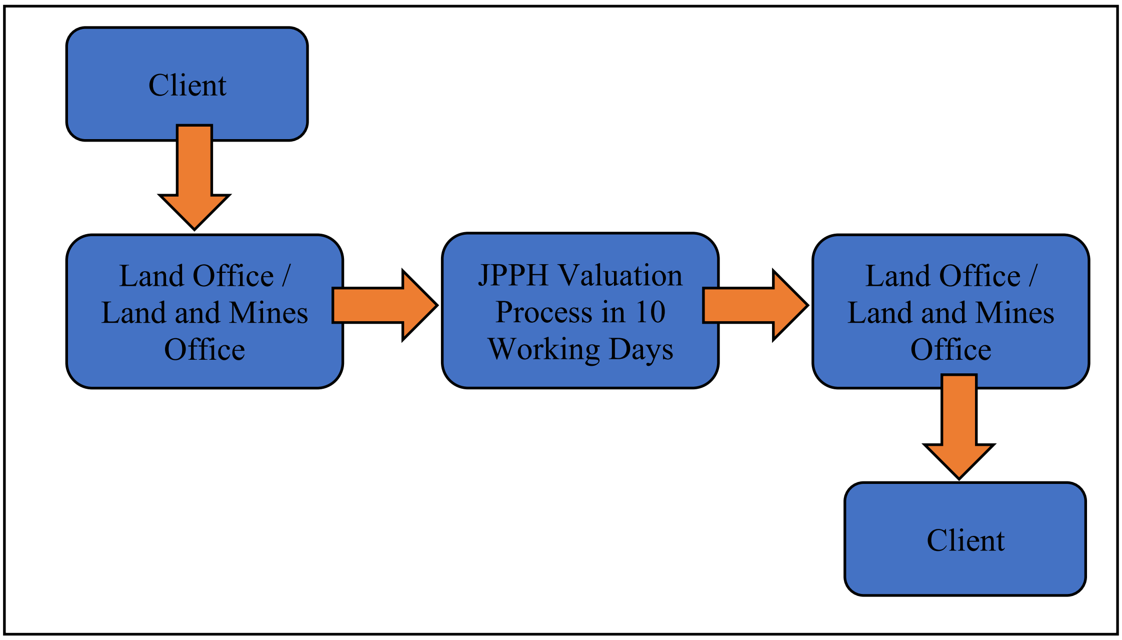


Figure 2.13 Flow Chart of Involving Land Valuation on a Change in Land Use (Express Condition)

According to JPPH and in relations to a change in land use or express condition, it is by law that the said land is to be valued prior to land premium imposition in accordance to the State Land Rules, i.e. SLR (JPPH, 2021). It is also mentioned in the official website that market value for any land shall be based on not just its current use and express condition, but also its location, approved planning permission and land dimensions.

In summary, land value acts as a denominator in determining land premium and does not directly affect land use nor land policy, instead it is the other way around where land use and land policy “influences” land value. This is relationship is illustrated in Figure 4.2 and further discussed in Chapter 4.

2.13.4 Quit Rent

Quoting directly Section 81 of the NLC, it is underlined that amongst the items payable upon approval are as per below:

> *(1) The following sums shall become due to the State Authority at the time when it approves the alienation of any land under this Act—*
>
> *(a) the first year's rent payable in respect of the land, computed on the basis of the area approved, or provisionally approved, for alienation;*
>
> *(b) the premium, if any, so payable, computed on the like basis;…*

In the context of Petaling district, quit rent collection comes from annual payment based on land use rates, imposed by the *Pejabat Daerah dan Tanah Petaling* (PDTP) (Petaling District and Land Office). The fixed formula to generate these two sources of revenue are calculate based on the rates stipulated in the SLR. Scholars such as Janoušková and Sobotovičová (2019) found that efficiency of land taxation relies on coefficients, whilst McCluskey and Trinh (2013) found that randomness of coefficients and its vague interrelations with land value leaves land taxation questionable. Coefficients are in other words are the denominator (rates) used in the SLR for each land use category and may differ amongst districts. Sahari et al. (2020) concluded that the two main contributors to a State government or local authority in Malaysia are land tax (quit rent) and rates (assessment fee). Therefore, it is concluded that in the context of Peninsula Malaysia, a State's revenue majorly rests on its land premium and land tax collections.

2.14 Literature Review Summary

In reference to the literature review summary in Table 2.9, it is found that out of 72 indexed articles found in relations to the three (3) variables i.e. 'land use', 'land policy' and 'land revenue', only 42 articles were relevant and cited in this Chapter.

The handful of theories in this chapter have shown relationships between variables but none were similar to the context of Limited Commercial's land and building use. Referring to the seven (7) research gaps by Robinson, Saldanhea & McKoy (2011) and Müller-Bloch and Kranz (2015) in (Miles, 2017) this research uncovered both knowledge gap and practical-knowledge gap.

Table 2.8
An Elaboration of The Seven Research Gaps

Research Gap Type	Definition
Evidence Gap (Contradictory Evidence Gap)	Results from studies allow for conclusions in their own right, but are *contradictory* when examined from a more abstract point of view [Jacobs, 2011; Müller-Bloch & Kranz, 2014; Miles, 2017].
Knowledge Gap (Knowledge Void Gap)	Desired research findings do not exist [Jacobs, 2011; Müller-Bloch & Kranz, 2014; Miles, 2017].
Practical-Knowledge Gap (Action-Knowledge Conflict Gap)	Professional behavior or practices deviate from research findings or are not covered by research [Jacobs, 2011; Müller-Bloch & Kranz, 2014; Miles, 2017].
Methodological Gap (Method and Research Design Gap)	A variation of research methods is necessary to generate new insights or to avoid distorted findings [Jacobs, 2011; Müller-Bloch & Kranz, 2014; Miles, 2017].
Empirical Gap (Evaluation Void Gap)	Research findings or propositions need to be evaluated or empirically verified [Jacobs, 2011; Müller-Bloch & Kranz, 2014; Miles, 2017].
Theoretical Gap (Theory Application Void Gap)	Theory should be applied to certain research issues to generate new insights. There is lack of theory thus a gap exists [Müller-Bloch & Kranz, 2014]. [Jacobs, 2011; Müller-Bloch & Kranz, 2014; Miles, 2017].
Population Gap	Research regarding the population that is not adequately represented or under-researched in the evidence base or prior research (e.g., gender, race/ethnicity, age and etic). [Robinson, et al, 2011].

Extracted from Miles (2017)

The lack of theories specifically in regards to land and building use in the profoundly unique Limited Commercial zoning context is concluded as a result of different administrative practices of authorities around the world. Therefore, the theories did show relationships between variables but could not address the issue of

Limited Commercial zoning which represent knowledge gap. Meanwhile, its conditional land and building use which was notably gazetted in reference to a planning theory dated back to the 1945 but practiced otherwise shows evidence of a practical-knowledge gap. It is these two gaps that has driven the researcher to study in depth on Limited Commercial zoning; its land and building use.

In reference to Table 2.9, it is summarized that the studies in regards to the implementation of TPP involved the use of a vacant, unused pocket lands for various activities, except for the case of Renew Newcastle (Praticò & Di Milano, 2016), being the most similar to the implementation of TPP on existing but abandoned buildings. However, all these theories did not present how TPP in the global context had any sort of land use contradictions, nor any effect on land revenue collection, thus clarifies the lack of theory as a reference to address issues identified within the context of Limited Commercial zoning. Due to this lack of knowledge in literature, it is crucial to find other mediums of acquiring, therefore Pragmatism Interpretive Framework and using Grounded Research method was chosen to best suit in understanding the real on-ground issue and tailoring the research to produce actionable results.

Table 2.9
Summary of Literature Review and Its Key Points in Relations to Research Variables

No.	Author	Year	Title	Variable	Remarks / Comments
1	**Ian Phillip Williamson, Stig Enemark, Abbas Rajabifard**	2010	Land Administration for Sustainable Development	Land Value Land Use Land Policy	The sustainable LAS is one that is owned by, and responsive to, its intended beneficiaries. Simply the land administration strategies of the past have only been marginally successful and then only for 20% or so of the world's countries. New approaches and strategies are demanded.
2	**Claire Colomb**	2012	Pushing the Urban Frontier: Temporary Uses of Space, City Marketing, and the Creative City Discourse in 2000s Berlin	Land Use	Temporary or interim uses are worth exploring in the context of vacant lands, albeit with an awareness of inherent dilemmas in regards to town and urban planning.
3	**Panu Lehtovuori, Sampo Ruoppila**	2012	Temporary uses as means of experimental urban planning	Land Use Land Value	Policy-makers should support the conditions of temporary uses, but refrain from much intervention in the activities. In the end, to explore potentials of a place, temporary uses primarily require cheap spaces and freedom from constraints. It is place-specific, user-centric and experiment-driven development activity. Yet that maybe nourished with suitable regulation and support mechanisms.
4	**Lauren Andres**	2013	Differential Spaces, Power Hierarchy and Collaborative Planning: A Critique of the Role of Temporary Uses in Shaping and Making Places	Land Use Land Value	Temporary land use has both pros and cons where it could ideally restore values of abandoned land and/or building areas, but could also lead to an uncontrollable town planning.
5	**Philipp Oswalt, Klaus Overmeyer, Philipp Misselwitz**	2013	The Power of Temporary Use	Land Use	The new hybrid of open source urbanism will not be able to preserve the authentic anarchistic character of informal uses; nor will it be able to achieve the security, stability, and singleness of purpose associated with classical planning.

No.	Author	Year	Title	Variable	Remarks / Comments
6	**A. Esra Cengiz**	2013	Impacts of Improper Land Use in Cities or the Natural Environment and Ecological Landscape Planning	Land Use	There have not been any constructive studies that support environmentally-sensitive/ecological planning approach either in the plan hierarchy or in laws and regulations.
7	**Chauncy D. Harris**	2013	"The Nature of Cities" and Urban Geography In The Last Half Century	Land Use Land Policy	The structure of township that starts from a Central Business District as seen in the context of the USA in year 1945 may have been the basis of a lot of cities around the world. The world today has many public transportation means including highways and is more multi-diversed in culture, in which may affect the placements of buildings and future developments.
8	Harris and Ullman (1945) in **Yendaw, M.D.A.**	2014	The Nature of Cities	Land Use	The theory resembles current study area, but theory is dated to 1945, in which may likely to include outdated or obselete approaches. The theory suggested that a city focuses on their commercial business and that residential premises were more for career-oriented couples and singles - smaller, office-oriented homes. Highlighted was that urban geography has had significant changes, but there were no detailed discussions.
9	**Suhaini Mohamed Yusoff, Fatimah Yusof & Ahmad Fuzi Arshad**	2014	An Analysis of Local Plan for Development Control at Local Planning Level in the State of Selangor	Land Use	Local authority failed to produce the good local plan in managing the development. That's why certain development in Malaysia does not follow the local plan, because the application of the local plan itself cannot assist the development.
10	**Margaret C. Kirnbauer & Brian W. Baetz**	2014	A Prototype Community-Based Planning Tool for Evaluating Site Suitability for the Temporary Reuse of Vacant Lands	Land Use Land Policy	It should be noted, however, that studying the relationship between the criteria as part of a future research project could provide valuable insight into further refining the vacant and underutilized land inventory (VULI).
11	**Nils Kok, Paavo Monkkonen, John M. Quigley**	2014	Land use regulations and the value of land and housing: An intra-metropolitan analysis	Land Policy Land Value	The question of whether regulations affect land prices within metropolitan areas remains unresolved.

No.	Author	Year	Title	Variable	Remarks / Comments
12	**Mohamad Kashef**	2015	Urban Livability Across Disciplinary and Professional Boundaries	Land Use	To develop and embed multidimensional and highly sensitive indicators that do not only measure the objective aspects of livability but also the perceptions of and the satisfaction of people with their cities into current ranking surveys
13	**Verna Nel**	2016	A better zoning system for South Africa?	Land Use Land Policy	Study on land use management for areas involved in status upgrade from rural to urban, and not specifically in regards to rural and/or metropolitan areas.
14	**Niamh Moore-Cherry & Linda Mccarthy**	2016	Debating Temporary Uses for Vacant Urban Sites: Insights for Practice from a Stakeholder Workshop	Land Use Land Policy	Unclear definitions of temporary urban use, the idea of temporary urban use is good but not entirely doable.
15	**Emmanuel S. Gwamna, Wan Zahari Wan Yusof, Usman Musa**	2016	The Influence of Land Use Planning on Land Use Changes	Land Policy	Land use planning has direct relations and affects land use change within the context of a metropolitan area of a developing country at 64%. There is a need to study the remaining 36% of factors affecting land use change.
16	**Bambang Hermanto, Poni Sukaesih Kurniati, Mas Rasmini**	2017	Strategy of Increasing of Local Tax Revenues in Bandung City	Land Revenue	Type of taxes levied on land are almost completely different from what is practiced in Malaysia. The taxes levied such as hotel tax, entertainment tax, restaurant tax and parking tax were more similar to Malaysia's local council's fees.
17	**Ioannis A. Pissourios & Alexandros Ph. Lagopoulos**	2018	Defining The Unitary Types of Urban Uses : Urban Uses, Land Uses and Land-Use Zones	Land Use Town Planning	The issue of the classification of urban uses, as that of the catalogue of unitary types, remains inadequately studied in the current bibliography, forming an additional object of study for the creation of a theory of uses.
18	**Matthias Kalkuhl, Blanca Fernandez Milan, Gregor Schwerhoff, Michael Jakob, Maren Hahnen, Felix Creutzig**	2018	Can Land Taxes Foster Sustainable Development? An Assessment of Fiscal, Distributional and Implementation Issues	Land Revenue Land Policy	Existing land taxes have never been designed purposely to affect land use dynamics within the context of the four developing countries studied - Rwanda, Peru, Nicaragua and Indonesia.

No.	Author	Year	Title	Variable	Remarks / Comments
19	**Yehua Dennis Wei and Reid Ewing**	2018	Urban Expansion, Sprawl and Inequality	Land Use Land Policy	More studies on developing countries are needed as findings of articles were largely based on developed countries.
20	**Markus Moos, Tara Vinodrai, Nick Revington & Michael Seasons**	2018	Planning for Mixed Use: Affordable for Whom?	Land Use Land Policy	Study is biased as it focuses on only one city within Canada, a small area of study, selected few income categories. Mixed-use development shows that housing affordability are better amongst those with managerial positions compared to those ranked lower, and there was no study on temporary land use.
21	**Mohammad Yusup, Ahmad Fuzi Arshad, Marlyana Azyyati Marzukhi, & Yusfida Ayu Abdullah**	2018	Temporary Planning Permission in Development Control System for Urban Development	Land Use Land Policy	Although TPP was discussed within the context of Malaysia, the criteria and implementation procedures only looked at TCPA, and a complete disregard for land matters in accordance to the NLC.
22	**Junhua Chen, Fei Guo , Hao Wang , Zhifeng Wang and Ying Wu**	2018	Urban Land Revenue and Sustainable Urbanization in China: Issues and Challenges	Land Revenue Land Use Land Policy	Studies focused on turning agricultural lands into urban area, however emphasizes that urban land revenue correlates with local economic growth.
23	**Kon Kim**	2018	Rethinking Temporary Use Coordinators for the Regeneration of Underused Urban Spaces in Seoul	Land Use	Temporary reuse of abandoned areas and/or buildings, flexible and experimental in nature, .
24	**Junhua Chen, Fei Guo, Hao Wang, Zhifeng Wang and Ying Wu**	2018	Urban Land Revenue and Sustainable Urbanization in China: Issues and Challenges	Land Revenue Land Policy	Focuses on agricultural lands, where land conversion and land value were subjective, based on local government or municipal's discretions.
25	**Ikeda Mariko**	2018	Temporary Use of Vacant Urban Spaces in Berlin: Three Case Studies in the Former Eastern Inner-city District Friedrichshain	Land Use Land Policy	Study was focused on the case of Berlin, where temporary use of vacant buildings were on commercial buildings, and that the area had low number of residential buildings, which is essential as to refrain from noise disturbance.
26	**Karolina Marta Szaton**	2018	The Temporary Use as a Strategy for Transforming the Space of Contemporary Cities. Space	Land Use	Temporary use of unused area allowed similar activities within a specific period and did not change the planned/targetted permanent use for the area.

No.	Author	Year	Title	Variable	Remarks / Comments
			Transformations Supported by the Purposeful Application of Temporary Use, Based on a Case Study		
27	**Robin A. Chang**	2018	Temporary Use & Collective Action: How Urban Planning Practices Contribute to Adaptive Capacity Building for Economic Resilience	Land Use Land Policy	Temporary use is aimed to support change by encouraging readiness, instead of as a means of resistance to change. The study focuses on use of vacant areas instead of registered properties, with issues of ownership, duration of use and types of structures.
28	**Miriam Hortas-Rico and Miguel Gómez-Antonio**	2019	Expansionary Zoning and the Strategic Behaviour of Local Governments	Land Policy Land Use Land Revenue	Study focuses more on how to attract people to reside in an area by way of changing zonings. There is not enough evidence showing urban growth attracts more residents and generates more revenue.
29	Organization for Economic Co-operation and Development (OECD)(2017) in **Janouskova, J. and Sobotovicova, S.**	2019	Fiscal Autonomy of Munipilaties In The Context of Land Taxation In The Czech Republic	Land Revenue Land Policy Land Value	There are various local coefficients to suit each municipal with various types of land. Uses area-based tax instead of value-based tax. Also focus specifically om policy changes.
30	Radvan (2011) in **Janouskova, J. and Sobotovicova, S.**				
31	**Peter Wyatt**	2019	From A Property Tax to a Land Tax - Who Wins, Who Loses?	Land Revenue (Research Limitation) Land Use	Implications of including agricultural land in the tax base. Areas of investigation are likely to include the requirements for a complete and up to date register of land ownership, establishing highest and best use and separating land value from land and property value.
32	**Guan Li, Zhongguo Xu, Cifang Wu, Yuefei Zhuo, Xinhua Tong, Yanfei Wei, Xiaoqiang Shen**	2019	Inside or Outside? The Impact Factors of Zoning–Land Use Mismatch	Land Use Land Value	Explore the deviation of planning implementation results by establishing an individual-based planning implementation behavior decision-making framework

No.	Author	Year	Title	Variable	Remarks / Comments
33	**Michael Martin, Iain Deas, Stephen Hincks**	2019	The Role of Temporary Use in Urban Regeneration: Ordinary and Extraordinary Approaches in Bristol and Liverpool	Land Use Land Policy	The role and value of temporary use is still ambiguous hence remains as a debate amongst policy makers and developers. A lack in study between a more high-profile temporary use like tents and canopies business versus market-driven use such as daily paid car parks.
34	**Guan Li, Zhongguo Xu, Cifang Wu, Yuefei Zhuo, Xinhua Tong, Yanfei Wei, and Xiaoqiang Shen**	2019	Inside or Outside? The Impact Factors of Zoning–Land Use Mismatch	Land Use	The study is generalized by assuming that developers have similar preferences in land use decisions. It is found that the isuue of mismatched zoning and land use is inevitable. Research on economic development is also inevident to support outcomes of planning implementations.
35	**Nick Gallent, Claudio de Magalhaes, Sonia Freire Trigo, Kath Scanlon & Christine Whitehead**	2019	Can 'Permission in Principle' for New Housing in England Increase Certainty, Reduce 'Planning Risk', and Accelerate Housing Supply?	Land Policy	The paper focuses on preliminary approvals in regards to housing supply which encourages developers to kick-start their development projects sooner. There were no mentioning of any temporary planning permissions nor temporary use of land.
36	**Muh. Nasrullah, Muhammad Luthfi Siraj, Sitti Hardiayanti Aras**	2020	Intensification of Land and Building Tax Collection in The Barru Regency Revenue Service	Land Revenue	The scope of study was narrowed down to the context of Barru district only and qualitative findings did not mention sample size nor demographics to further understand the results.
37	**Anna M. Hersperger , Simona R. Grădinaru & Stefan Siedentop**	2020	Towards a Better Understanding of Land Conversion at the Urban-rural Interface: Planning Intentions and the Effectiveness of Growth Management	Land Policy Land Use	The study focuses on proving that growth management strategies significantly hinders urban sprawl. There is a need to study the relationship between growth management stratgeies and land conversion exercises.
38	**Junfeng Tiana, Binyan Wang, Chuanrong Zhang, Weidong Lic, Shijun Wang**	2020	Mechanism of regional land use transition in underdeveloped areas of China: A case study of northeast China	Land Use Land Policy	Therefore, it is necessary to further explore the interpretational framework of regional land use transition in response to the influence of comprehensive policies.

No.	Author	Year	Title	Variable	Remarks / Comments
39	**Wenjing Hana, Xiaoling Zhanga, Xian Zheng**	2020	Land use regulation and urban land value: Evidence from China	Land Policy Land Value	A limitation of the current study could be regarded as there being no further division of the land transfer mode, leading to the lack of significance of the ratio of land supply by market transfer.
40	**Mohd Azhar Mohamed Ali & Kadir Arifin**	2020	Penglibatan Awam sebagai Pembuat Keputusan dalam Rancangan Tempatan Pihak Berkuasa Tempatan	Land Policy	Inefficiency in two-way communication between residents and local authority.
41	**Gladness Makgobi, Mashwama Nokulunga, Thwala Didi, Aigbavboa Clinton**	2020	Effects of Land Administration on RDP Land and Buildings-A Case of Alexandra Township	Land Policy	There is a need for proper establishment of new comprehensive land use and management regulations.
42	**Siti Norfaizah Sahari, Salfarina Samsudin, Ahmad Ariffian Bujang, Robiah Suratman**	2021	A Comparison on Revenue Performance of Malaysian tax: Rates and land tax	Land Revenue	Very serious efforts are needed to identify critical compliance risks as well as to develop effective compliance strategies in order to ensure non-compliance by taxpayers is reduced.

CHAPTER 3
RESEARCH DESIGN AND METHODOLOGY

3.1 Introduction

This research is an exploratory type of research as there were no precedent or similar studies of any within the context of Malaysia, Asia nor anywhere around the world. A preliminary quantitative study was conducted prior to as to validate the grounds for studies. The research uses grounded theory design to best suit, detailed through qualitative analysis; interview with industrial experts, documents analysis and site observation. The overall aim for this research is to find how variables relate and/or affect each other and ultimately to suggest possible solutions. Due to the limited literature references in the context of the effects on contradictory in land use towards land revenue collections, this chapter explores on mediums to get insights from the perspectives of the public of Selangor especially land proprietors and policy makers whom are not only aware, but instead have in-depth knowledge on the implementations of TPP in LC zoning.

3.2 Defining Exploratory Research

According to (Bhattacherjee, 2012),

"Exploratory research is often conducted in new areas of inquiry, where the goals of the research are: (1) to scope out the magnitude or extent of a particular phenomenon, problem, or behavior, (2) to generate some initial ideas (or "hunches") about that phenomenon, or (3) to test the feasibility of undertaking a more extensive study regarding that phenomenon".

In regards to Bhattacherjee's definitions on exploratory research, this study aims to explore the effects of contradictory in land use between the two policies; the National Land Code (Revised – 2020) and the Town and Country Planning Act 1976 and how such contradiction may or may not affect the state's land revenue collections.

3.3 Research Design

Due to the nature of this explorative study and because the research was not drawn theoretically from any literature, pragmatism interpretive framework is seen best-suited with methodological assumption as adapted from Creswell and Poth (2018). The combination of the two resulted to a research process involving both quantitative and qualitative for means of data collection and analyses. Furthermore, the research focuses on an in-depth understanding of an area that is only known by a handful of experts within the built environment industry, hence a design called Grounded Theory is implied (Creswell & Creswell, 2018). It is an inductive process where research has to be made from ground up, guided by the researcher's own personal experience in data collection and analysis (Creswell & Poth, 2018). Researchers shall be open and flexible when steering the research in accordance to data collected prior to developing concepts and framework, depending on the interactions of interviewees and findings from field observations (Charmaz, 2006 in (Creswell & Poth, 2018).

For the purpose of this research, data collection method starts with conducting a preliminary survey, followed by qualitative studies involving site observation, interviews and documents analyses. The goal of the research is to explore how land use as according to respective policies may influence land revenue collection, particularly in regards to land office collections.

3.4 Researcher's Role

Inquirers i.e. researchers are to identify their perceptions and industrial experience apart from why the researcher might be bias and why does the research appear important (Creswell & Creswell, 2018, pp. 183–185). The drive to dive into this policy-related research was a personal experience as an assistant land administrator of the top performing district in Malaysia, which included the duty of a registering authority apart from providing comments and advises relating to land matters in the One-Stop Centre Committee meetings held monthly. As a person involved directly with land development processes in the District of Petaling, the researcher was once a permanent member of the One-Stop Centre Meeting Committee of MBPJ chaired by the Mayor, and held bi-weekly where responsibilities include giving comments and advices in relations to land matters prior to the committee's approvals on planning permissions. This was the main medium where discussions were thorough for each application for planning permission and the spark of this study as it was repeatedly left for MBPJ's discretions when it comes to matters involving a temporary use of a land or a building material change that did not conform to the land's express conditions. Time and time again, these issues were in the end concluded as "planning permission granted based on planning authority's discretions", directly disregarding the repercussions of contradicting land use based on the NLC. The researcher's main focus for this study was not to ensure that land use for development rigidly conforms to its express conditions, but to find a solution to harmonize policies involved i.e. the NLC and the TCPA that may finally axe out lawful allegations and contribute to the State's land revenue collections more efficiently.

There were many stages and an overwhelming chunk of information were collected and noted through this four-year research journey. As so, notes pertaining roadblocks on the research journey were also jotted in sub-topic 'Challenges' under each main and sub-topics discussed, i.e. Preliminary Quantitative Study and Qualitative Study.

3.5 Research Ethics

Research ethics application was made using the 'REC 2 / 2019 Rev 3 (2020)' form on 1st July 2021, specifically for the conduct of interview, questionnaires, secondary data analyses and observations, with the expected date of initial data collection on 1st August 2022 and did not require an external Research Ethics Committee approval as it was a minimal-risk research. The respondent(s) were not given any sort of emolument nor token for partaking and the data acquired shall not be made available or disclosed to the public. The research also shall not cause any form of harm to the respondent(s), be it physically, emotionally nor spiritually and it is free from ethical issues. Final ethics approval was finally obtained on 3rd November 2022 with a validity up until 31st December 2023.

3.6 Research Methodology

Due to the nature of this exploratory research, it is crucial to gain as much understanding of the context involving land use, land policy and how these variables may affect land revenue. The qualitative method based on Grounded Theory constructivist approach by Charmaz (2005, 2006, 2014 in (Creswell & Poth, 2018) is most suitable as it is focused on introducing or discovering a new theory which focuses on real-world issues and problems that require flexibility in research. This is done through the participation of people related to the field of study and their views of the issues, their beliefs, experience and also values. According to Creswell and Poth (2018, p. 241) research using Grounded Theory reveals gaps and biasness in literature review, and shall be provided with fragments of actual data. Grounded theory is where a researcher may come up with a new theory as a result of analyses of processes, action or interactions from the perceptions of the participants (Creswell & Creswell, 2018, p. 18). In addition, Suddaby (2006) in Dunne, 2011) stated that there should not be any biasness from existing literature reviews or findings but instead driven by empirical data collected and observations. Dunne (2011) have also concluded that as data collection, data analysis and theories were analyzed concurrently, hypotheses were then derived for further analysis and subsequently findings of the research. The Grounded Theory analysis focuses on the qualitative study as it tackles in-depth knowledge of the implementations of TPP in LC category.

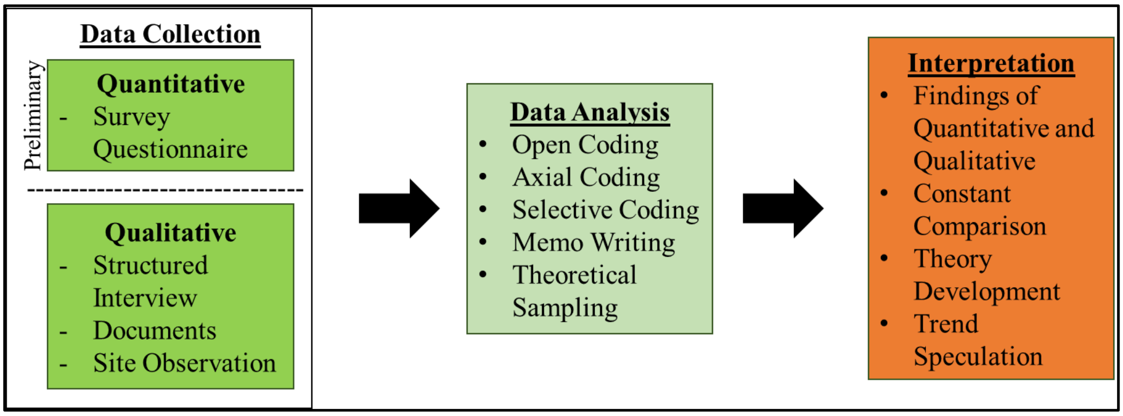


Figure 3.1 Steps In Data Collection, Analysis and Interpretation for Qualitative Reporting Adapted from Pragmatic Worldview and Grounded Theory

Although theoretically exploratory research starts with a qualitative study, this research however started off with a quantitative study. In the context of land policy implementation, a needs assessment in the form of survey had been conducted before pursuing further research in regards to land use, land policy and land revenue. The reasoning for this was clarified in Section 3.1 – Introduction, some of the main factors were low awareness on land taxation matters including policies in force and legal aspects of land taxation. A study by Holden and Lynch (2006) stated that a research should not be restrictively driven by its methodology, but instead the choice of methodology(s) chosen should be driven by the nature of the study and the researcher's pragmatically justified perspectives. Therefore, in reference to Figure 3.1, the approach to this study was by firstly conducting preliminary quantitative data collection and analysis, followed by research process adapted from grounded theory involving quantitative and qualitative data.

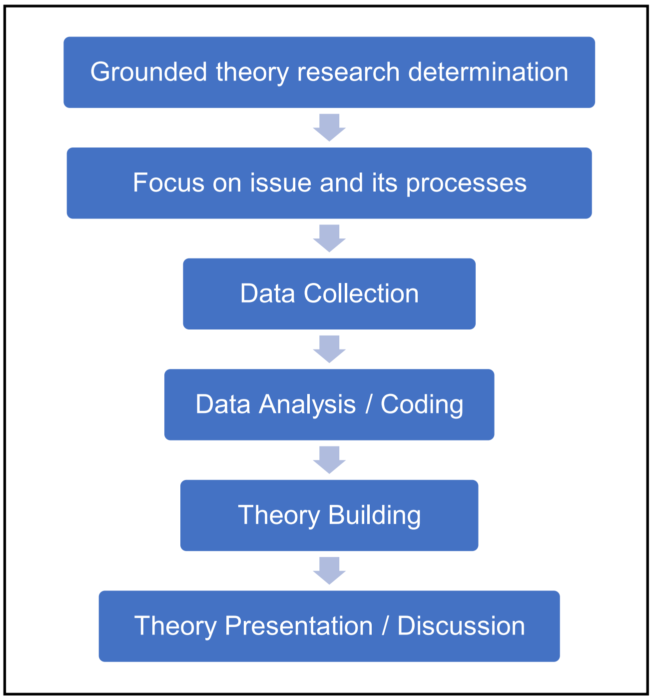


Figure 3.2 Grounded Theory Research Procedures Adapted From Creswell & Poth (2018, p. 89).

3.6.1 Grounded Theory Analysis Method

The grounded theory analysis involves three main steps which are open, axial and selective coding as follows:

Step 1: Open coding – interview questions were segmented to ease extraction of the concepts of temporary planning permission and its key phrases such as land use, zoning

Step 2: Axial coding – extracted key points were further categorized in accordance to similarities.

Step 3: Selective coding – Categories were then further analyzed and grouped into a broader category

Open/Initial Coding		Axial Coding		Selective Coding
i) Summarize each segment ii) Code the segment	→	i) Look for similarities ii) Categorize similarities	→	i) Combine and summarize related categories

3.6.1.1 Open, Axial and Selective Coding

Analysis procedures for Grounded Theory involves the three steps – open, axial and selective coding. These steps were adapted from "Grounded Theory Analysis and Representation" by (Creswell & Poth, 2018, p. 203). The interview questions and answers were divided into four questions per segment extracting the concepts and key points. The initial step of open coding is by reading through data collected thoroughly from the all the interview information transcribed. It is also notable that the concepts and key points extracted were those that was discussed extensively. From these concepts and key points derived from all four segments, axial coding was done by grouping concepts and key points according to similarities which were related to one another to bring better understanding of the main issue(s). The final step of this analysis procedure is selective coding where the relationship of main issues were drawn up into a theory (or hypotheses) that explains how the independent variables may or may not have affected the dependent variable of this study. However, selective coding for this study were done in two phases as it was found that the coding in the first phase could be concluded further into one key theory.

3.6.1.2 Memo Writing

Part of the Charmaz (2005, 2006, 2014) approach in Grounded Theory involves memo writing by the researcher, as the study requires back and forth data acquiring before the final analyses were concluded. Memos are one of the crucial parts to grounded theory (Creswell & Poth, 2018, p. 84). Memos were embedded within this chapter through sub-topic "Challenges" under the topics "Preliminary Quantitative Study" and "Qualitative Study" also in part of "Research Limitations". Memo writing not just helps serve as a check-and-balance of the categories for each coding, ensuring that they are consistent but also aids researchers in the flow of process of data collection and analyses (Creswell & Poth, 2018, p. 84).

3.6.1.3 Theoretical Sampling

The interviewees chosen were based on the issues and theories closely related to the issue of TPP in Limited Commercial zoning, where it involved only a handful of qualified persons as the issue is considered niche and focused in only one particular area.

3.6.1.4 Constant comparison

Data were fragmented into four (4) segments before being grouped or categorized further from open coding, to axial coding and lastly to selective coding as to ensure that themes were captured as much as possible.

3.6.1.5 Theory development

Theory developed in this study took into account the initial theoretical framework and matched with categories derived into open, axial and selective coding. This is done to have a clearer picture of the relationships of variables within the context of study i.e. land use, land policies and land revenue matters within the district of Petaling. Theory developed focuses on the variables of the study and how it may or may not be different from existing theories pertaining variables involved.

3.7 Preliminary Quantitative Study

A quantitative analysis for preliminary studies was conducted prior to embarking into this research which aims to prove that there is a need for this research and that the findings would alas be significant. It is important for researcher to opt for a study that is of national interest rather than a regional one apart from aiming for the researcher's goals, with an emphasition to also acquire feedback from colleagues, authorities involved in relations to the study and also members of the faculty (Creswell & Creswell, 2018). The preliminary test was also conducted as there were ambiguous facts when it comes to the depth of knowledge in terms of land administration and town planning, especially amongst policy makers. This is for a fact a statement and feedback in meetings with MBPJ due to the endless objections from proprietors although publicity has been made prior to suggestions on land use changes and/or use class orders. In the context of this study, the main policy makers are land administrators and planning authorities.

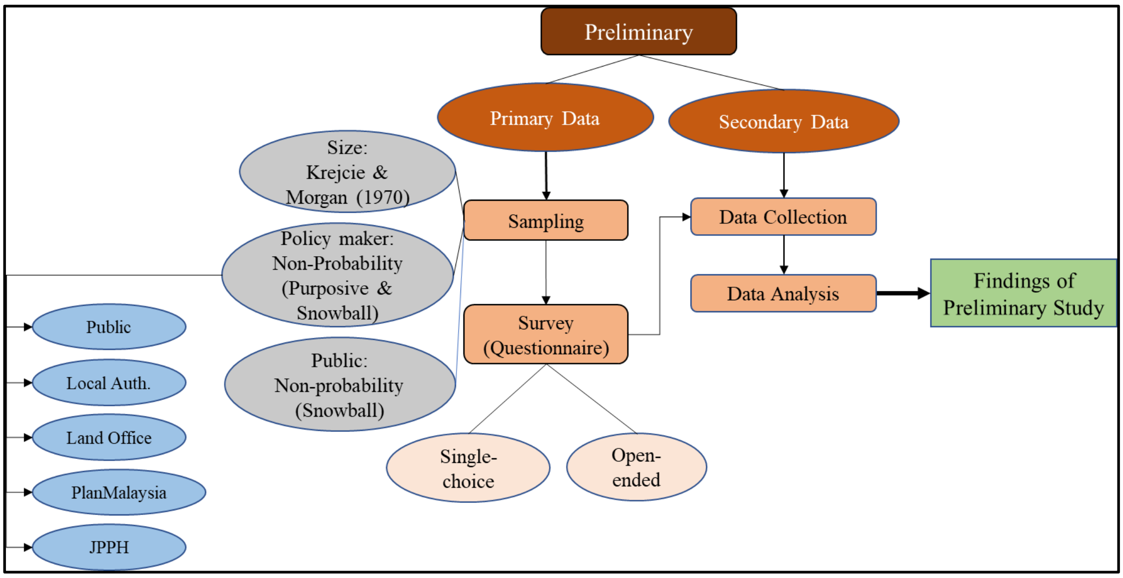


Figure 3.3 Procedures of Preliminary Quantitative Study Conducted to Ensure Relevance and Viability of Research

According to (Burton & Cherry, 2018), it is crucial for planners to understand the importance of social survey prior to drawing up a town plan and policy. Therefore, a needs assessment particularly in terms of awareness on land policies in force amongst the public and policy makers had been conducted to ensure that there was a solid need for the study.

Needs assessment was conducted between the month of November and December year 2020 through survey questionnaire. This is to ensure that a gap in knowledge does exist and needs to be addressed as it affects both the state and nation's income.

3.7.1 Survey Questionnaire / Online Questionnaire

A study by Sahari et al., (2021) on land tax administration concluded that there were 18 factors influencing the efficiency, which includes public awareness and enlightenment, also enforcement. These three (3) factors were chosen to be the reasons behind the conduct of this preliminary study is due to the statements from MBPJ about low public awareness, the recurring court cases (presented in Chapter 4) which indicates a relations to lawful enforcement issues and efficiency in land tax administration where it is apparent that quit rent rates collected did not mirror actual land use within the LC zoning. In line to the theory, the preliminary study in a form of survey questionnaire was conducted as to test the level of awareness and readiness of policy makers as executors and to test the level of awareness amongst the public. For a research survey, a minimum of 100 respondents is required and may go up to millions of respondents (Chua, 2020a, p.197).

For the purpose of this preliminary study, the two survey questionnaires were targeted to two populations which are the policy makers in Selangor and the public in Selangor. The reason for expanding the targeted population is due to the existence of contradictory in land uses as per local plans of other local authorities in Selangor besides those within the area of Petaling district. In addition, the expansion of population for this preliminary study is to include possibilities of Petaling's property owners who may reside outside of the district but within the borders of Selangor. In having a general idea of the level of awareness and readiness for the public and policy makers in terms of land use and land use plans, these two surveys were constructed such a way to; one, test the level of awareness amongst the selected public, and two, to test the level of awareness and readiness of policy makers as executors. These tests indirectly relate to the use of temporary planning permission (TPP) where land and building use within the use class order contradicts to its express condition and main land use.

Table 3.1
Summary of Primary and Secondary Data Used for Preliminary Study

Preliminary Quantitative Study
Sampling Calculation: Survey: Policy Makers in Selangor (Population 26,000) (5% Sampling Error, 95% Confidence Level = 377 samples minimum) Survey: Public in Selangor (Population 6,510,000) (5% Sampling Error, 95% Confidence Level = 384 samples minimum) **Secondary Data:** • Local Plan (RTPJ1 & RTPJ2 & Draf RTPJ1 (Pengubahan 3)) o Zoning o Use Class Order o Premises / Land Area • State Revenue ▪ Selangor Land Rules 2003: o Land Premium o Quit Rent • Local Authority Revenue ▪ Local Government Act 1976: o Assessment Fee / Rates

There were two independent sample designs most appropriate for this study as there were two different sets of questionnaires and two targeted populations. The first sample design that is most appropriate for the public is probability sampling using a simple random sampling where every person within population has an equal opportunity to be selected and that the findings may be generalized for the whole population. Whilst the second sample design most appropriate for policy makers is a non-probability (Sekaran & Bougie, 2018).

3.7.2 Sampling Population and Unit of Analysis

The population sampling for this preliminary study were 26,000 people from the policy maker category and 6.51 million people for the public of Selangor category (Jabatan Perangkaan Malaysia, 2021, p. 2858). Chua (2020a, p. 197) stated that survey sample size involving citizens may go up to millions of people. Purposive sampling procedure was used for the policy maker category, as a homogeneous sample of targeted groups with similar backgrounds in terms of experience, knowledge and skills (Creswell & Poth, 2018, p. 150) have been identified.

Table 3.2
Sampling Population for Preliminary Quantitative Study

Population Category	Population Size	Population Size (Rounded up)	Source
Selangor State Departments and Agencies (Including Land Office)	9,074	9,500	Department of Human Resource, Selangor State Secretary Administration, verification via e-mails and phone calls due to movement restrictions.
Local Authorities (12 Local Authority)	12,324	12,500	
State Statutory Bodies (e.g. PKNS, MBI, LPHS, LUAS etc)	1,651	2,000	
Federal Agencies in Selangor (e.g. JPPH, ICU, JKPTG etc)	1,709	2,000	
Total Population	24,758	26,000	Total persons rounded up to the nearest 500 for calculations as population size of sample sits within 20,000 and 30,000

This is then followed by snowball sampling to minimize physical contacts due to health and safety precautions during this COVID-19 pandemic. Snowball sampling is a method where it starts with a group of people (sample) with certain criteria, then "snowballed" in number through networks (Parker & Scott, 2020; Chua, 2020a, p.351). Snowball sampling technique was also used for questionnaire distribution for the public of Selangor category as the targeted population was of a very large number i.e., 6.51 million. During the pandemic outbreak of COVID-19, physical approaches using physical questionnaire form is nearly impossible due to health and safety hazards. In relations to this study and according to Roscoe (1975) in Sekaran & Bougie (2018, p. 264), rules of thumb for sampling includes:

i) Sample size between 30 and 500 is appropriate across most types of research
ii) Sample size should be at least 10 times more than number of variables in the study

To have a more accurate sampling, the sample sizes were determined using Krejcie and Morgan's (1970) and Cohen, Manion and Morrison's (2001) sampling techniques with confidence level of 95 percent (margin of error 0.05). Referring to

Table 3.3, Krejcie & Morgan's sampling size formula in their 1970 article "Determining Sample Size for Research Activities" (*Educational and Psychological Measurement*, #30, pp. 607-610) is also provided.

Table 3.3
Comparison Table in Determining Population Sampling Size

Theory	Population	Formula	Sample Size
Krejcie & Morgan (Krejcie, 1970) (Lee Chuan, 2006)	1,000,000 Between 20,000 to 30,000	$n = X^2NP(1-P)/ d^2 (N-1) + X^2P(1-P)$	384 Between 377 and 379
Cohen, Manion and Morrison's (2001) (Chua, 2020a, p. 328)	1,000,000 Between 20,000 to 30,000	Not Applicable	383 Between 377 and 381

From the policy maker sampling population, the unit of analysis identified was 384 respondents for population of 10,000 individuals. Sample Size, i.e. Krejcie and Morgan, and Cohen, Manion and Morrison's. Sampling method chosen was Krejcie and Morgan's due to two factors; formula for calculation of sampling was available for a more accurate calculation, and also because the number of respondents were slightly more.

3.7.3 Questionnaire Development

An electronic-based questionnaire was used to conduct the survey and collect relevant data. According to (Sekaran & Bougie, 2018), amongst the advantages of using an electronic questionnaire is that it is easily managed, cuts the costs of printing and distribution and most importantly, gives the respondent the flexibility to complete the questionnaire at their convenience. Sekaran and Bougie (2018, p. 155) also added that data derived from electronic questionnaires are more reliable as respondents have the flexibility to amend/change answers as they wish before submitting. Apart from that, from the researcher's side, electronic questionnaire also aids administration of questions.

In regards to the questionnaire, demographic questions - 'yes' or 'no' questions, single select multiple choice questions and open-ended questions were used for the questionnaires. Straight-forward close and open-ended questions were chosen as its main objective is to gain an idea on the level of awareness amongst respondents and ensuring that time taken to complete each questionnaire only takes about five (5) minutes. A positive and effective feedback is very likely to be received when questionnaires were constructed as such it is easy to answer and takes up to about five minutes only (O'Malley et al., 2020).

Two different set of questionnaires in the form of Google Form were distributed within the course of two months via e-mail and 'WhatsApp' mobile application. As many as 468 respondents amongst policy makers and 500 respondents amongst the public in Selangor have responded to the questionnaire.

Table 3.4
Extraction of 6 out of 25 Questions of the Survey Questionnaire for Policy Makers Selected for Analysis

Policy Maker Survey		
No.	Question	Choice of Answer(s)
1	Please state your career level	• *Top Management* • *Managerial Level* • *Supporting Staff*
2	Are you familiar with a 'Local Plan'	• *Yes* • *No*
3	Are you familiar with the terms 'Zoning' and 'Use Class Order' and its functions?	• *Yes* • *No*
4	Are you familiar with 'Express Conditions' (land)?	• *Yes* • *No*
5	Are you familiar with land conversion?	• *Yes* • *No*
6	Building on "Residential" express condition, conducts commercial/business activities, located within "Residential" zone. Is land conversion necessary? Your opinion?	• *Short string answer*

Table 3.5
Extraction of 8 out of 26 Questions of the Survey Questionnaire for Public in Selangor Selected for Analysis

Public Survey		
No.	**Question**	**Choice of Answer(s)**
1	Please choose your range of age	• *20 years old and below* • *Between 21 and 30 years old* • *Between 31 and 40 years old* • *Between 41 and 50 years old* • *51 years old and above*
2	Please state your employment status	• *Unemployed* • *Employed*
3	Which Land Office serves your land taxation bills?	• *Selangor Land and Mines Office* • *Petaling District and Land Office* • *Gombak District and Land Office* • *Klang District and Land Office* • *Kuala Langat District and Land Office* • *Hulu Langat District and Land Office* • *Sepang District and Land Office* • *Kuala Selangor District and Land Office* • *Hulu Selangor District and Land Office* • *Sabak Bernam District and Land Office* • *Do not own a property in Selangor*
4	Are you familiar with a 'Local Plan'	• *Yes* • *No*
5	Are you familiar with the terms 'Zoning' and 'Use Class Order' and its functions?	• *Yes* • *No*
6	Are you familiar with 'Express Conditions' (land)?	• *Yes* • *No*
7	Are you familiar with land conversion?	• *Yes* • *No*
8	Building on "Residential" express condition, conducts commercial/business activities, located within "Residential" zone. Is land conversion necessary? Your opinion?	• *Short string answer*

3.7.4 Distribution and Data Collection Methods

Questionnaires were distributed during the pandemic period of CoVID-19 which limited mobility and personal interactions with respondents. According to (Sekaran & Bougie, 2018, p. 158) online questionnaire accommodates those who are difficult to reach (which is very much relevant to the pandemic situation in Selangor at the time), and allows respondents to provide feedback at their most convenience. Sekaran and Bougie (Sekaran & Bougie, 2018, p. 158) also stated that one of the challenges of online questionnaires is that sampling of specific groups may be hard to control, and hence needs a mechanism to not only acquire feedback from these targeted groups, but also to ensure that response rates are high. The first targeted group; policy makers were specifically identified and questionnaire was given through their work e-mails. This will ensure that only those within the workforce gets the questionnaire and subsequently being forwarded to colleagues within the same organization and/or department, using the Snowball technique. As for the second targeted group; the public in Selangor, a Google Form link to the questionnaire was distributed with the help of the '*Whatsapp*' application, where it was specified that only respondents residing in Selangor shall respond.

3.7.5 Validity and Reliability

In order to ensure interview questions resulting to valid and reliable data, it is crucial that researcher have validified terms, scope and appropriateness of questions pre-interview with the experts of related field and have similar characteristics (Chua, 2020a, p. 221 – p.222). In terms of questions, the sets of questionnaires were vetted through with industrial experts and have been verified to be relevant, and non-bias. Approvals and remarks can be referred to Appendix 3A to Appendix 3F. Whilst data were found valid and reliable in accordance to the short-stringed answers provided within the questionnaire. These answers show relevance to the descriptive analysis findings.

3.7.6 Challenges

Questionnaires were distributed using two mediums, that is the 'Whatsapp' application and through e-mail distribution. The first round of questionnaire distribution for policy makers through 'Whatsapp' application in October 2020 had poor reverts, hence were followed by e-mail distribution. In addition to that, the first attempt on e-mail distribution in October 2020 also had poor response due to the use of own private email (liyanazza7@gmail.com). Because of this, a second attempt also in October 2020 on e-mail distribution was conducted using researcher's official work e-mail (liyana.zainudin@selangor.gov.my) with the consent from the District Officer, and the response rate tripled up. Response from policy makers achieved sufficient number within two (2) months from initial '*Whatsapp*' method of distribution i.e. 31st October to 31st December 2020 to. As for the distribution for the 2.2 million public population of Selangor, response was fairly high and has hit the sufficient sample within a period of two (2) months from 31st October 2020 to 3rd January 2021, via '*Whatsapp*' application.

3.8 Qualitative Study

According to (Sekaran & Bougie, 2018, p. 332), qualitative data are information that is derived, extracted and synthesized from printed and cyberspace i.e. the Internet mediums which includes direct sources such as interviews, questionnaire responses, observations; or indirect sources such as readily available government or official reports, company records, findings from focus groups and even published individual statements. There is no set number of participants in qualitative study (Merriam, 1998, pp. 524–525) and according to Bailey (2006 in (Merriam, 1998), purposive sampling is usually small in number.

For this research, qualitative finding was conducted through interviews with key policy makers. In the midst of COVID-19, the interviewees were given planted questions before interviews are conducted via video conference as to minimize physical interactions. Since there are evidences of land use plans contradiction within administration areas of other local authorities in Selangor and that state collections are according to district categories, the interview shall involve key policy makers in the district of Petaling. Qualitative data analysis is adopted from Chua (2020a, p.485) where study had involved interviews with key policy makers cum field experts whom shall provide an in-depth understanding of the policies in regards to land use and Limited Commercial premises. Based on interview findings, site observations are conducted to identify and verify locations, on top of quantifying premises real-time versus town planning draw-ups.

Apart from that, site observations were also conducted to value-add and provide a more comprehensive understanding of the whole implementation of Limited Commercial premises, and how best land use contradictions could be rectified.

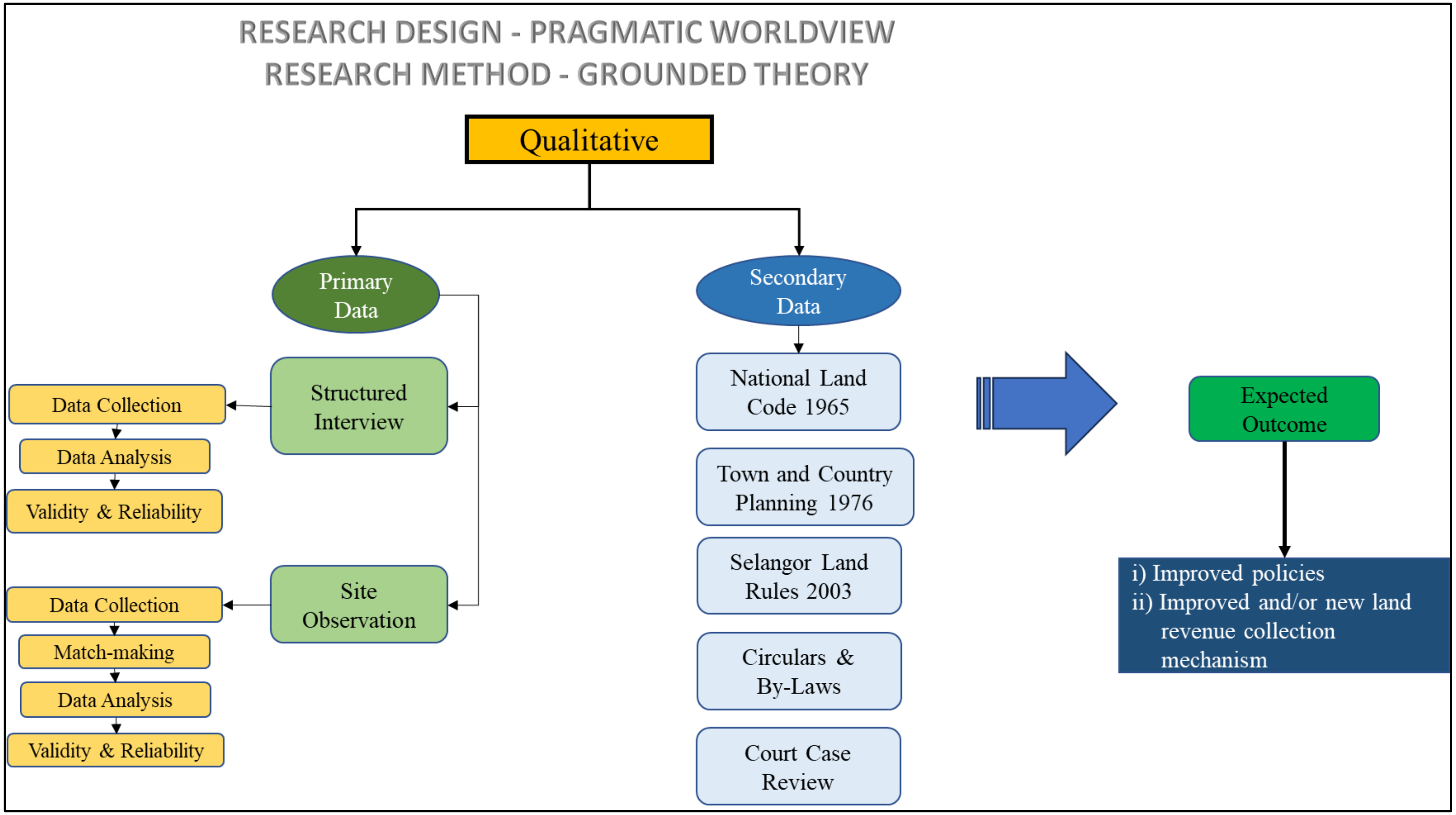


Figure 3.4 Research Methodology Framework for the Study Using Pragmatic Worldview, Adapted from Creswell and Creswell (2018) and Grounded Theory Research Method, Adapted from Creswell and Poth (2018)

3.8.1 Primary Data - Interview

According to (Creswell & Poth, 2018, p. 84), the primary data collection in grounded theory is most likely through interviews as it involves key players and subject-matter experts within the field that shall offer input onto the development of the theory. An interview is to have in-depth understanding of the issue that shall support findings of the earlier quantitative studies. Based on Chua (2020a, p. 206 – 207), the most suitable type of interview for this study is a structured interview where questions asked are very closely related to the research objectives and that the questions enlisted for each respondent remains very much the same. According to Chua (2020a, p.319) sampling size for a qualitative study involving the same demographic data requires a diminutive number - as little as five (5) respondents only.

In this study, the interview questions were 90% the same for each respondent (only 2 additional questions differ), but due to selected respondents' scope of work and jurisdictions, some questions may be added and/or removed. In order to achieve a good understanding of the subject, respondents were asked to answer exploratory questions on top of the main questions. According to (Creswell & Creswell, 2018), qualitative interview intends to explore and have a clearer picture in regards to subject matter by asking open-ended questions that needs elaboration. The type of interview conducted was problem-centred expert interview i.e. a combination of problem-centred interview (PCI) and theory-generating expert interview adopted from (Döringer, 2021). Its objectives were to collect data and exploring possibilities in a specific area (Gläser & Laudel, 2004; Kaiser, 2014; Meuser & AGel, 1991; Van Audenhove & Donders, 2019; (Döringer, 2021).

The study focuses on qualitative analysis as it is to test and develop a theory on land revenue, subjected to land use and the respective policies governing within MBPJ's area of administration. In regards to land use contradiction, a breach of condition provisioned under Section 125 of the NLC has a different context in comparison to a breach in land and building use provisioned under Section 18 of the TCPA. With difference in legal context comes different legal actions. To fully understand the grounds and implementations of LC zoning, it is crucial that the participants of interview were of those experts or very familiar with LC zoning. Hence, Grounded Theory's method of analysis i.e. qualitative analysis of primary data was mainly used in order to summarize and project the effects of land use contradiction.

Table 3.6
Elements of Problem-Centred Interview Excerpted from Döringer (2021, p. 269)

Theory-Generating Expert Interview	**Problem-Centred Interview (PCI)**
Defines and discusses the term 'expert'	Highlights the individual perspective
Distinguishes different types of expert knowledge	Provides a specific interview design and set of questions
Aims at inductive theory development	Enables comparability of gathered data
	Proposes inductive-deductive theory building

The interview started with a more general idea and questions in relations to the field, of which in this case in regards to local planning. It is then been narrowed down to the concept of land use within local planning before moving towards a more specific terms and concepts of Use Class Order. Lastly, the open-ended question points specifically at what was hitherto believed to be a contradictory in land use as per related policies when it comes to the specific zoning called 'Limited Commercial'. The questions were tailored as to researcher's own industrial experience, but were constructed in such a way to omit biasness and allow participants to share their own views and experiences within their respective fields. The interviewer had also intervened in the interview in order to help steer the interviewee towards understanding the context of the question and hence providing an input based on their own personal experience (Mey, 2000; Scheibelhofer, 2005; Döringer, 2021).

For an ease of reference, below are the objectives of this research:

<u>Research Objectives</u>

1. To identify land use contradiction within the context of National Land Code (Revised – 2020) and Town and Country Planning Act 1976.
2. To analyze the effects of land use contradictory within the context of Limited Commercial zoning.
3. To simulate losses and/or gains in relations to contradictory land use towards land revenue in the context of Limited Commercial zoning.

3.8.1.1 Questionnaire Development

Creswell & Creswell (2018, p. 187) and (Chua, 2020, p. 446 – 448) both suggested that interview questions should be open-ended as it intends to have an in-depth idea of the subject and/or subject area before constructing a quantitative instrument such as a survey questionnaire. The questions were also developed in relations to research objectives as to ensure data saturation (Imtiaz et al., 2020). Interview questions were structured and designed to gain insights and perspectives of each participant given their backgrounds in the industry.

During this most challenging time when the nation was at the early transition stage from pandemic to endemic, interviews with policy makers conducted via various mediums, i.e. mobile conversation, face-to-face and in written feedback. In order to gain the most insights and knowledge in the scope of study, key persons selected are as follows:

i. District Officer of Petaling (as at time of interview);
ii. Director of Selangor Land and Mines Office;
iii. Mayor of MBSJ (as at time of interview, also former District Officer of Petaling and former Deputy Mayor of MBPJ);
iv. Director of PLANMalaysia@Selangor;
v. Deputy Director of PJ CityPlan, MBPJ (as at time of interview); and
vi. Subject Matter Expert in land administration

The questions prepared have a slight variation if not almost very much the same as the set of questions were tailored to the interviewee's background and expertise in land administration, specifically in the context of land use. The number of questions appropriate for individual interviewees as according to Chua (2020, p. 230) is minimum of 10 and a maximum of 20 questions. Experts selected were amongst those who have served directly at land offices and/or MBPJ, as to ensure accuracy and validity. The number of questions asked, not inclusive of additional questions that were deemed value-added are as following:

Table 3.7
List of Interviewees and Number of Questions Given

List of Interviewee	No. of Questions
Interviewee 1 District Officer of Petaling	17 Questions
Interviewee 2 Director of Selangor Land and Mines Office	17 Questions
Interviewee 3 Mayor of MBSJ	19 Questions
Interviewee 4 Director of PLANMalaysia@Selangor	19 Questions
Interviewee 5 Deputy Director of PJ CityPlan, MBPJ	19 Questions
Interviewee 6 Subject Matter Expert	18 Questions

3.8.1.2 Unit of Analysis

Due to the nature of this study and the scope involved, the unit of analysis is focused towards homogeneous participant as the study requires those who have had extensive experience, knowledge and skills in regards to both land and town planning matters, specifically Limited Commercial zoning. Therefore, purposive sampling was used where selected were those whom directly involved and/or were within the same industry and well-versed on the implementation of LC zoning.

3.8.1.3 Psychometric Test: Validity and Reliability

Expert Review

It is crucial for interview questions be vet-through and revised if by professionals or field experts to ensure validity and reliability (Creswell & Creswell, 2018). According to Kaiser (2014; Döringer, 2021) experts are those persons knowledgeable in their specific field of work. According to Meuser and AGel (1991; Bogner et al. (2014); Mergel et al. (2019); Döringer, 2021) experts are those first-handedly involved from the development stage through implementations of works and decision-makings in relations to their field of work.

Before conducting interview, questions were fine-tuned based on reviews given by accredited experts in the fields of land administration and town planning. The experts identified and selected as reviewers based on their expertise are as follows:

i) TPr. Ismail bin Muhamad
Director of Planning and Development
Majlis Bandaraya Subang Jaya (MBSJ)
Expert in town planning

ii) Haji Ab Aziz bin Ismail
Former Deputy Director of Department of Director General of Lands and Mines Kuala Lumpur, Ministry of Energy and Natural Resources
Currently appointed as Subject Matter Expert for the development and implementation of '*Sistem e-Tanah*' in Malaysia.
Expert in land administration

3.8.1.4 Data Saturation

Referring to Charmaz (2006) in (Creswell & Poth, 2018, p. 86) there is no set number of participants for qualitative studies as the concept of saturation in grounded theory is when results from the categories or themes from qualitative data analysis shows no significant new ideas and/or opinions. Due to the very specific type of zoning (Limited Commercial) which is currently implied only within MBPJ's administration area, the interview required candidates that were hands-on and experts about the area and the concepts applied. Therefore, the number of samples for this study is adequate and data collected are saturated. Furthermore, a brief verification of sufficient data to support findings were based on 'Code Saturation versus Meaning Saturation: How Many Interviews Are Enough?' (Hennink et al., 2017), where the determining factors on saturation lies in code and meaning saturations. In this study, code saturation is achieved when all codes or themes arrives at a point of redundancy i.e, starting at Interviewee 4, and lastly achieved the targeted comprehension of the whole land use, land policy and land revenue issues in relations to LC concept and implementations at Interviewee 6 as no new themes nor findings were discovered, i.e. meaning saturation.

3.8.1.5 Pilot Test

The questionnaires were vetted by industrial experts at the same time answered by the two experts to ensure that questions were clear, unbiased and within context. The two experts have also commented and suggested amendments. The final version of questionnaires have therefore been verified before they were used for interview sessions.

3.8.1.6 Data Analysis

Interview sessions were transcribed in Bahasa Melayu as to ensure information extracted and translated in English were accurate. It is also agreed by Erickan (1998) and Temple (1997, 2008) that the original interview session (in its language) should be provided. Barret (1992), Simon (1996) and Spivak (1992) quoted that translation is not straightforward. It has to take into account other factors when it comes to language such as interpretation of keywords and/or adjectives, the current surroundings of the interviewee and their cultural background which may affect their answers/feedback (Birbili, 2000; Turhan & Bernard, 2022) . Better responses were given when the interviewer speaks in the native language as the interviewee (Turhan & Bernard, 2022). After transcribing, key information were translated before they were coded and categorized accordingly.

3.8.1.7 Descriptive Analysis

Demographics of targeted respondents are crucial as it helps generalize or represent the population as a whole (Braun et al., 2020).

A set of questions that has been verified by field experts were then given to respective industry experts according to the interviewee list as follows:

i) District Officer of Petaling District and Land Office
ii) Director of Selangor Lands and Mines Office
iii) Director of PLANMalaysia@Selangor
iv) Director of PJ CityPlan of MBPJ

v) Mayor of MBSJ (former District Officer of Petaling and Deputy Mayor of MBPJ)

vi) Subject Matter Expert - Former Deputy Director of Department of Director General of Lands and Mines Kuala Lumpur, Ministry of Energy and Natural Resources

Below is a table summarizing respondents and their respective jurisdictions and experiences.

Table 3.8
Summary of Interview Respondents and Jurisdictions

No.	Department	Name	Position	Experience
1.	Petaling District and Land Office	Dato' Mohd. Jusni bin Hashim	District Officer	Chief Assistant District Officer (Hulu Langat) (2014 - 2018)
				District Officer (Kuala Langat) (2018 - 2022)
				District Officer (Petaling) (2022 - 2023)
				District Officer (Hulu Langat) (2023 - Current)
2.	Selangor Lands and Mines Office (PTGS)	Dato' Dr. Yusri bin Zakariah	Director	Deputy Director (Selangor Land and Mines Office) (2016 - 2019)
				District Officer (Hulu Langat) (2019 - 2020)
				Director (Selangor Land and Mines Office) (2020 - Current)
3.	Subang Jaya City Council	Dato' Johary bin Anuar	Mayor	Deputy Mayor (Petaling Jaya City Council) (MBPJ) (2014 - 2020)
				District Officer (Petaling) (2020 - 2022)
				Mayor (MBSJ) (2022 - 2023)
				Deputy Selangor State Secretary (SUK Selangor) (2023 - Current)
4.	PLANMalaysia@Selangor	TPr Khairulzaman bin Ibrahim	Director	Deputy Director (JPBD) (2017 - 2019)
				Director (PLANMalaysia Negeri Sembilan) (2019 - 2022)
				Director (JPBD) (2022 - Current)

No.	Department	Name	Position	Experience
5.	PJ CityPlan of MBPJ	TPr. Zain Azly bin Abd. Rahman	Deputy Director	Head of One-Stop Centre (2008-2009) Chief Assistant Director of Planning and Development (2009 - 2014) Deputy Director of Planning and Development (2014 - 2022) Director of Solid Waste Management and Public Cleansing (2023 - Current)
6.	Subject Matter Expert	Ab. Aziz bin Ismail	Former Deputy Director	Assistant Director (Federal Property Section), Department of Director General of Lands and Mines, Ministry of Energy and Natural Resources (2000 – 2004) Head of Land Unit (National Institute of Land and Survey) (INSTUN) (2004 - 2006) Deputy Director of e-Tanah (Ministry of Energy and Natural Resources) (2007 - 2010) Deputy Director (Federal Territory of Kuala Lumpur Land and Mines Office) (2011 - 2014) Subject-Matter Expert for e-Tanah (Puncak Tegap Sdn Bhd) (2014 - Current)

3.8.1.8 Challenges

Main challenge in conducting interview was to set the time and date for interview session as the key persons identified are amongst the top management. There were many reschedules which includes texting the respondents personally or through their personal assistants almost daily, so as to squeeze in sessions whenever available. Prior to the all the schedules and reschedules, permission and approval from immediate superiors for a solid month were made in order to fix impromptu interview sessions whenever there were spare time, free from meetings and such. Interview recordings were captured using solely a laptop and its built-in microphone as time was an essence.

Apart from that, the terms used in the interview questions were mostly often familiar to the respondents, but there were evidences of unfamiliarity to a few. Upon unfamiliarity, rephrasing and scenario examples were given to ensure that it was the intended question, hence receiving response within context.

3.8.2 Primary Data - Site Observation

According to the list or premises zoned for Limited Commercial purposes as supplied by MBPJ's GIS personnel, a site observation was conducted to verify premises, and to identify other premises that have similar traits to be enlisted for plotting. Site observation also helped provide a clearer picture of the difference in land and building use, building concept and façade in regards to premises located within the Limited Commercial zoning. In grounded theory, observation is important as it allows creative fieldwork where researcher gets to acquire in-depth understanding of what was going on as opposed to theory and/or documented reports (Patton, 2002 in Corbin & Strauss, 2015). It is also crucial that logging of information was done, be it through notes, photography or even document references as part of data collection (Creswell & Poth, 2018, p. 170).

3.8.2.1 Area of Observation

Site observations were conducted on 2 June 2024 and 2 June 2025, at the two locations selected for this research as followings:

i) Jalan Gasing (Limited Commercial – Institution)
ii) Seksyen 51A (Limited Commercial – Services)

Premises were observed to verify whether or not if they abide to the *Rancangan Tempatan Petaling Jaya 1 (Pengubahan 3): Garis Panduan Kawalan Pembangunan* (RTPJ(1)(A3): Development Control Guidelines) (Majlis Bandaraya Petaling Jaya, 2019c) as shown in Figure 3.8, Table 3.8, Figure 3.9 and Table 3.9. Embedded in the guideline is also the responsibility of applicant (land proprietor or tenant) to acquire license to operate, renewable yearly based on *Garis Panduan Menukar Kegunaan Bangunan Secara Setahun ke Setahun Majlis Bandaraya Petaling Jaya* (Change of Building Use on Year-to-Year Basis) (Majlis Bandaraya Petaling Jaya, 2020a).

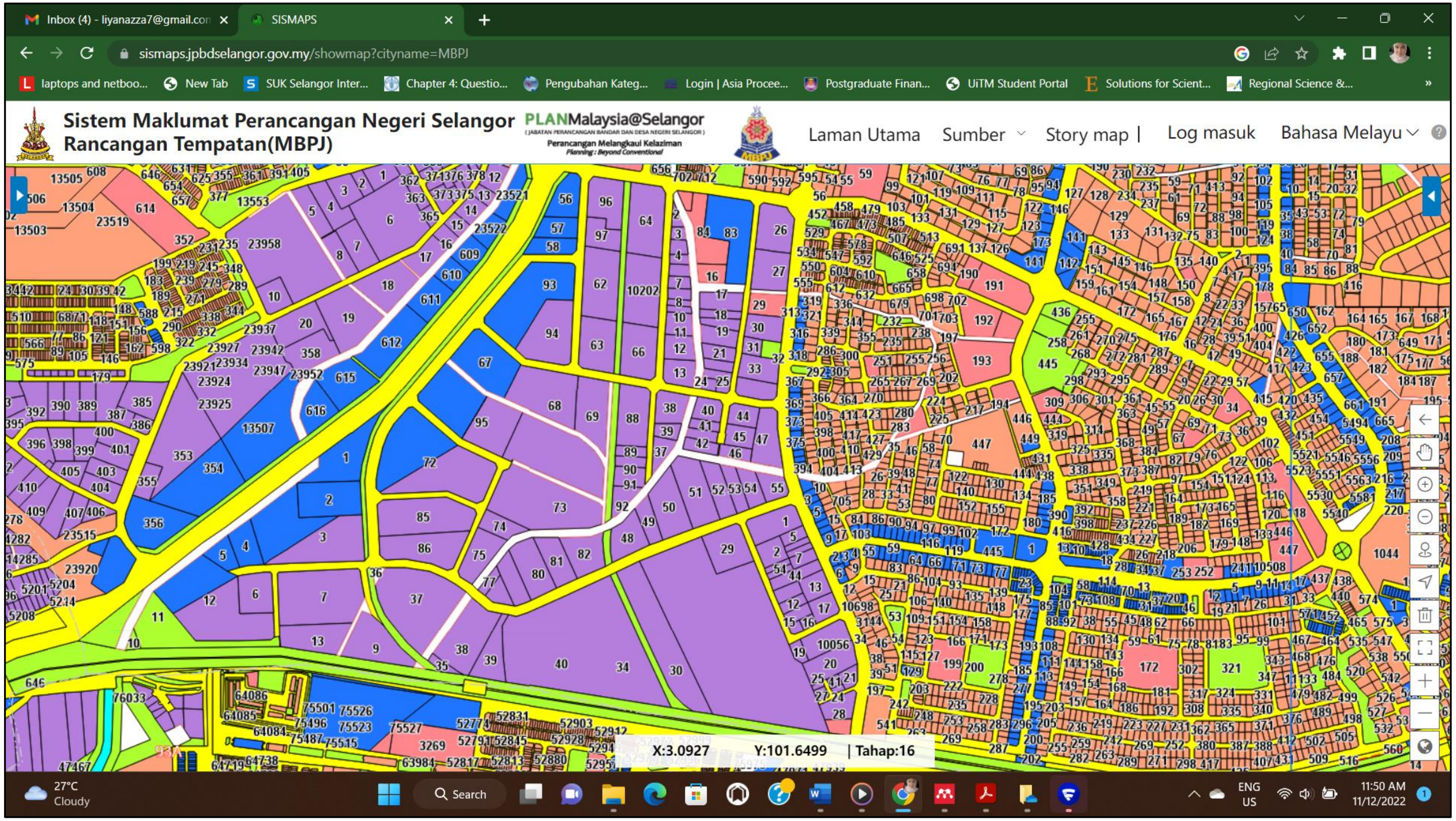


Figure 3.5 Screenshot of Areas Around Jalan Gasing and Seksyen 51A in Petaling Jaya Via SISMAPS Selangor

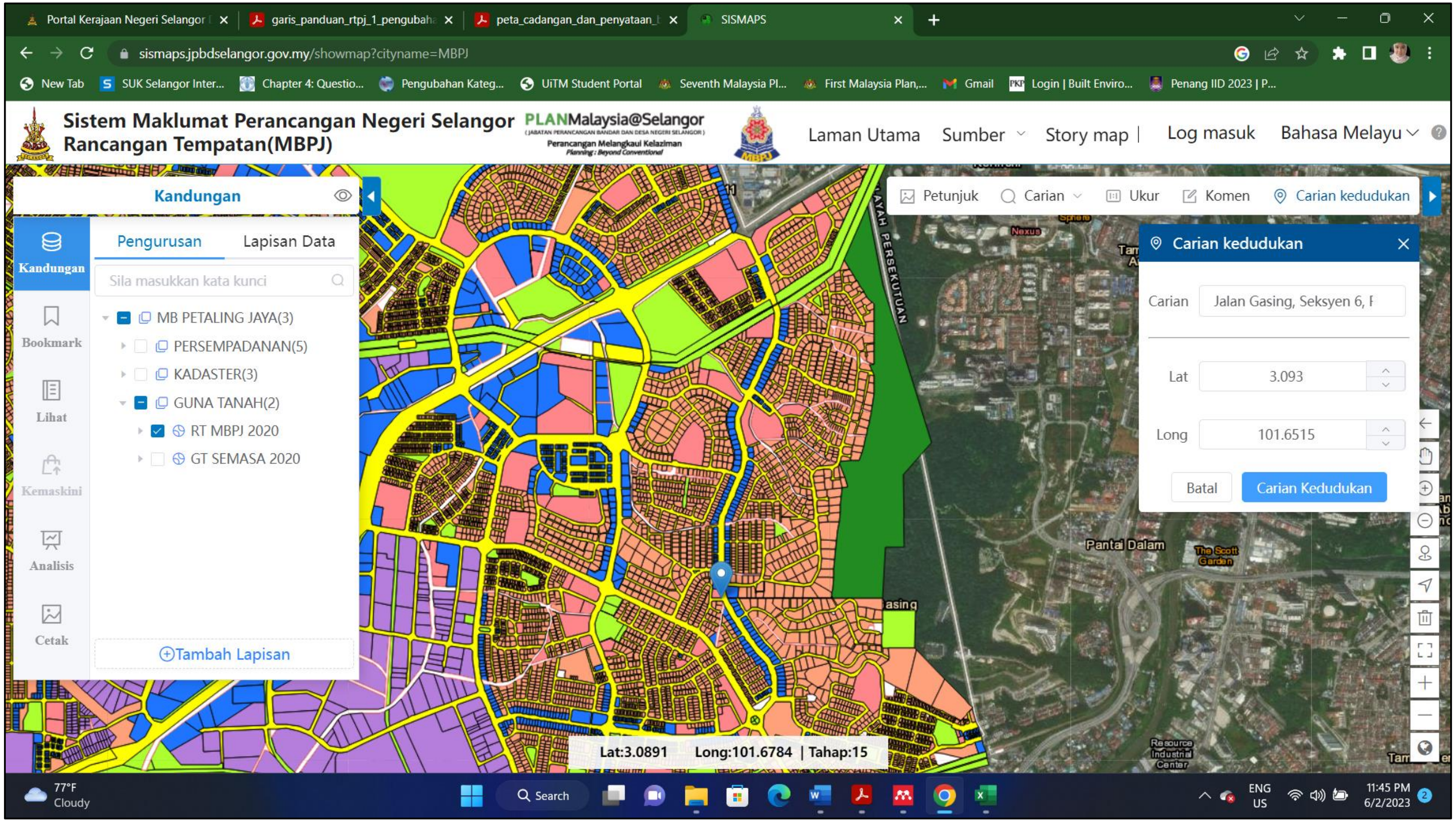


Figure 3.6 Screenshot of Limited Commercial (Institution) on Jalan Gasing Via SISMAPS Selangor

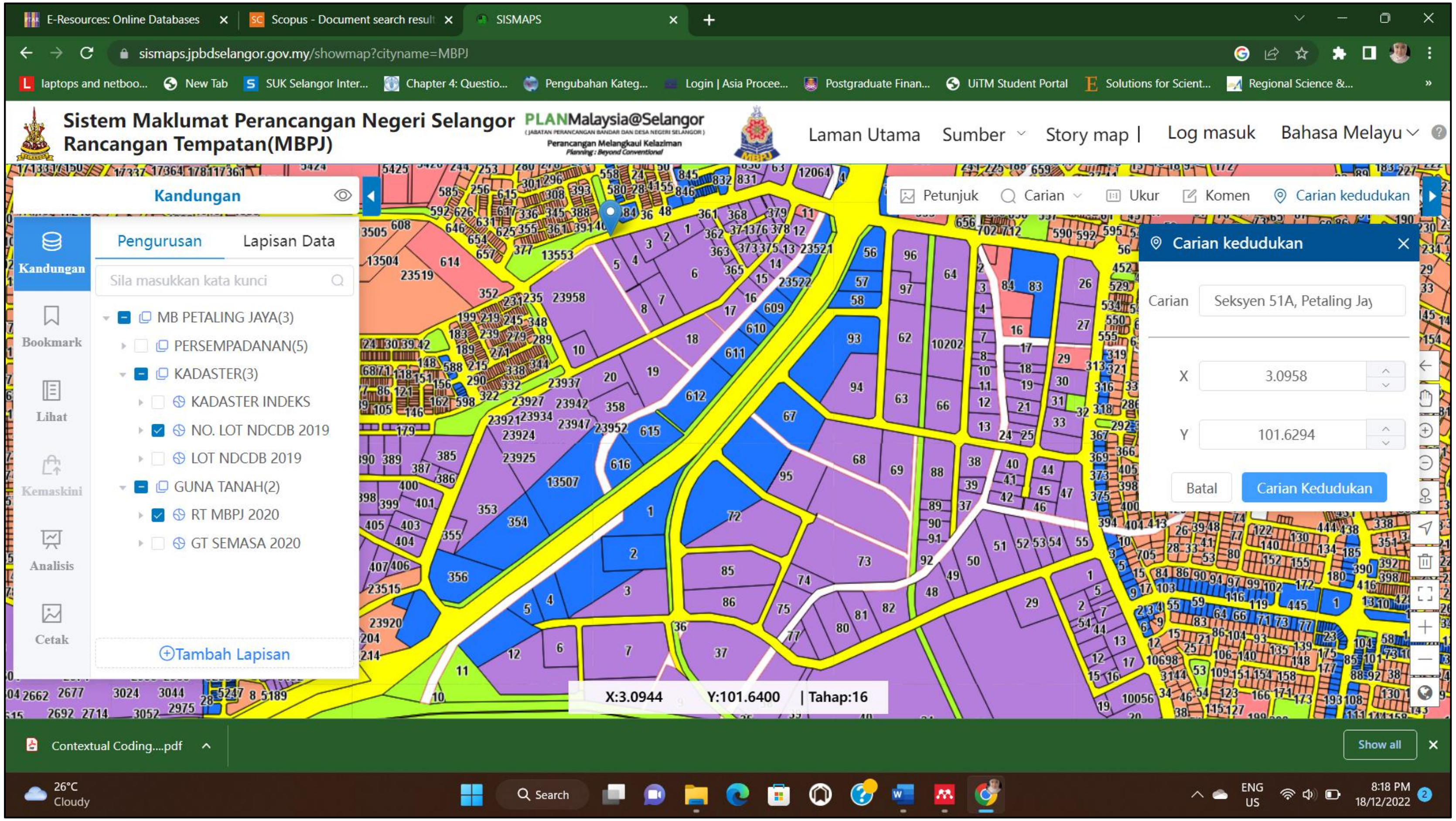


Figure 3.7 Screenshot of Limited Commercial (Services) in Section 51A Via SISMAPS Selangor

GARIS PANDUAN KAWALAN PEMBANGUNAN KELAS KEGUNAAN TANAH

Jadual A.6 : Kegunaan / Aktiviti Bagi Kawasan Perdagangan Terhad (Institusi)

PERDAGANGAN TERHAD			**RUJUKAN**
KEGUNAAN / AKTIVITI	a) YANG DIBENARKAN	1. Senarai aktiviti yang dibenarkan digantikan seperti berikut:- 2. Balai seni lukis 3. Dewan Pameran (kecuali kereta) 4. Rumah orang tua 5. Agensi (perkapalan, berita, pelancongan, iklan, seranta, pemasaran) 6. Pejabat pengurusan yang berkaitan dengan aktiviti NGO. 7. Agen hartanah 8. Perhidmatan perundangan 9. Perkhidmatan perakaunan 10. Perkhidmatan memproses data 11. Perkhidmatan pakarunding perancangan, kejuruteraan, senibina, hiasan dalaman dan lain-lain yang berjenis teknikal.	**Lampiran B1** 1. Lain-lain dasar dan garis panduan yang dipersetujui oleh Majlis dari masa ke semasa
	b) YANG DIBENARKAN DENGAN SYARAT	1. Sekolah swasta 2. Institut pengajian tinggi swasta 3. Auditorium 4. Pusat pendidikan 5. Asrama 6. Tadika 7. Taska 8. Klinik (bukan untuk haiwan)	1. Lampiran B3 (Bahagian 3.3) GARIS PANDUAN ASRAMA 2. Lampiran B6 (Bahagian 6.2 dan 6.3), GARIS PANDUAN TADIKA DAN TASKA 3. Lain-lain dasar dan garis panduan yang dipersetujui oleh Majlis dari masa ke semasa
	c) YANG TIDAK DIBENARKAN	Selain daripada disenaraikan dalam (a) dan (b)	

RANCANGAN TEMPATAN PETALING JAYA 1 (PENGUBAHAN 3) A-7

Figure 3.8 List of Land Use/Activity Allowed in Limited Commercial (Institution) Areas (in Bahasa Melayu, extracted)

Source:(Majlis Bandaraya Petaling Jaya, 2019c, p. 16)

Table 3.9
List of Use/Activity Allowed in Limited Commercial (Institution) Areas (translated)

Activities Allowed (a)	
i)	Art gallery
ii)	Showroom (except automobiles)
iii)	Aged care centre
iv)	Agency (shipping, newscast, travel, advertisement, publicity, marketing)
v)	Management office for NGO
vi)	Real estate
vii)	Legal advisory services
viii)	Accounting service
ix)	Public amenities
x)	Data processing services
xi)	Consulting, engineering, architecture, interior design and other technical services
Activities Allowed With Conditions (b)	
i)	Private school
ii)	Private higher education institute
iii)	Auditorium
iv)	Learning centre
v)	Dormitory
vi)	Kindergarten
vii)	Pre-school
viii)	Clinic (other than veterinary)
ix)	Lodging
x)	Private education centre
xi)	Care / treatment centre
Prohibited Activities (c)	
All activities other than (a) and (b)	

Table 3.9 (translation of Figure 3.8) enlists activities allowed for premises within the LC zoning for services, applicable to premises zoned for LC in Jalan Gasing where most of the premises' façade resembles a home.

GARIS PANDUAN KAWALAN PEMBANGUNAN KELAS KEGUNAAN TANAH

Jadual A.5 : Kegunaan / Aktiviti Bagi Kawasan Perdagangan Terhad (Perkhidmatan)

PERDAGANGAN TERHAD (PERKHIDMATAN) (Merangkumi Seksyen 19, sebahagian Seksyen 51 dan 51A)			**RUJUKAN**
KEGUNAAN / AKTIVITI	a) YANG DIBENARKAN	1. Pusat reka bentuk & pembangunan IT. 2. Kejuruteraan & industri berteknologi tinggi 3. Penyelidikan & perubatan 4. Kegunaan / Aktiviti yang berkaitan dengan komputer & multimedia 5. Teknologi – bio 6. Pejabat 7. Pusat latihan dan jualan 8. Pusat pengedaran 9. Pusat servis teknikal 10. Kemudahan masyarakat 11. Tempat letak kereta awam 12. Plaza 13. Taman awam 14. Asrama pekerja	1. Setiap cadangan pembangunan 'Rumah Selangorku' perlu mengikut Dasar Rumah Selangorku dan lain-lain dasar yang dipersetujui oleh Pihak Berkuasa Negeri dari masa ke semasa 2. Lain-lain dasar dan garis panduan yang dipersetujui oleh Majlis dari masa ke semasa
	b) YANG DIBENARKAN DENGAN SYARAT	1. Kedai 2. Bilik pameran 3. Restoran 4. Pusat makanan 5. Pusat hiburan (dalaman / luaran) 6. Kedai serbaneka 7. Pusat keagamaan 8. Taska 9. Tadika 10. Hospita 11. Dobi 12. Pusat pendidikan swasta 13. Perumahan	1. Setiap cadangan pembangunan 'Rumah Selangorku' perlu mengikut Dasar Rumah Selangorku dan lain-lain dasar yang dipersetujui oleh Pihak Berkuasa Negeri dari masa ke semasa 2. Lain-lain dasar dan garis panduan yang dipersetujui oleh Majlis dari masa ke semasa
	c) YANG TIDAK DIBENARKAN (kecuali atas sebab-sebab yang khas)	1. Pusat membeli-belah 2. 'Hypermarket' 3. Pasar 4. Hotel 5. Perumahan 6. Pangsapuri servis 7. Stesyen minyak 8. Bank 9. Bengkel	

RANCANGAN TEMPATAN PETALING JAYA 1 (PENGUBAHAN 3) A-6

Figure 3.9 List of Use/Activity Allowed in Limited Commercial (Services) Areas (in Bahasa Melayu, extracted)

Source: (Majlis Bandaraya Petaling Jaya, 2019c, p. 17)

Table 3.10
List of Use/Activity Allowed in Limited Commercial (Services) Areas (translated)

Activities Allowed (a)	
i)	IT design and development
ii)	Engineering and high-tech industry
iii)	Research and medical
iv)	Activities related to computers and multimedia
v)	Bio-technology
vi)	Office
vii)	Distribution centre
viii)	Technical service centre
ix)	Public amenities
x)	Public parking space
xi)	Plaza
xii)	Public park
xiii)	Worker's dormitory
Activities Allowed With Conditions (b)	
i)	Shop
ii)	Showroom
iii)	Restaurant
iv)	Food centre
v)	Entertainment centre (indoor/outdoor)
vi)	Convenience store
vii)	Religious centre
viii)	Kindergarten
ix)	Pre-school
x)	Hospital
xi)	Launderette
xii)	Private education centre
xiii)	Residential
Prohibited Activities (c)	
i)	Shopping complex
ii)	Hypermarket
iii)	Market
iv)	Hotel
v)	Residential
vi)	Service Apartment
vii)	Petrol station
viii)	Bank
ix)	Workshop

Table 3.10 enlists activities allowed for premises within the LC zoning for services, applicable to premises zoned for LC in Seksyen 51A where most of the premises' façade resembles a warehouse.

2. AKTIVITI YANG DIBENARKAN

Aktiviti-aktiviti yang boleh dibenarkan adalah seperti berikut:

a. Pejabat pengurusan yang berkaitan dengan aktiviti-aktiviti 'NGO'

b. Bilik perabot antik

c. Bilik pameran hiasan dalaman

d. Pejabat persendirian / tempat penyelidikan persendirian

e. Restoran (dengan keluasan tanah minima 10,000 kp, dengan kemudahan tempat letak kereta tidak kurang dari 20 petak)

Figure 3.10 Activities Allowed in Limited Commercial (Institution) Areas

Source: (Majlis Bandaraya Petaling Jaya, 2020a, p. 1).

Translation:

ALLOWED ACTIVITIES

Activities allowed are as follows:

a. NGO related management office
b. Antique furniture room
c. Interior design room
d. Private office / personal research office
e. Restaurant (with minimum 10,000 sqft land area which accommodates at least 20 parking lots)

3. AKTIVITI YANG TIDAK BOLEH DIBENARKAN

Aktiviti yang tidak boleh dibenarkan adalah seperti berikut:

a) Kilang

b) Bengkel

c) Hotel

d) Pusat hiburan seperti pub, lounge, karaoke, disko, bar, video game dan lain-lain kegiatan hiburan

e) Pawagam

f) Klinik Haiwan

g) Kedai Nombor Ekor

h) Pusat Tuisyen

Figure 3.11 Prohibited Activities in Limited Commercial (Institution) Areas

Source: (Majlis Bandaraya Petaling Jaya, 2020a, p. 2)

Translation:

PROHIBITED ACTIVITIES

Activities prohibited are as follows:

a. Factory
b. Workshop
c. Hotel
d. Entertainment centres such as pub, lounge, karaoke, disco, bar, video game and other entertainment activities
e. Movie theatre
f. Veterinary clinic
g. Lottery retailer
h. Tuition centre

6. KEPERLUAN JABATAN-JABATAN TEKNIKAL

i. Jabatan Perancang Bandar

Reka Bentuk Bangunan

a. Reka bentuk bangunan hendaklah dikekalkan seperti bangunan asal. Sebarang pindaan atau tambahan kepada bangunan dari segi anjakan bangunan, jarak antara bangunan dan lain-lain hendaklah mengikut Undang-undang Kecil Seragam Bangunan 1984.

Figure 3.12 Technical Department Requirements

Source: (Majlis Bandaraya Petaling Jaya, 2020a, p. 2)

Translation:

TECHNICAL DEPARTMENT REQUIREMENTS

i. Town Planning Department

Building Design

a. Building design shall not be altered/modified from original façade. Any modification in terms of setback, buffer area etc shall abide to Undang-undang Kecil Seragam Bangunan 1984 (Uniform Building By-Laws 1984) (UBBL).

3.8.2.2 Site Observation Procedures

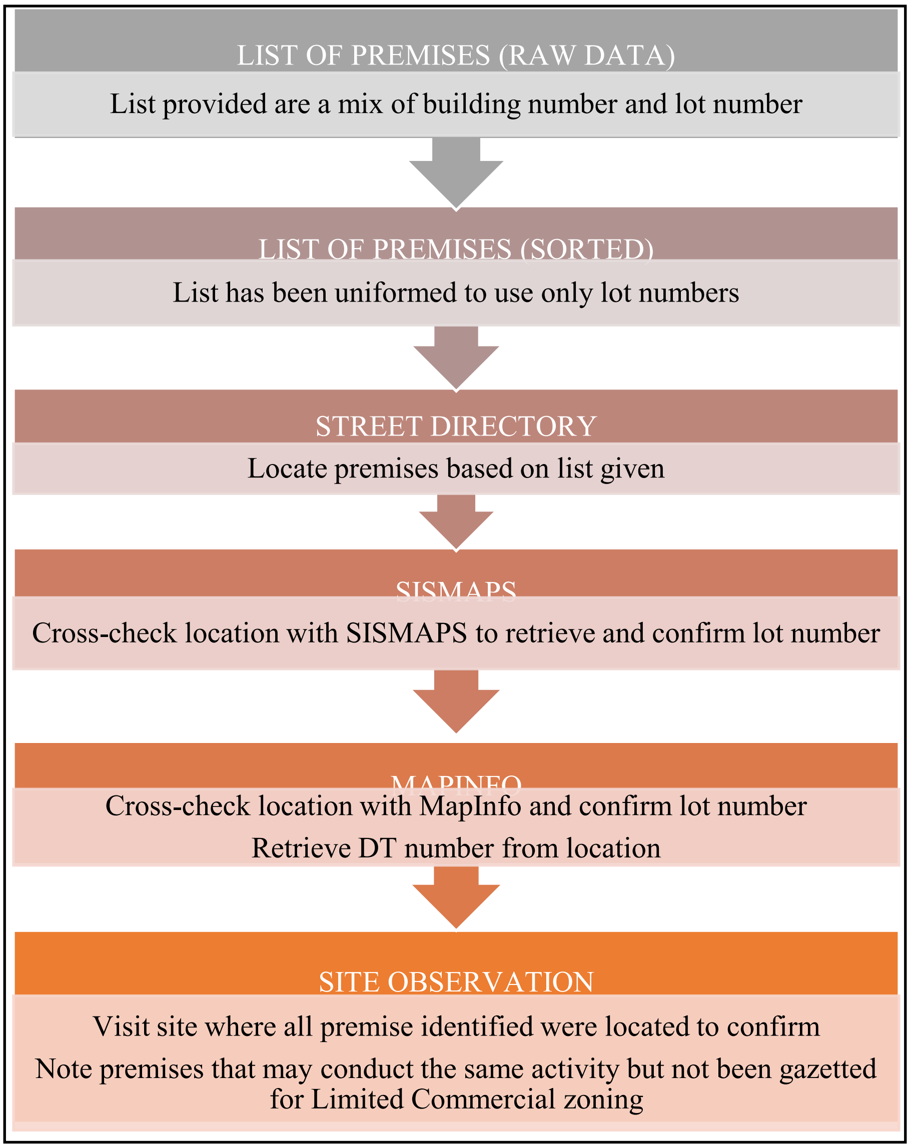


Figure 3.13 Procedures of Verifying Premises With Land Title Numbers and Site Observation

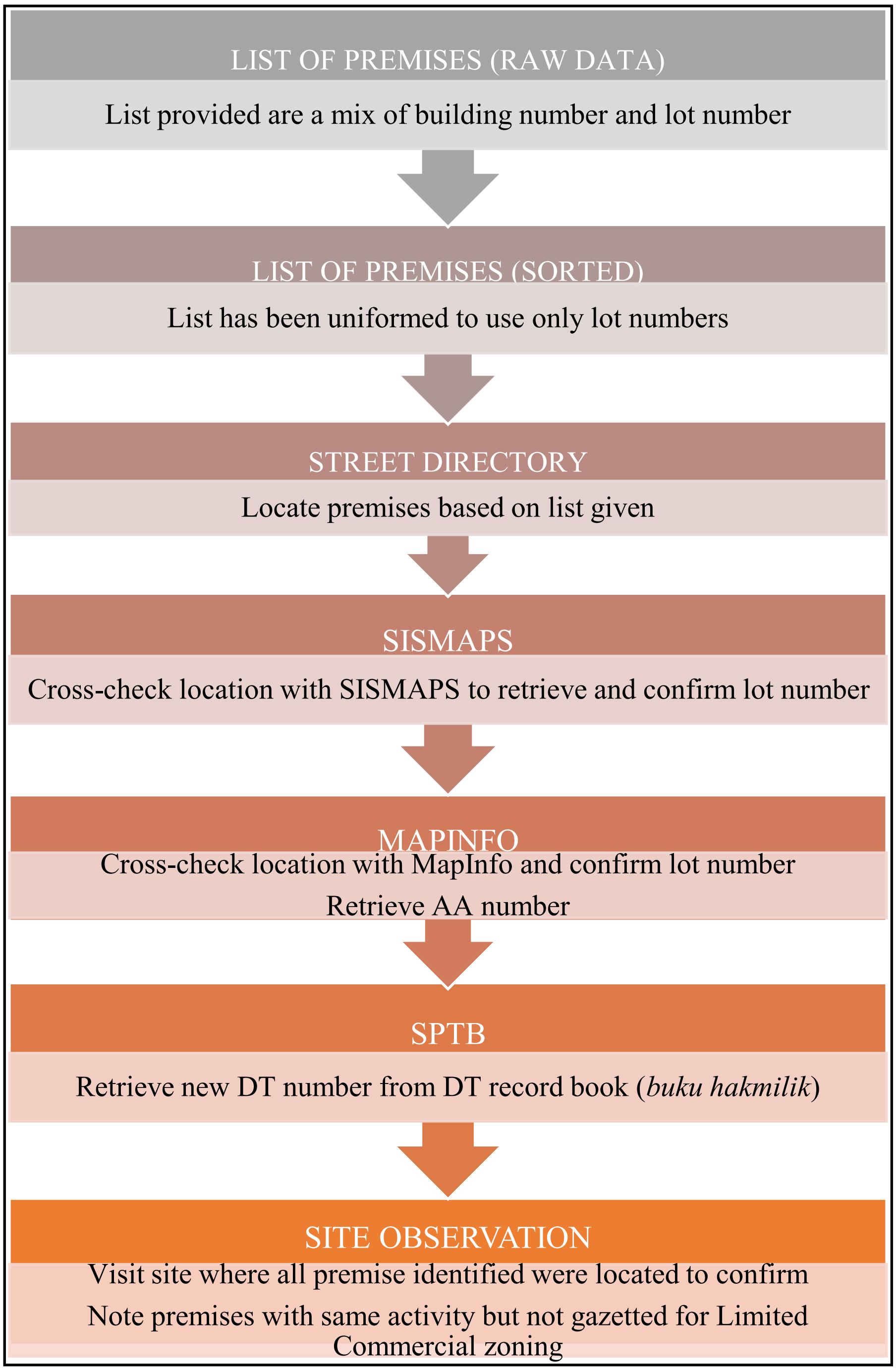


Figure 3.14 Procedures of Verifying Premises With 'Approved Alienation' i.e. AA Land Title Numbers and Site Observation

3.8.2.3 Spatial Identification and Data Collection

Data requests were sent to two agencies namely the Petaling District and Land Office (PDTP) and MBPJ as seen on Appendix 3K and 3L. Once permission has been granted, data collection for both were conducted concurrently over a period of six months (December 2020 to June 2021).

Data collection for spatial analysis involved match-making data retrieved in the form of a list or premises supplied by MBPJ, with the following systems:

i. Web-based system *Sistem Maklumat Perancangan Negeri Selangor* (SISMAPS) http://sismaps.jpbdselangor.gov.my/sismapsv2/portal/frontend/web/
ii. Internal server-based system MapInfo (based at PDTP)
iii. Internal server-based land registration system called *Sistem Pendaftaran Tanah Berkomputer* (SPTB) (based at PDTP)

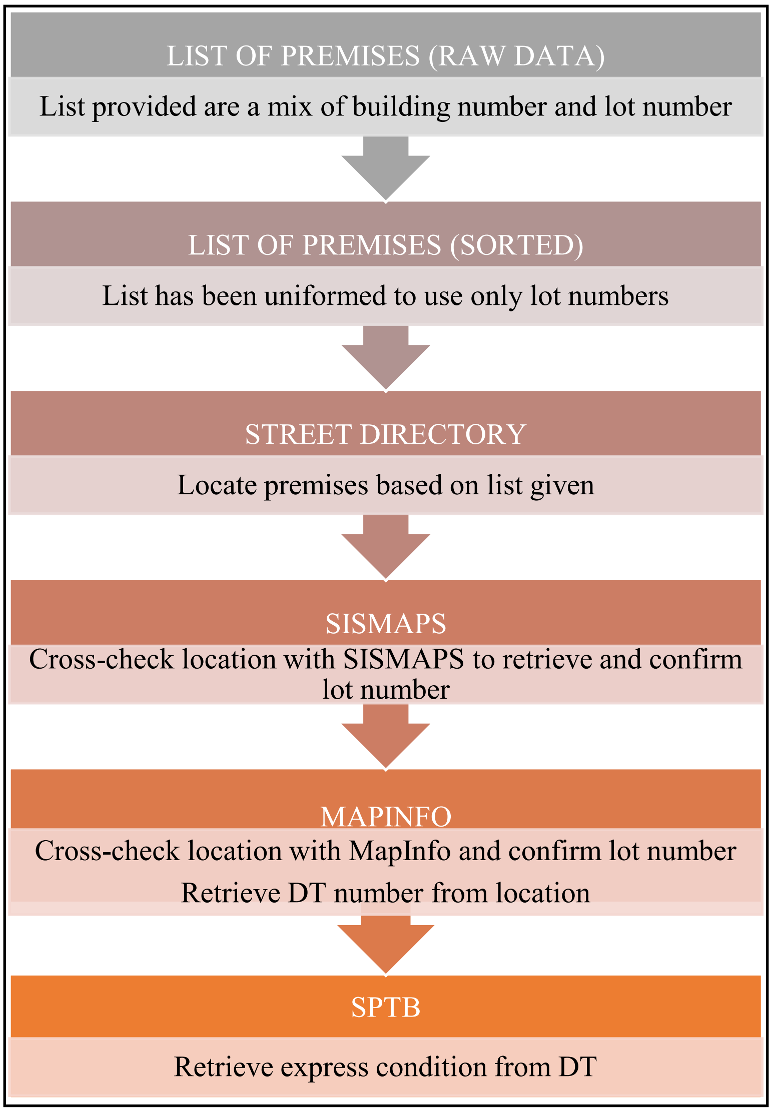


Figure 3.15 Procedures of Plotting for Premises With Confirmed DT Number

3.8.2.4 Validity and Reliability

Information on premises within Limited Commercial zonings were requested on 9th December 2020, followed up on 10th January 2021 through e-mail and was finally reverted on 8th June 2021. Table 3.10 is an extraction of the PDF files (Majlis Bandaraya Petaling Jaya, 2021a) for list of Limited Commercial (Institution), and Table 3.11 (Majlis Bandaraya Petaling Jaya, 2021b) is an extraction for Limited Commercial (Services) as provided by the GIS personnel from MBPJ.

Table 3.11
List of Premises Within the Limited Commercial (Institution) Zoning as Gazetted in RTPJ1 (Amendment 3)

No.	Location	Lot No.	Total Unit
1.	Jalan Dato' Abu Bakar	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 12, 67, 68, 69, 70, 71, 72, 73, 74, 110, 111, 112, 189, 190, 191, 192, 193, 194, 195, 196, 197	31
2.	Jalan Universiti	2, 3, 4, 5, 29, 30, 31, 32, 33, 34, 35, 36, 4, 5, 199, 200, 201, 202, 203, 204, 205, 206, 207	23
3.	Jalan SS2/24	43455, 43456, 43457, 43458, 43459, 43460, 43461, 43462, 43463, 43464, 43465, 43466, 43467, 43468, 43469, 43470, 43472, 43473	18
4.	Jalan SS2/59	43474	1
5.	Jalan Kemajuan	312, 314, 316, 318, 320, 322, 325, 327, 328, 329, 330, 331, 332, 333, 334, 335, 336, 337, 338, 339, 340, 613, 614, 615, 616, 617, 618, 619, 620 ,621, 622, 623, 624, 625,626	35
6.	Jalan Utara	189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 283, 284, 285, 286, 287, 288, 403, 404, 405, 406, 407, 408, 516, 517, 518, 519, 520, 521, 522, 523, 524	26
7.	Lorong Utara	6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38	32
8.	Lorong Utara B	44, 45 ,46, 47	4
9.	Jalan 14/28	100, 101, 102, 103	4
10.	Jalan 14/24	113, 114, 115, 116, 117, 118, 119, 120, 121	9
11.	Jalan 20/7	41, 42, 43, 44	4
12.	Jalan 21/1	46459, 46460, 46461, 46462, 46463	5
13.	Jalan Selangor	88, 89, 90, 91, 92, 93, 94, 96, 142, 141, 142, 144, 145, 146, 173, 183, 184, 185, 191	19

No.	Location	Lot No.	Total Unit
14.	Jalan Templer	56, 57, 58, 104, 103, 102, 133, 134, 135, 136, 137, 138, 139, 140, 168, 169, 170, 171, 172, 173, 174, 176	22
15.	Jalan Timur	6, 7, 8, 9, 10, 120	6
16.	Jalan Gasing	207, 208, 209, 210, 211, 212, 213, 219, 230, 231, 232, 233, 234, 235, 236, 237, 238, 239, 240, 241, 330, 331, 332, 333, 334, 335, 336, 337, 338, 339, 340, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 543, 544, 565, 566, 567, 568, 569, 570, 571, 572, 573, 574, 575, 576, 577, 578, 579, 580, 581, 381, 382, 383, 384, 385, 386, 387, 388, 389, 390, 391, 392, 393, 394, 112, 113, 114, 115, 116, 117, 2, 3, 4, 5, 33, 34, 35, 36, 37, 38, 39, 40, 41, 83, 177, 178, 650, 651, 652, 653, 654, 655, 656, 657, 658, 659, 660, 661, 662, 663, 664, 665, 666, 667, 426, 427, 428, 429, 430, 431, 437, 443, 444, 450, 456, 5494, 5495, 5502, 5550, 5558, 5559, 5560, 5573, 208, 209, 212, 213, 216, 217, 219, 220	143
17.	Jalan Templer	3, 4, 5	3
18.	Jalan 19/2	81, 1397, 60538	3
		Total	**388**

Table 3.12
List of Premises Within the Limited Commercial (Services) Zoning as Gazetted in RTPJ1 (Amendment 3)

No.	Location	Lot No.	Total Unit
1.	Jalan Prof. Khoo Kay Kim	1, 102, 4, 5, 104, 7	5
2.	Jalan Dato' Abdul Aziz 14/29	33	1
3.	Jalan 19/1	2, 3, 4, 5, 51613, 10, 19, 20, 21, 22, 23, 34, 28, 29, 30, 31	16
4.	Lorong 19/1A	51612, 13, 14, 15, 16, 17, 18	7
5.	Lorong 19/1B	6, 7, 26614, 24, 25, 26, 27, 48765, 48766	9
6.	Jalan 20/1	19528, 19529, 19530, 19531, 19532, 19533, 19534, 19535, 19536, 19537, 19538, 19539, 19540, 19541, 19542, 19543, 19544, 19545, 19546, 19547	20
7.	Jalan 51A/223	1476, 311, 330, 331, 2006, 316, 317, 318, 319	9
8.	Jalan 51A/221	3, 4, 1480, 501	4
9.	Jalan 51A/219	356, 353, 354, 13507, 616, 615, 612, 611, 610, 609, 23522, 23521	12
10.	Jalan 51A/225	357	1
11.	Jalan SS9A/14	360	1

No.	Location	Lot No.	Total Unit
12.	Jalan Tandang 51/204A	4, 5, 12	3
13.	Jalan Kilang 51/205	1, 2, 3, 72, 95, 67, 93	7
14.	Jalan 51/217	56, 57, 58	3
		Total	**98**

On top of a lengthy time, the number of premises given were also not accurate and had to be corrected. Figure 3.16 is a snapshot of premise list (provided in PDF file) by MBPJ's GIS personnel (received on 9th June 2021) where sections outlined and noted with alphabets 'a' and 'b' in red were incorrect information in terms of number of premises.

SENARAI LOKASI PERDAGANGAN TERHAD RANCANGAN TEMPATAN PETALING JAYA 2

1. 18 Lot Rumah Sesebuah di Jalan Jenjarom (Jalan SS23 /1) Lot 1086, 1087, 1088, 1089, 1090, 1091, 1092, 1093, 1094, 1095, 1096, 1097, 1098, 1099, 1100, 1101, 1102 & 1103).

a

2. 55 Lot Rumah Sesebuah di Jalan SS3/39 (No. Bangunan 1,3,5,7,9,11,13,15,17,19,21,23,25,27,29,31,33,35,37,39,41,43,45,47,49,53,55,57,61,63,65,67,69,71,73,75,77,79,81,83,85,87,89,91,93,95,97,99,101,103,105,107,109 dan 111.

b

3. 19 Lot Rumah Sesebuah di Jalan 2/3 No. Bangunan 1, 3, 5, 7, 9, 11, 13, 15, 17, 19, 21, 35, 37, 39, 41, 43, 45, 47, 49, 51, 82, 80, 78, 76, 74, 72 dan 70).

4. 69 Lot Rumah Teres di Jalan SS2/55 (No. Bangunan 2, 4, 6, 8, 10, 12, 14, 16, 18, 20, 22, 24, 26, 28, 30, 32, 34, 36, 38, 40, 42, 44, 46, 48, 50, 52, 54, 56, 58, 60, 62, 64, 66, 68, 70, 72, 74, 76, 78, 80, 82, 84, 86, 88, 90, 92, 94, 96, 98 dan 100).

5. 5 Lot Rumah Sesebuah di Jalan SS2 / 24 (No. Bangunan 199, 201, 203, 205 dan 207).
6. 3 Lot Rumah Sesebuah di Jalan SS 2/72 (No. Bangunan 2, 3 dan 5).

7. 63 Lot Rumah Teres di Jalan SS 2 / 75 (No. Bangunan 2, 6, 8, 10, 12, 14, 16, 18, 20, 22, 24, 26, 28, 30, 32, 34, 36, 38, 40, 42, 44, 46, 48, 50, 52, 54, 56, 58, 60, 62, 64, 66, 68, 70, 72, 74, 76, 78, 80, 82, 84, 86, 88, 90, 92, 94, 96, 98, 100, 102 dan 106) 10 Lot Rumah Sesebuah di Jalan SS2/ 75 (63, 65, 67, 69, 71, 73, 75, 77, 79 dan 81).

8. 29 Lot Rumah Teres di Jalan SS 22/66 (No. Bangunan 1, 3, 5, 7, 9, 11, 13, 15, 17, 19, 21, 23, 25, 27, 29, 31, 33, 35, 37, 39, 41, 43, 45, 47, 49, 51, 53, 55 dan 57).

9. 37 Lot Rumah Berkembar di Jalan SS21 / 1 (No. Bangunan 2, 4, 6, 8, 10, 12, 14, 16, 18, 20, 22, 24, 26, 28, 30, 32, 34, 36, 38, 40, 42, 44, 46, 48, 50, 52, 54, 56, 58, 60, 62, 64, 66, 68, 70, 72 dan 74).

10. 18 Lot Rumah Sesebuah di Jalan 18 / 14 (No Bangunan . 21, 23, 25 , 27, 29 , 31, 33, 35, 37, 39, 41, 43, 45, 47, 49, 51, 53 dan 55).

Figure 3.16 Snapshot of the PDF File Listing Limited Commercial Premises With Inaccurate Data

Following that, new lists were provided by the GIS personnel, where Limited Commercial premises were divided into two categories – residential and industrial land use (please refer Appendix 3M and 3N). Post interview with the Director of PJ CityPlan, the selected areas of research were narrowed down to an area with most premises for each category - Jalan Gasing for residential category and Seksyen 51A (frontage to

Federal Highway) for industrial category, both highlighted in blue within Table 3.11 and Table 3.12.

3.8.2.5 Challenges

Change In Land Title Area

Due to rapid development within the Petaling Jaya area, there were possibilities that the "shape" and /or area of land title gazetted within the Limited Commercial (LC) zoning be altered. This challenge occurs especially in preparing a comparative study between when LC was first introduced back in year 2003 i.e. RTPJ1(A1) and in accordance to the latest local plan i.e. RTPJ1(A3) which was gazetted in year 2019 (Majlis Bandaraya Petaling Jaya, 2019b) .

Change in Local Plan

Although an alteration in "shape" and /or area of land title occurs as per land development, it is very unlikely to have an amendment of the Local Plan. It is important to note that any amendment of a Local Plan generally involves amendment(s) of zoning, Primary Use, Secondary Use and Use Class Order, but not due to an alteration of the express condition in DT per se. Due to its unpredictable changes, for the purpose of this study, LC identified were in accordance to the first local plan which introduced LC i.e. RTPJ1(A1) and the latest local plan during the development of this thesis which is RTPJ1(A3).

Change in Approved Plan (PA)

As soon as land title involved with LC is being developed, a new Approved Plan (or better known as *Pelan Akui*) will be gazetted, hence plotting of area will be based on the most recent. For the purpose of this study, land lots identified in Jalan Gasing and Seksyen 51A were based on *Sistem Maklumat Perancangan Negeri Selangor* (SISMAPS) developed by PLANMalaysia Selangor (owned by the Selangor State Government), in which data retrieved were from the National Digital Cadastrial Database (NDCDB) by the *Jabatan Ukur dan Pemetaan Selangor* (Department of

Survey and Mapping Selangor) (JUPEM Selangor) and MBPJ's RTPJ1(A3). It is found that the boundary for each land lot may differ slightly but has very minimal impact towards computing the projection of land revenue as calculations are then made based on randomly-picked DT.

<table>
<tr>
<td>Land area with RTPJ1(A3) and NDCDB layerings.</td>
<td>
</td>
</tr>
<tr>
<td>Land area with RTPJ1(A3) but without NDCDB layering.</td>
<td>
</td>
</tr>
</table>

Figure 3.17 Differences in Lot Demarcations With and Without NDCDB Layering

3.8.3 Secondary Data

An analysis of secondary data involved policies and reports in relations to land revenue, land policy, land use, land use planning, land value and land growth. This includes the circulars released by both State and Federal Government as at year 2023. To further solidify findings, judicial review involving court cases were discussed in Chapter 4. In addition, secondary data involving all MBPJ's Local Plans were also used as it represents evidences of both history and up-to-date data collection.

3.8.3.1 Challenges

New circulars based on journals published as it was a cooperative writing with industrial supervisor whom also was one of the key persons behind the said circular. In terms of court cases review, it was like looking for a needle in a haystack as the issues of land use contradiction being brought to court were only a handful and that it was only accessible by the state's legal advisors.

3.9 Research Limitations

There are a few significant matters leading to limitations of the research. According to Wyatt (2019), although there are many theories in regards to tax on value of land (land taxation), there are so very few empirical evidences to study due to very few industrial practices. Initiatives of using proper keywords and search strings has brought to the conclusion that there is a lack of evidence in research pertaining conflict in land use and how it affects land revenue. There is also close to none benchmark to use as a guidance or basis as land management and revenue collection differs amongst countries. Other than that, the formula for the local coefficients in the Selangor Land Rules 2003 is deemed embargo, hence basis of coefficients could not be retrieved. In terms of policy, there may be information including decisions made by the Selangor State Executive Council (MMKN) that cannot be explained further due to its confidentiality which is bounded by the *Akta Rahsia Rasmi 1972* (Official Secrets Act 1972).

CHAPTER 4
RESEARCH FINDINGS

4.1 Introduction

The choice of method of analysis was based on research objectives as discussed in Chapter 1 where it is found that there is a need for in-depth insights and discussions, specifically involving persons with extensive knowledge on the scope of study. The first part of this chapter discusses the preliminary quantitative findings, where quantitative analysis conducted was to ensure the viability and relevance of conducting this research. Although both quantitative and qualitative analyses were conducted, this research however focuses heavily on qualitative analysis as it requires inputs from field experts specifically in both land administration and town planning, whom had hands-on experience on the issue of land use in the state of Selangor. The findings and report for qualitative analysis is then elaborated in the second part of the chapter, which includes both primary and secondary data findings.

4.2 Preliminary Quantitative Findings

Preliminary quantitative findings had shown that level of awareness amongst the public and the policy makers are comparatively low, and should be addressed. The survey forms were broadcasted through official e-mails and various social media platforms over the course of about eight weeks. On top of that, with the cooperation of all targeted policy makers, generated QR Codes were printed and placed strategically at information counters and corridors with high human traffic. Findings on survey is divided into two separate results as it brings significantly different meaning and impact towards the study. A total of 468 people amongst targeted policy makers have responded to the survey questionnaire and only one respondent was irrelevant due to failure of declaring service duration in the industry and has almost no idea about neither land matters nor town planning. Targeted respondents for policy maker category involved workforce from all nine District and Land Office in Selangor, the Selangor Land and Mines Office (PTGS), twelve Local Authorities in Selangor, PLANMalaysia Selangor (JPBD) and the *Jabatan Penilaian dan Perkhidmatan Harta* (Selangor

Valuation and Property Services Department) (JPPH). Final relevant respondents totaled to 467 respondents. On the other hand, 500 people amongst the public have taken the survey and only as many as 492 respondents were relevant for the study. These respondents includes both home owners and non-home owners in the state of Selangor.

4.2.1 Preliminary Findings 1: Policy Makers Perspectives

The first section discusses findings on policy makers which involves workforce from all ten land offices, twelve local authorities and the Valuation and Property Management Department of Selangor. Total respondents relevant to this study is 467. The study looks at the level of knowledge amongst policy makers whom are directly responsible on matters pertaining land administration and town planning.

Table 4.1
Summary of Correspondence on Survey by Policy Makers

Subject	Top Management	%	Managerial Level	%	Supporting Staff	%	Total	%
Familiar with local plan, zoning & use class order	11	64.7	94	77	127	38.7	232	49.68
Familiar with local plan, zoning, use class order & express condition	11	64.7	92	75.4	134	40.9	237	50.75
Familiar with express condition & land conversion	11	64.7	93	76.2	162	49.4	266	56.96
Familiar with express condition, land conversion & local plan	11	64.7	92	75.4	134	40.9	237	50.75
Familiar with ALL (local plan, zoning, use class order, express condition & land conversion)	10	58.8	80	65.6	103	31.4	193	41.33
*Q.6: Yes, must conduct land conversion (amongst those familiar with ALL)	6	60	54	67.5	57	55.3	117	25.05
Total Respondent(s)	17	3.7	122	26.1	328	70.2	467	100.00

* Percentage based on respondents whom are familiar with all matters

Percentages are derived by dividing number of respondents whom answered 'Yes' with the total respondents within respective sub-categories, namely Top Management, Managerial Level and Supporting Staff. The output was manually counted based on Microsoft Excel sheet created.

Based on Table 4.1, it is found that staff in the managerial-level category are those most aware and familiar with town planning matters, specifically in regards to local plan, zoning and use class order (77%) as compared to top management and supporting staff. However, this group scored slightly lower when it comes to familiarity on land matters (express condition and land use conversion) with results score of 76.2%. Based on all three categories of respondents, managerial-level staff topped the chart by being those whom are familiar with all aspects of town planning and land matters in discussion (65.6%). In addition to that, when given a scenario of contradiction between building use and its express condition, 67.5% of the respondents affirmed to a 'Yes' answer with reasons that there exists a contradictory in land use and should apply for land conversion. The remaining 32.5% whom did not affirm to a 'Yes' answer were more likely to be unaware of the lawful actions that they themselves as policy makers may impose due to a breach in land and/or building use (refer row 6 in Table 4.1). Contrariwise, managerial-level staff whom are familiar with land matters (76.2%) are more likely to know about town planning (results 77%). This indicates that although the majority of managerial-level workforce are more aware of town planning policies, they might be lacking in knowledge in terms of land matters. As oppose to that, the majority of those whom are familiar with land matters are more aware of town planning policies.

Theoretically, in developing countries, it is seldom for local authorities to have highly-competent workforce, on top of advanced operation systems, making it challenging to realize effective and efficient revenue collection system (Kelly, 2014). This is also the case at District Revenue Office (DISPENDA) of Barru where the quality and performance of employees in relations to tax collection have significantly increased by equipping them with adequate trainings and knowledge (Nasrullah & Siraj, 2020). An example case in Bandung, it is found that the local tax revenue was increased through efforts including increasing awareness for the public and especially tax payers, establishing firm tax policies and regulations which offers incentives, constructing systematic tax instruments and specifying regional targets for tax collections (Hermanto et al., 2018).

As a conclusion, managerial-level staff involved in policy-making are very much the ones whom are both familiar and ready to implement policies in place accordingly. However, a somewhat average overall percentage indicates that there still is a lot to improve to ensure that policy makers are well equipped with knowledge on both town planning and land administration as land use and land use plans are significantly interrelated.

4.2.2 Preliminary Findings 2: Public Perspectives

The second section discusses findings on the public in Selangor which involves working and non-working individuals between the age 21 and above. Respondents aged 20 and below are omitted from the findings, totaling to 492 relevant respondents to this study. As respondents choose the land office that issued their quit rent bills, they have indirectly disclosed their property ownership and this information becomes a weightage in relevance to matters in land administration and town planning. The output was manually counted based on Microsoft Excel sheet created.

Based on Table 4.2, it is found that the working population aged 21 and above are those most aware and familiar with town planning matters, specifically in regards to local plan, zoning and use class order (36.2%), which is very low given the fact that 89.6% of them owns a property in Selangor. However, half of the group (50.2%) are aware of land matters, specifically regarding express condition and land conversion. Unsurprisingly, those whom are unemployed and between the age of 21 and 50 scored the lowest in terms of awareness for both land matters and town planning, with scores of 8.8% and 17.6%. This indicates that although working adults and with majority owning a property in Selangor, their level of awareness is significantly low and needs major attention. Poor public engagement as a result of low awareness prior to finalizing and gazette a local plan had led to top-down decisions on preparing local plans where citizens concur to the government's decisions solely (Mohamed Ali & Arifin, 2020).

Contradictorily and referring to Table 4.2, none of the unemployed respondents aged 51 and above (most likely are pensioners) whom are familiar with all aspects of town planning and land administration being discussed agrees to land conversion. The disagreement however had mixed reviews such as that land conversion is only necessary if the local authorities mandated it, or that leniency is good to facilitate startups for small and/or medium enterprises It is to note that 93.5% of them owns a property in Selangor.

Table 4.2
Summary of Correspondence on Survey by Public of Selangor

Subject	Employed (Age 21 and above)	%	Unemployed (Age 21 to 50)	%	Unemployed (Age 51 & above)	%	Total	%
Familiar with local plan, zoning & use class order	149	36.2	3	8.8	9	19.6	161	32.72
Familiar with local plan, zoning, use class order & express condition	168	40.8	3	8.8	9	19.6	180	36.59
Familiar with express condition & land conversion	207	50.2	6	17.6	18	39.1	231	46.95
Familiar with express condition, land conversion & local plan	168	40.8	3	8.8	9	19.6	180	36.59
Familiar with ALL (local plan, zoning, use class order, express condition & land conversion)	125	30.3	2	5.9	8	17.8	135	27.44
Owns property in Selangor	369	89.6	29	85.3	46	93.5	444	90.24
*Q.8: Yes, must conduct land conversion (amongst those familiar with ALL)	69	55.2	2	100	0	0	71	14.43
Total Respondent(s)	412	83.7	34	6.9	46	9.3	492	100.00

* Percentage based on respondents whom are familiar with all matters

One of the ways to prove on the level of awareness pertaining land matters and town planning which has relevance to property ownership is through giving a case study example that is somewhat similar to what policy makers were given. Similar to concluding the findings for policy makers, percentages are derived by dividing number of respondents whom answered 'Yes' with the total respondents within respective sub-categories, namely 'Employed and between the age of 21 and 50', 'Unemployed and between the age of 21 and 50' and 'Unemployed and above the age of 51'. When given a scenario of contradiction between building use and its express condition, only 55.2% of the working respondents aged 21 and 50 affirmed to a 'Yes' answer with reasons that there exists a contradictory in land use and should apply for land conversion. These respondents are also the ones whom stated that they are aware of all aspects of town planning and land administration which were discussed in this study. The fact that the remaining 44.8% did not affirm to a ‘Yes’ answer to the necessity of land conversion shows that there is minimal awareness on the consequences of a breach in land and/or building use (refer Table 4.1 – Q8).

NO. INDEKS : 43-A

BPK	KOLUM I	KOLUM II	KOLUM III	KOLUM IV
	Jenis Guna Tanah	**Aktiviti Yang Dibenarkan**	**Aktiviti Lain Yang Dibenarkan Dengan Syarat**	**Syarat Yang Dikenakan**
3.3 : Kg. Sungai Sireh – Kg. Sungai Burong	**Kelas I : Pertanian**	**Kelas I1 : Tanaman** (Kawasan Jelapang Padi)	**Kelas A : Perumahan** **A8:** Rumah kampung	Hanya perumahan kampung sedia ada sahaja dibenarkan
			Kelas B :Perniagaan / Tred **B9:** Penginapan Pelancong **B20** : Agro-Pelancongan	Penginapan pelancong pada kategori chalet homestay sahaja dibenarkan (rujuk perincian kawalan nisbah plot di Jilid 1 : Laporan Cadangan Pembangunan)

Figure 4.1 Extraction of Majlis Daerah Kuala Selangor’s Local Plan

Source: *Draf Rancangan Tempatan Majlis Daerah Kuala Selangor (Jilid 2)* 2025 (Majlis Daerah Kuala Selangor, 2020, p. 48)

Table 4.3
Translated Extraction of Majlis Daerah Kuala Selangor’s Local Plan

Index No.: 43-A				
Sub Planning Block	**Column I**	**Column II**	**Column III**	**Column IV**
	Land Use Type	**Use Class Order**	**Conditional Use Class Order**	**Conditions Implied**
3.3: Kg. Sungai Sireh – Kg. Sungai Burong	Class I: Agriculture	Class II: Crops (Padi Area)	Class A: Residential A8: Village house	Existing village homes only
			Class B: Commercial/Trade B9: Tourist Accommodation B20: Agrotourism	Tourist accommodation limited to chalets (refer planning control in Jilid 1: Development Proposal Report

Source: *Draf Rancangan Tempatan Majlis Daerah Kuala Selangor (Jilid 2)* 2025 (Majlis Daerah Kuala Selangor, 2020, p. 48)

KOLUM I		KOLUM II	
Guna Tanah Utama	**Kelas Kegunaan Tanah Yang Dibenarkan**	**Guna Tanah Sokongan Yang Dibenarkan Dengan Syarat**	**Kelas Kegunaan Tanah Yang Dibenarkan**
C – Industri	C1 – Jenis Bangunan C2 – Gudang (*warehouse*) C3 – Industri Ringan C4 – Industri Sederhana C6 – Industri Khas C7 – Pusat Barangan Lusuh C8 – Industri Perkhidmatan C9 – Industri Desa / Industri Kecil &Sederhana	**B – Perniagaan & Perkhidmatan**	B2 – Perniagaan Runcit B3 – Perniagaan Borong B4 – Perkhidmatan Peribadi & Isirumah B5 – Pusat Makanan B6 – Pasar B7 – Perniagaan & Pusat Pameran B8 – Perkhidmatan Perniagaan & Profesional B10 – Pendidikan Swasta B11 – Rumah Kebajikan Swasta B12 – Kesihatan Swasta B15 – Stesen Minyak & Gas B17 – Hiburan & Rekreasi Komersial B18 – Asrama B19 – Enterprise B20 – Perkhidmatan Kenderaan B21 – Perniagaan Khas

Figure 4.2 Extraction of Majlis Perbandaran Subang Jaya's Local Plan

Source: *Rancangan Tempatan Majlis Perbandaran Subang Jaya (Pengubahan 2) 2020* (Majlis Perbandaran Subang Jaya, 2016, p. 33)

Table 4.4
Extraction of Majlis Perbandaran Subang Jaya's Local Plan (Translated)

Column I		**Column II**	
Primary Land Use	**Use Class Order**	**Secondary Land Use**	**Use Class Order**
C - Industry	C1 – Building Type C2 – Warehouse C3 – Light Industry C4 – Medium Industry C6 – Special Industry C7 – Worn-out Goods C8 – Service Industry C9 – Village Industry/ Light & Medium Industry	B – Commercial & Service	B2 – Small retail B3 – Wholesale B4 – Personal/ Household Service B5 – Food Court B6 – Market B7 – Commercial and Showroom B8 – Commercial & Professional Service B10 – Private Education B11 – Private Shelter B12 – Private Health B15 – Fuel Pump Station B17 – Entertainment and Commercial Recreation B18 – Dormitory B19 – Enterprise B20 – Transport Service B21 – Special Commercial

Source: *Rancangan Tempatan Majlis Perbandaran Subang Jaya (Pengubahan 2) 2020* (Majlis Perbandaran Subang Jaya, 2016, p. 33)

Although the context of study will be focusing on the area of administration within MBPJ only, evidences in other districts in Selangor in regards to land use plans that are contradictory to the category and express condition of the land in particular as per Figure 4.1 and 4.2 makes this research even more significant. Findings of this research may be used as a basis of both argument and solution-finding not limited to areas within MBPJ, but to the whole state of Selangor where applicable. The fact that land revenue has been the main contributor to the state's income year after year, matters pertaining its collections are of high importance as it functions to help sustain the financial stability of the state of Selangor.

4.2.3 Preliminary Findings Using SPSS

Data was run through IBM SPSS software and it is found that there were no discrepancies in output in comparison to the findings counted manually using Microsoft Excel sheets created for both studies involving policy makers and the public of Selangor. SPSS output is shown in Appendix 4A. This was conducted to ensure that the final data presented were accurate.

4.2.4 Preliminary Quantitative Analysis Conclusion

Conflict in land use may affect the effectiveness of land management where a lack in policy harmonization occurs. Such contradiction has been on a debate for more than a decade in the state of Selangor where flexibility in land use is assumed as a demand in order to achieve urban growth. As the State move towards achieving sustainable development whilst championing *Smart Selangor Mampan 2035*, flexibility in land use matters through the use of temporary planning permission should be given attention to as it has evidently raised issues between provisions within the National Land Code (Revised – 2020) and the Town and Country Planning Act 1976. In order to fully achieve all these, the nation has to first ensure that both policy makers and the public in general are at least aware of the basics of town planning and land administration. This appear significantly relevant to property (and future) owners as these are factors directly related to their interests in the industry. Preliminary studies have shown that both policy makers and public of Selangor have yet to grasp knowledge on the effects of contradicting land use towards themselves as policy executors and existing (and future) real estate proprietors. The success of land use control depends largely on its development control, apart from the successful engagement with the general public on matters pertaining land use planning (Gwamna et al., 2016). The preliminary study has found that in regards to land matters and town planning, an average of 48% of policy makers are not aware and ready to execute, in comparison to an average of 82% of the public in Selangor. Significant to note that a resolution to these policy-related issues pertaining land use may bring prominent results to the state's revenue collections hence conclude conformity and continuity between the NLC and TCPA.

One of the limitations of this study is a depth study on the conflicting legislations. The local authorities being the local planning authorities derive their powers and jurisdictions from few acts namely the Local Government Act 1976, the Town and Country Planning Act 1976, in which are answerable to the State Authority as the highest authority of planning in a state. On the other hand, land being a matter under the Second List of the Ninth Schedule of the Federal Constitution is a State's matter. The irony is that the highest authority in regards to land law according to the NLC is also the State Authority.

As a conclusion, the public of Selangor in general have little awareness on overall land use matters. This significantly low level of awareness might also be one of the main contributing factors as to why court cases such as discussed in Chapter 2 became an issue at the first place. If the public and most importantly land owners are aware of issues of land use and how it then may affect land value, there would be likeliness of more people will engage in hearings or publicity of local plan conducted by the local authorities. This way, town planning will be more effective and the nation's move towards championing *Smart Selangor Mampan 2035* can be materialized effectively. Therefore, it is very crucial that property owners in Selangor are being educated about their rights and roles as land proprietors in Selangor.

4.3 Qualitative Analysis – Primary Data

The study focuses on qualitative analysis as it is to test and develop a theory on land revenue, subjected to land use and the respective policies governing within MBPJ's area of administration. In regards to land use contradiction, a breach of condition provisioned under Section 125 of the NLC has a different context in comparison to a breach in land and building use provisioned under Section 18 of the TCPA. With the difference in legal context comes different legal actions. Grounded Theory's method of analysis i.e. qualitative analysis of primary data was mainly used in order to summarize and project the effects of land use contradiction. To fully understand the grounds and implementations of LC zoning, it is crucial that the participants of interview were of those experts or very familiar with LC zoning. The questionnaire used for the interview had been verified by two industrial experts as follows:

i) Industrial Subject Matter Expert (former Deputy Director of Land and Mines, Federal Territory of Kuala Lumpur), verification dated on 27th November 2021 covering questions for land offices; and
ii) Director of Planning and Development, *Majlis Bandaraya Subang Jaya* (Subang Jaya City Council) (MBSJ), verification dated on 22nd June 2021, covering questions for local authorities.

4.3.1 Interview Findings: Grounded Theory

The analyses for interview were conducted based on Grounded Theory's analysis method which involves open, axial and selective coding before concluding findings of the interviews. There was no software such as Atlas.Ti, used for the purpose of findings. The questions were divided into four (4) segments where it helps not only in summarizing but also aids open coding. Segments are as below:

Segment 1: Question 3 to 7
Segment 2: Question 8 to 12
Segment 3: Question 13 to 17
Segment 4: Additional questions – for Interviewee 6; question 18 and 19.

In open coding, interviewee's answers were read thoroughly and coded with a short phrase, summarizing key points per segment. The codes also reflect interviewees' concepts as each represent feedback in context based on their similar background and expertise. Similar points were then grouped and categorized. From these categories from open coding, related key points were grouped to form axial coding. Lastly in selective coding, the grouped key points from axial coding were summarized further to produce the most precise finding(s). It is found that the selective codes could be further grouped and produce one (1) final conclusion to the findings. Discussions of finding(s) i.e. selective codes were then elaborated in Chapter 4, in line and in accordance to Research Questions.

Table 4.5
Thematic Analysis of Interviews Conducted

	Open Coding		Axial Coding		Selective Coding		Selective Coding
i)	Efficiency in land administration	i)	Resource management	i)	Efficient resource management	i)	Efficient land use planning
ii)	Knowledge on land use	ii)	Understanding land use concepts	ii)	Synchronization of land administration and land use planning		
iii)	Comprehension of land use in Local Plan	iii)	Challenges in land use management	iii)	Enforcement of rules and regulations		
iv)	Awareness on land use contradictions	iv)	Root-cause of non-conformity	iv)	Best practices adoption		
v)	Views on land use non-conformity	v)	International comparisons	v)	Revenue collection mechanisms		
vi)	Comparison with other Torrens-based practicing countries	vi)	Proposed solutions in legal perspectives	vi)	Limited Commercial and community impact		
vii)	General understanding of tax impositions	vii)	Tax imposition and revenue collection				
viii)	General understanding of local revenue collections	viii)	Land use planning and legal perspectives				
ix)	Understanding Limited Commercial zoning	ix)	Limited Commercial concepts and implications				
x)	Issues surrounding Limited Commercial properties						
xi)	Circular on quit rent adjustments						

Despite having a small number of participants, data is saturated as the study was aimed specifically towards the property owners affected by LC zoning and only involves the administrative area of MBPJ. Due to this niche group and case in the state of Selangor, the inputs from selected participants are valid as the knowledge in regards to implementation of LC are limited to persons directly involved, if not at the very least have grasped the concepts and the exercise of LC zoning.

Segment 1 (Question 3 to 7)

Firstly, for open coding, it is agreed by all participants (interviewees) that the District and Land Office of Petaling is efficient in managing land matters where the range of scores in efficiency were rated between 7 and 9; the score of 10 being 'Very Efficient' and 1 being 'Not Efficient'. Three out of six participants rated 9, two participants rated 8 and 1 participant rated 7, mentioning influencing efficiency rating factors such as existing manpower, technology adoption, and bureaucratic processes. Interviewees demonstrated familiarity with land use concepts based on local plan such as primary and secondary land use, and use class order. Interviewees have successfully provided interpretations of Table 1 (in the questionnaire), which represents planning controls for residential areas within the given local plan. Furthermore, respondents acknowledged challenges related to land use management, particularly the contradictions between the NLC and the TCPA where issues arose when attempting to align express conditions with local planning guidelines, highlighting discrepancies between land administration and local planning practices. From the general idea of interviewees' views on land use management from both aspects i.e. NLC and TCPA, axial coding groups feedback in regards to efficiency improvements, manpower issues, technology usage issues and managing bureaucracy. For selective coding, it was concluded that land use in both aspects should be complementing and not contradicting. Finally for selective coding, it is summarized that as to ensure land use efficiency, there should be a consistency between land administration and town planning matters when it comes to aspects regarding primary and secondary land use, especially when these matters are bounded by law and guidelines.

Segment 2 (Question 8 – 12)

In open coding, interviewees acknowledged that in terms of land use in the context of express conditions imposed versus Use Class Order, issues of non-conformity arose and that it is a breach of land condition under the NLC. However, opinions in regards to breach of land condition varied between minimal severity that requires an "alignment" of land use between the two Acts, to the high severity of ensuring that enforcement measures were taken. Axial coding then summarizes the opinions into the inadequacy of existing regulations as rapid development requires some sort of flexibility, or a regulation(s) that is compliments both land administration and town planning. Local practices were also compared to the basis and adaptations of TCPA, which was from the United Kingdom's Town and Country Planning Act. Finally for selective coding, solutions suggested by participants were that enforcement had to be done, concurrently finding ways for land use to be in conformity between the two Acts.

Segment 3 (Question 13 – 17)

Participants' responses were gathered for open coding where tax impositions, revenue collection mechanisms and the implications of land use contradictions were discussed. Participants were able to clearly explain the differences in taxes and/or fees imposed between land administration and town planning within Malaysian context in general. The implications of land contradictions towards revenue collections were then gathered in axial coding, summarizing the importance of addressing the issue to ensure that both land revenue and council's revenue were optimized, without having to face penalties. Correlations assumptions were also stated by interviewees where land development which includes changes in land use played a role in land revenue collections. Therefore, in selective coding, it was suggested by participants that all legal aspects in relations to land use for both sides of land administration and town planning were scrutinized, enhancing collaborations between stakeholders. In order to achieve a consensus, there shall be an amendment in the NLC to accommodate development goals as set by the town planners, henceforth suggestions on the most efficient and optimal revenue collection methods.

Segment 4 (Additional Questions)

For the last segment, two (2) additional questions were given to Interviewee 3, 4 and 5 whom are subject matter experts in town planning and were based in local councils; and one (1) additional question to Interviewee 6 – subject matter expert whom had serviced in land administration. Open coding extracted points from discussions with Interviewee 3, 4 and 5 were specifically in regards to Limited Commercial zoning and limitations on its premises, whilst open coding for Interviewee 6 touched on a specific circular in regards to quit rent adjustment for Limited Commercial premises. Extracted points also included neighbouring premises' issues and conduciveness matters specifically on noise and air pollutions; and traffic congestions. It was highlighted that business license awarded by local authority did not conform to express conditions; on top of the mandatory clause in Section 104 of NLC where quit rent imposed must reflect express conditions. Axial coding further categorizes these issues into Limited Commercial zoning implications, impacts on the surrounding community and quit rent adjustments. Finally, selective coding summarizes that these issues were emphasizing on Limited Commercial zoning implications and compliance towards existing land administration regulations.

However, as noted in Table 4.5, selective coding was run twice as it is further concluded that the final issue was on efficiency of land use planning, whereby in the end affects land revenue.

4.3.2 Interview Findings: Hypothesis Testing

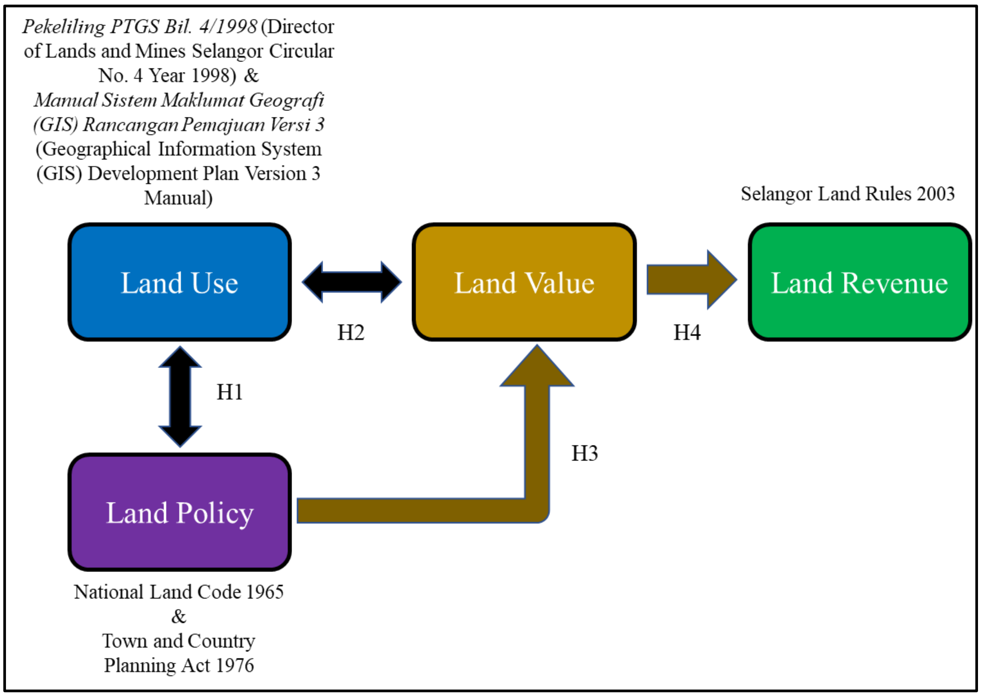


Figure 4.3 Variables Relationship for Hypothesis Assessment Based on Theoretical Framework

Referring to hypothesis in Chapter 1, the interview findings categories (open coding) were used for hypothesis to see the relationship affecting variables in this study, comparing the relationship in Theoretical Framework (Figure 1.8) and Conceptual Framework (Figure 1.9).

Table 4.6
Hypothesis Testing of Four Constructs for Figure 4.3

No.	Qualitative Category	Hypothesis Figure 4.3 (H1/2/3/4)	Respondents' Remarks
1	Efficiency in land administration	H3 & H4	Land matters are efficient hence lead to efficient land revenue collections.
2	Knowledge on land use	H1	Land use in NLC may differ from TCPA as TCPA looks into dynamicity of town planning.
3	Comprehension of land use in Local Plan	H1	TCPA allows various land use as to allow flexibility to ensure comprehensive development.
4	Awareness on land use contradictions	H1	All respondent agrees that there is a contradiction of land use in Use Class Order.
5	Views on land use non-conformity	H1	Land use affects land value, land value does not affect land use.

No.	Qualitative Category	Hypothesis Figure 4.3 (H1/2/3/4)	Respondents' Remarks
6	Comparison with other Torrens-based practicing countries	H1	Land administration for both land office and local authority in Selangor works in silo and contradicts one another, unlike those countries mentioned in comparison.
7	General understanding of tax impositions	H3 & H4	All interviewees agree that there are two types of taxes imposed; quit rent and assessment fees, and these taxes contribute to different agencies and for different purposes.
8	General understanding of local revenue collections	H3 & H4	Respondents agree that revenue collections are independently managed by the state and local authority.
9	Understanding Limited Commercial (LC) zoning	H1	All three respondents whom were given the question in regards to implementation of LC zoning understood the practice and agreed that the revenue has been one-sided i.e. to the local authority.
10	Issues surrounding Limited Commercial properties	H2 & H3	All three respondents agreed that there were issues on the implementation of LC zoning.
11	Circular on quit rent adjustments	H1 & H3	Contradicting land policies affects the rights of land proprietor to develop land as per alienation.

Note: Green box on Figure 4.3 column indicates the most relevant construct for each framework according to the open coding category, based on Theoretical Framework.

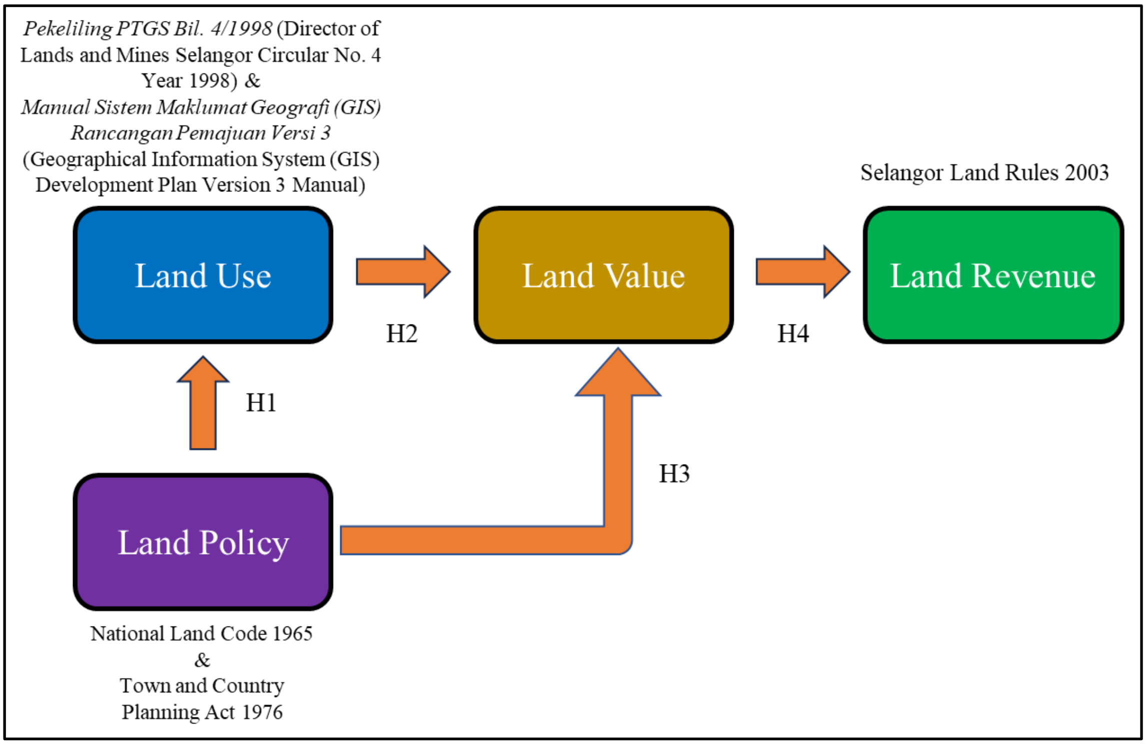


Figure 4.4 Variables Relationship for Hypothesis Assessment Based on Conceptual Framework

Table 4.7
Hypothesis Testing of Four Constructs for Figure 4.4

No.	Qualitative Category	Hypothesis Figure 4.4 (H1/2/3/4)	Respondents' Remarks
1	Efficiency in land administration	H3 & H4	Land matters are efficient hence lead to efficient land revenue collections
2	Knowledge on land use	H1	Land use in NLC may differ from TCPA as TCPA looks into dynamicity of town planning
3	Comprehension of land use in Local Plan	H1	TCPA allows various land use as to allow flexibility to ensure comprehensive development
4	Awareness on land use contradictions	H1	All respondent agrees that there is a contradiction of land use in Use Class Order
5	Views on land use non-conformity	H2	Land use affects land value, land value does not affect land use
6	Comparison with other Torrens-based practicing countries	H2 & H4	Land administration for both land office and local authority in Selangor works in silo and contradicts one another, unlike those countries mentioned in comparison
7	General understanding of tax impositions	H3 & H4	All interviewees agree that there are two types of taxes imposed; quit rent and assessment fees, and these taxes contribute to different agencies and for different purposes
8	General understanding of local revenue collections	H3 & H4	Respondents agree that revenue collections are independently managed by the state and local authority
9	Understanding Limited Commercial zoning	H3 & H4	All three respondents whom were given the question in regards to implementation of LC zoning understood the practice and agreed that the revenue has been one-sided i.e. to the local authority.
10	Issues surrounding Limited Commercial properties	H2 & H3	All three respondents agreed that there were issues on the implementation of LC zoning and affects land value
11	Circular on quit rent adjustments	H3	Contradicting land policies affects the rights of land proprietor to develop land as per alienation.

Note: Green box on Figure 4.4 column indicates the most relevant construct for each framework according to the open coding category, based on Conceptual Framework.

As a conclusion, based on actual practices in the district of Petaling, it is found that the hypothesis of variables relationships as per conceptual framework fits, where all variables are related and has a one-way direct effect upon one another, listed as followings:

i) H1: Land policy affects land use
ii) H2: Land use affects land value

iii) H3: Land policy affects land value

iv) H4: Land value affects land revenue

4.3.3 Site Observation Findings

Referring to Plate 4.1, it is found that although some premises on the JPBD's records show that the houses along Jalan Gasing were zoned as LC, these houses remained as residential premises and did not conduct any commercial activity.

Jalan Gasing (Institution) | Seksyen 51A (Services)

Plate 4.1 Cropped Pictures of Areas in Jalan Gasing and Seksyen 51A Involved with Limited Commercial Zoning as per RTPJ1(A3) – Primary Land Use 2010

Jalan Gasing

Plate 4.2 Plotted Map of Limited Commercial (Institution) Lots Based on Data Provided by MBPJ in Table 3.10 (Chapter 3)

For the ease of viewing, figures showing Jalan Gasing in reference to Figure 1.4 in Chapter 1 were divided into three (3) sections – north, centre and south part of Jalan Gasing as seen on Plate 4.6, Plate 4.7 and Plate 4.8. Images on the left panel with caption "Source: MBPJ & PLANMalaysia Selangor (JPBD)" refers to data provided by MBPJ as per Table 3.11 and Table 3.12 in Chapter 3 and plotted by JPBD. The images in centre were sourced from SISMAPS Selangor, where "SISMAPS Selangor – Current Land Use" shows the current land use based on express conditions, and images on the right panel with caption "RTPJ1(A3)" shows land use of the gazetted local plan RTPJ1(A3) (Majlis Bandaraya Petaling Jaya, 2019d, p. 235).

Site observations had been conducted for both Jalan Gasing and Seksyen 51A on 2 June 2024 and 2 June 2025 to verify the LC plotting in JPBD's records, where the list of LC premises as provided by the GIS Unit of MBPJ were matched and cross-checked against what is actually on site and as recorded in SISMAPS. The reason behind that one (1) year gap was based on the recommendations from the former Deputy Director of Planning, MBPJ to verify if there were any changes within a year; there was none. These were the findings in regards to the 143 residential premises along Jalan Gasing that were zoned as LC:

i) 78 premises have remained as residential premises and did not conduct any commercial activity;
ii) 65 premises have conducted commercial activity, but only 38 premises maintained a residential façade whilst the remaining 27 premises did not have residential characters; and
iii) 116 premises in total still maintained residential characters out of 143 LC-zoned premises.

However, current land use as shown in SISMAPS Selangor was solely for residential use only, as opposed to 143 lots gazetted for Limited Commercial use in RTPJ1(A3). This goes to show that although all 143 lots have already been gazetted as LC in 2019, real implementation on site were both LC and non-LC due to the presence of residential premises with commercial activities and non-residential premise conducting commercial and other non-commercial (non-Islamic house of worship) activities.

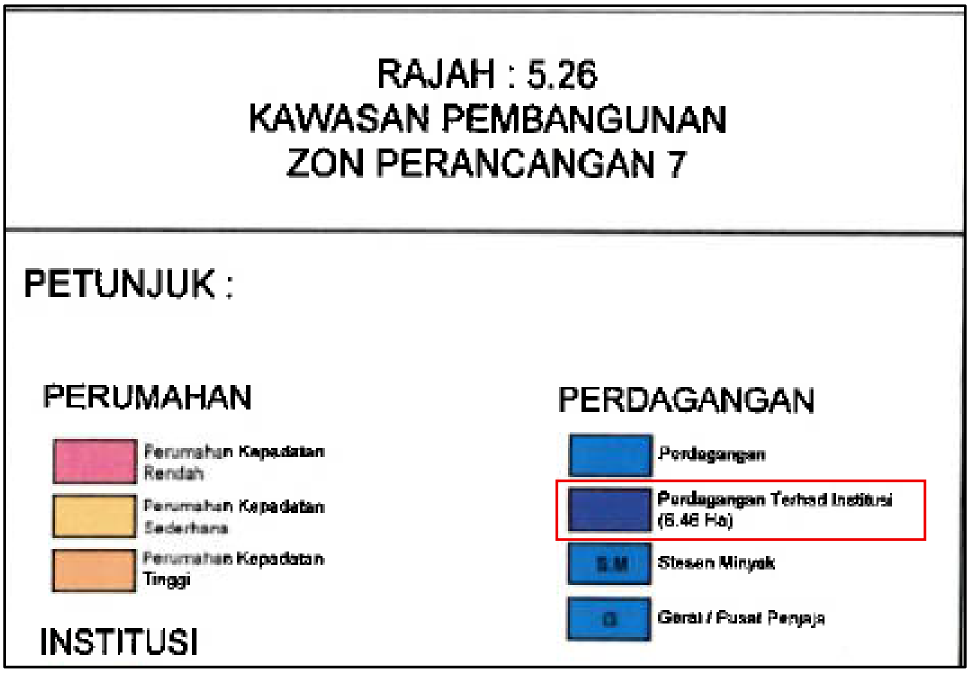


Plate 4.3 Part of Planned Land Use in RTPJ1(A3) for Residential Premises on the East of Jalan Gasing

Source: (Majlis Bandaraya Petaling Jaya, 2019e, p. 177)

Based on the legends in Plate 4.3 - *Rajah 5.26: Kawasan Pembangunan Zon Perancangan 7* (ZP7), areas marked specifically involved with LC zoning on east of Jalan Gasing was noted as "*Perdagangan Terhad Institusi (6.46 Ha)*" – in translation, 'Limited Commercial Institution (6.46 Hectares)'. This indicates that the planned and gazetted land use (purplish blue colour, in red box) in RTPJ1(A3) was specifically for LC (institution).

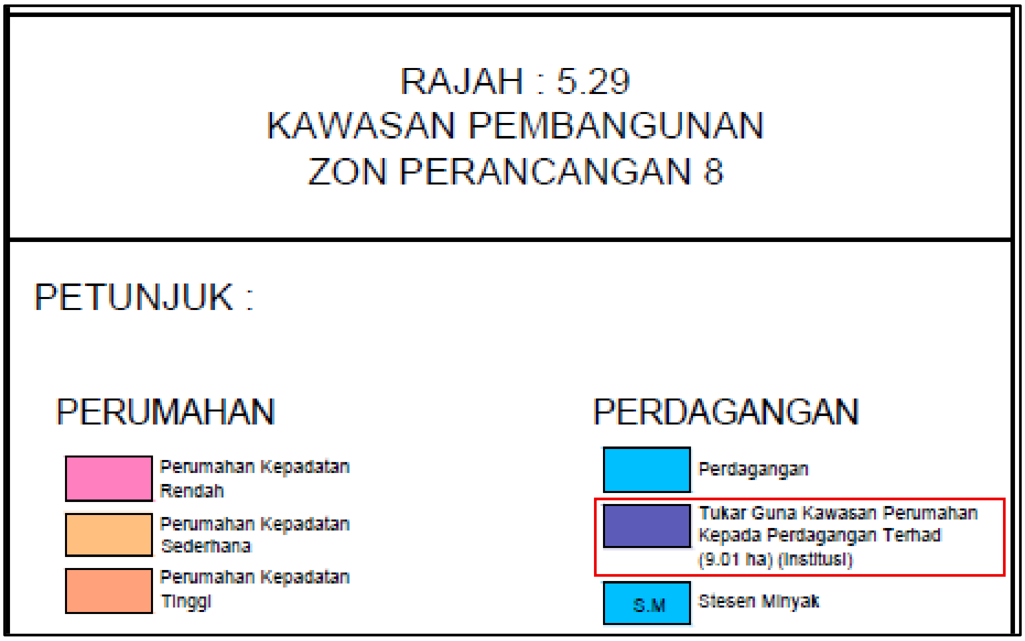


Plate 4.4 Part of Planned Land Use in RTPJ1(A3) for Residential Premises on the West of Jalan Gasing

Source: Majlis Bandaraya Petaling Jaya (2019a, p. 189)

The legends in Plate 4.4 - *Rajah 5.29: Kawasan Pembangunan Zon Perancangan 8*, indicator marked with red box refers specifically to LC zoning located at west of Jalan Gasing, noted as "*Tukar Guna Kawasan Perumahan kepada Perdagangan Terhad (9.01 Ha) (Institusi)*" – in translation, 'Change in Residential Area to Limited Commercial (9.01 Hectares) (Institution)'. This indicates that the planned and gazetted land use (purplish blue colour, marked in red box) in RTPJ1(A3) was also for LC (institution).

Comparing the gazetted areas in ZP7 and ZP9, it may as though seem that there is a difference, but in terms of town planning, it translates to the same land use – LC. Land use in ZP7 indicates that these said premises have previously been gazetted as LC zoning, whilst ZP9 shows that the premises involved were identified to have a change in use and gazetted into the amended local plan. However, in land administrations' perspective, LC (institution) in both ZP7 and ZP9 remained its express conditions as 'Residential' and may or may not have a "temporary" use for commercial and/or *Rumah Ibadat Selain Islam* (Non-Islamic House of Worship) (RISI).

Bagi cadangan pembangunan Rumah Ibadat Selain Islam (RISI) hanya premis yang digunakan sebagai ruang-ruang sembahyang sahaja dibenarkan pengezonan semula guna tanah daripada kediaman / perniagaan / perdagangan terhad (institusi) kepada Institusi Keagamaan (Rumah Ibadat Selain Islam (RISI)). Sebanyak 38 tapak disyorkan sebagai guna tanah "institusi keagamaan" untuk (Rumah Ibadat Selain Islam (RISI)). Lain – lain aktiviti seperti asrama, cafe, tempat letak kenderaan, pusat dialisis dan sebagainya mesti mengikut syarat dan garis panduan perancangan yang ditetapkan oleh Majlis. Pembangunan RISI yang berada di lot kediaman haruslah mempunyai nilai-nilai estetika, harmoni, dan tiada kacau ganggu dari aspek bau, asap, bunyi bising dan lalulintas di kawasan sekitar. Pembinaan pintu gerbang adalah tidak dibenarkan. Sebarang pindaan atau tambahan kepada bangunan asal dari segi ketinggian, anjakan bangunan, jarak antara bangunan dan lain-lain hendaklah mengikut kehendak Undang-Undang Kecil Bangunan Seragam 1984. Pembangunan ini tertakluk kepada Syarat dan Garis Panduan Rumah Ibadat Selain Islam (RISI) dan perlu mengemukakan permohonan Kebenaran Merancang untuk menjalankan aktiviti keagamaan serta tertakluk kepada Jawatankuasa Hal Ehwal Selain Islam (HESI).

Plate 4.5 Guidelines on Erection of Non-Islamic House of Worship Building Within Areas Gazetted for LC Use (in Bahasa Melayu)

Source: (Majlis Bandaraya Petaling Jaya, 2019d, p. 115)

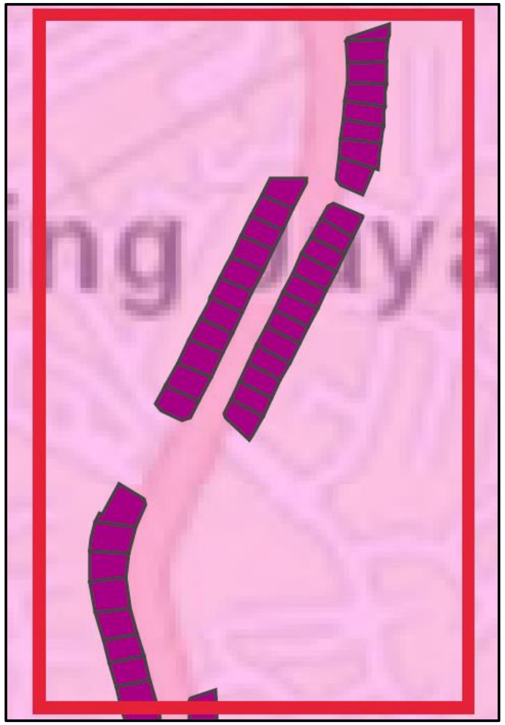
Translation:

Only premises solely used for worshipping/praying are allowed to propose for a change in zoning from residential / commercial / LC to Religious Institution (Non-Islamic House of Worship). A total of 38 lots recommended for "religious institution" land use for RISI. Other activities such as dormitory, café, parking lots, dialysis centre et cetera shall comply to terms and guidelines set by the Council. RISI buildings shall have aesthetic values and shall keep peace and harmony in terms of odour, smoke, noise and nearby traffic. Archways are prohibited. Any alterations or additions on original building in terms of height, setbacks and et cetera shall comply to Unified Building By-Laws 1984. This development is subjected to Terms and Guidelines on RISI and Planning Permission to conduct religious activity must be obtained through *Jawatankuasa Hal Ehwal Selain Islam* (Non-Islamic Affairs Committee) (HESI).

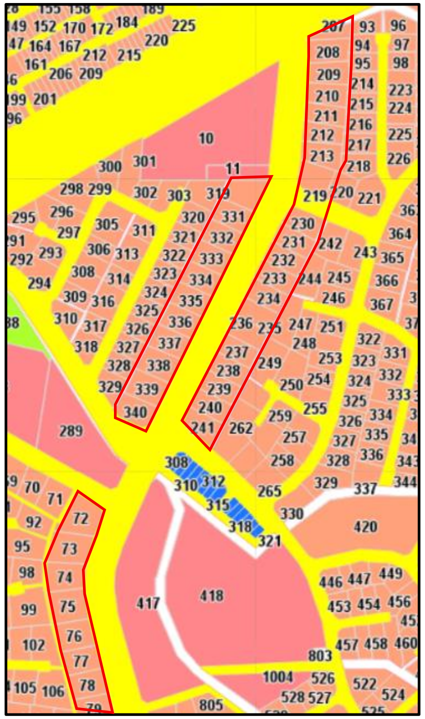
Although there are allocations for RISI within LC zonings, this however is not the focus of the study as RISI premises are miniscule in number as compared to commercial premises, and with significantly small contribution towards land revenue.

North

Source: MBPJ & PLANMalaysia Selangor (JPBD)



Source: SISMAPS Selangor – Current Land Use

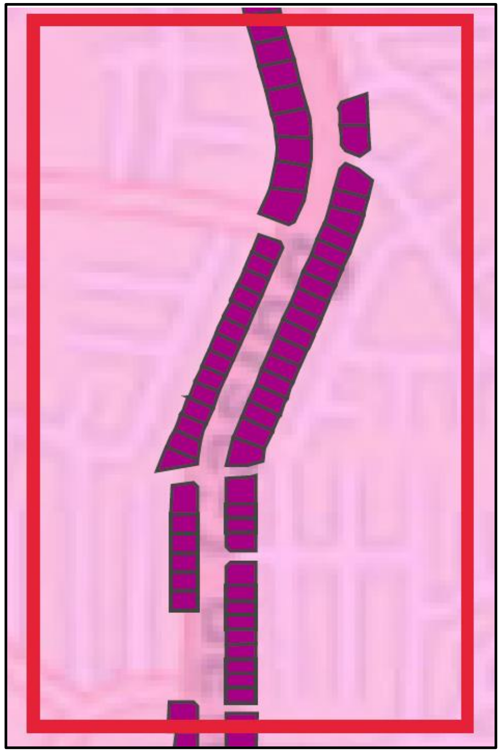


Source: RTPJ1(A3)

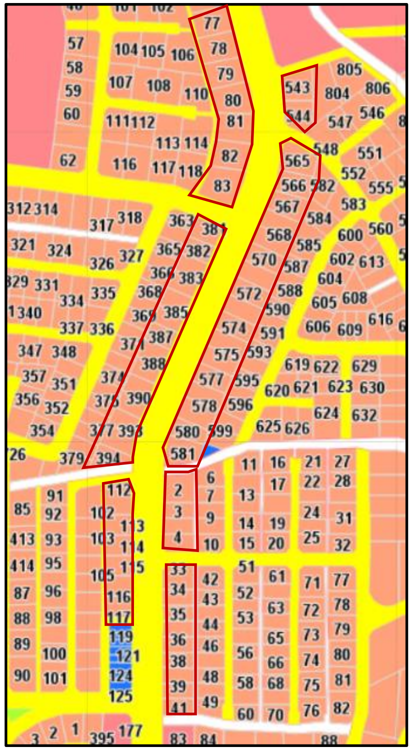
Plate 4.6 A Comparison of Land Use from Three Sources Involving Limited Commercial (Institution) in North Part of Jalan Gasing

Centre

Source: MBPJ & PLANMalaysia Selangor (JPBD)



Source: SISMAPS Selangor – Current Land Use



Source: RTPJ1(A3)

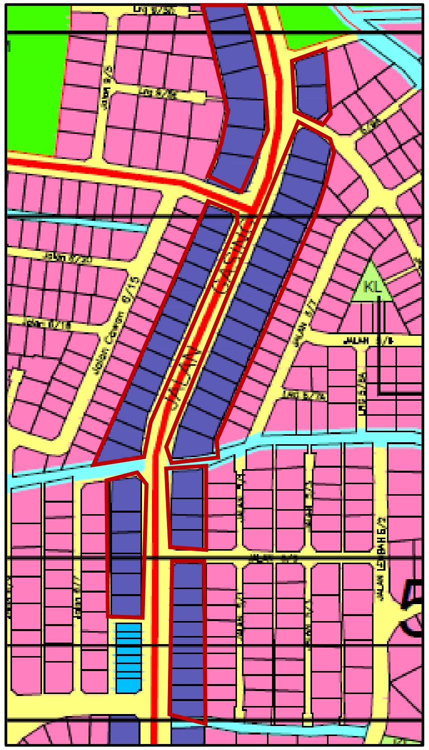
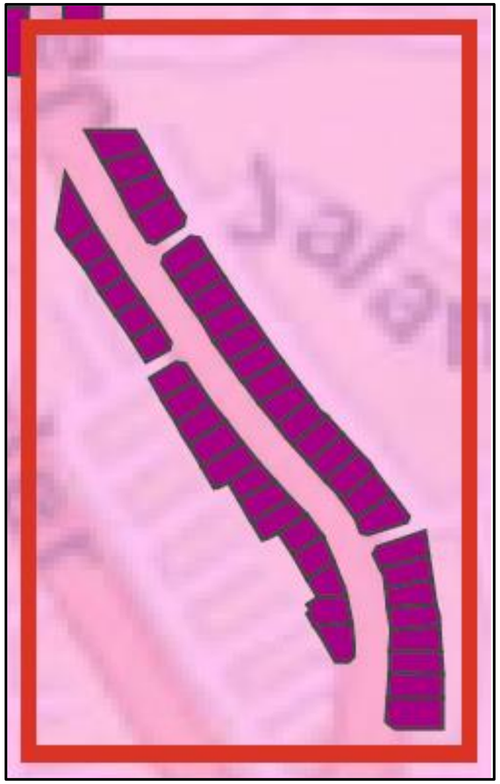


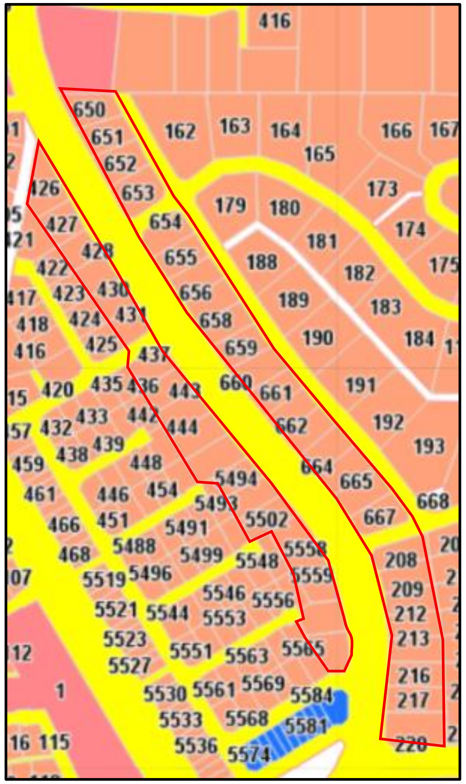
Plate 4.7 A Comparison of Land Use from Three Sources Involving Limited Commercial (Institution) in Centre Part of Jalan Gasing

South

Source: MBPJ & PLANMalaysia Selangor (JPBD)



Source: SISMAPS Selangor – Current Land Use



Source: RTPJ1(A3)

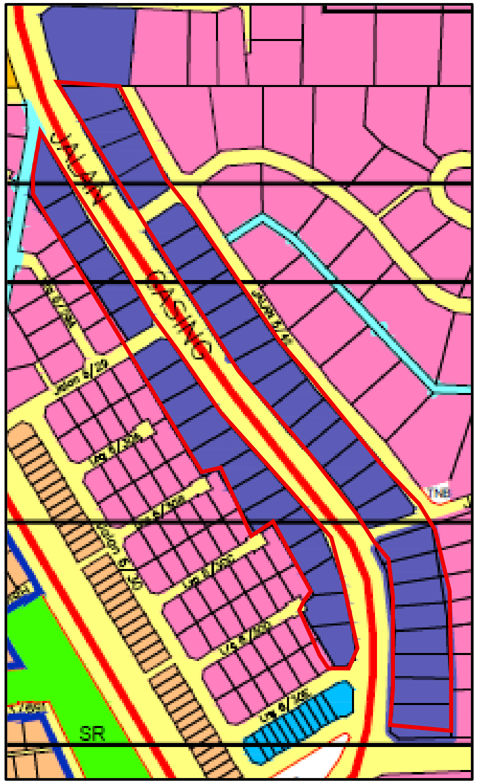


Plate 4.8 A Comparison of Land Use from Three Sources Involving Limited Commercial (Institution) in South Part of Jalan Gasing

5.	Ciri-ciri Bangunan	1. Jika pemilik tanah tidak membayar premium penuh tukar Syarat Nyata Tanah di Pejabat Daerah Dan Tanah (PTD) daripada Kediaman kepada Perniagaan (Perdagangan Terhad) ketinggian bangunan dihadkan kepada 1 tingkat sahaja. Walaubagaimanapun jika pemilik tanah telah membayar premium penuh tukar Syarat Nyata Tanah di Pejabat Daerah Dan Tanah (PTD) untuk menukar Syarat Nyata Tanah daripada Kediaman kepada Perniagaan (Perdagangan Terhad), maka ketinggian 2 tingkat boleh dibenarkan walaupun tatatur asal adalah 1 tingkat dengan syarat rekabentuk/ fasad premis harus kekal dan mempunyai mempunyai nilai-nilai estetika, harmoni dan tiada kacau ganggu di kawasan sekitar.

Plate 4.9 *Garis Panduan Kawasan Perdagangan Terhad* (Guideline on Limited Commercial Areas)

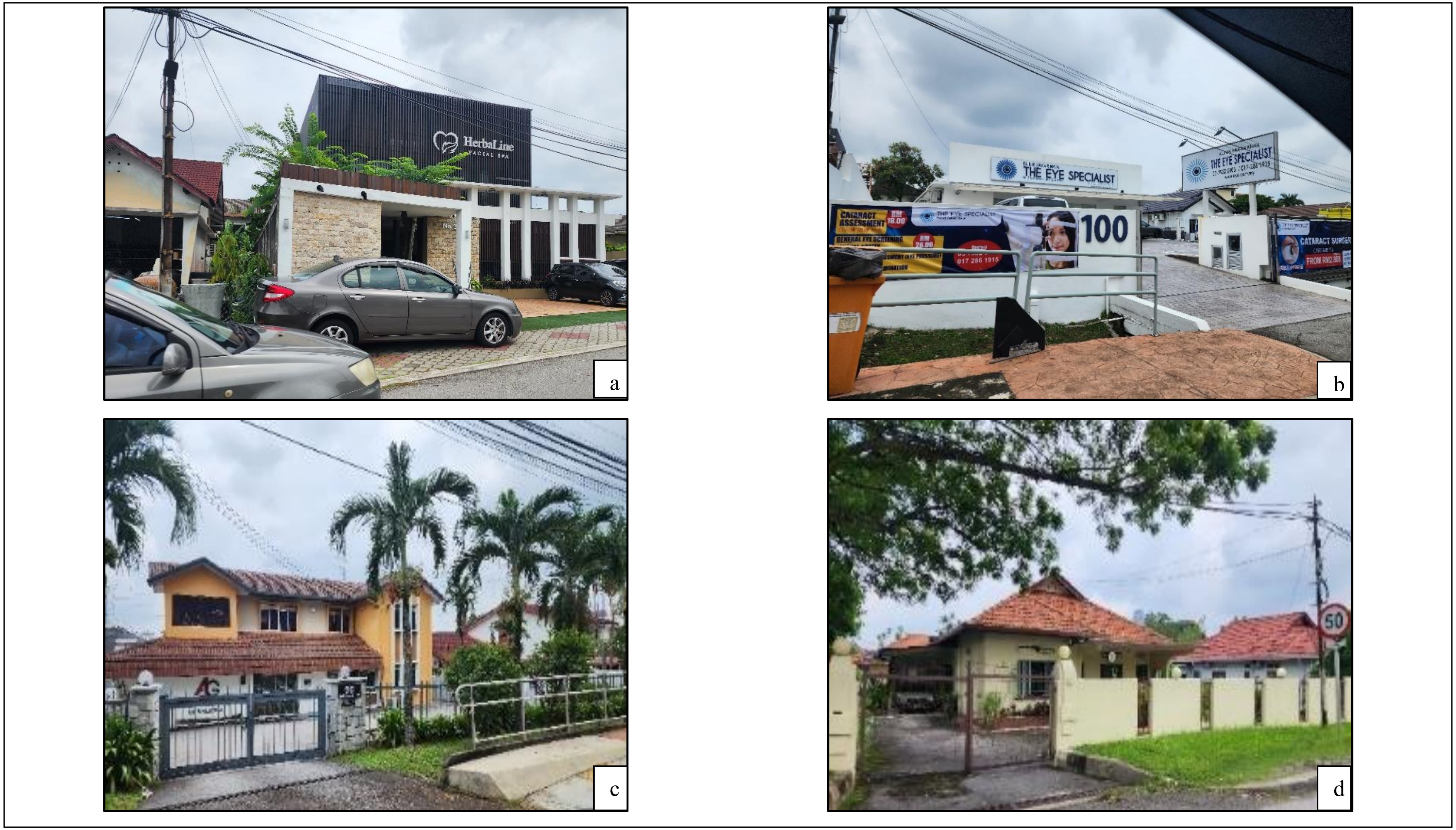
Source: Majlis Bandaraya Petaling Jaya, (2019b))

According to Plate 4.9, the conditions for premises zoned for LC are as follows:

i) If land premium has not been paid for an alteration of condition from Residential to Commercial (Limited Commercial), hence land proprietor must maintain residential building at a 1-storey height; or

ii) If land premium has been paid in full for an alteration of condition from Residential to Commercial (Limited Commercial), hence land proprietor may renovate the building to become a 2-storey residential building, with residential characters, aesthetic values, harmony and not causing public disturbance within the area.

For clause i), the issue of land use contradiction clearly arose as its express condition remains as 'Residential' but allowed for commercial activities, whilst clause ii) alters the condition for commercial use; except that the express condition 'Commercial (Limited Commercial)' does not exist within the categories in *Pekeliling PTGS 4 Tahun 1998* (Pengarah Tanah dan Galian Selangor, 1998). Based on clauses i) and ii), the premises along Jalan Gasing are either in breach of condition or inexecutable.


HerbaLine
FACIAL SPA
a
THE EYE SPECIALIST
CATARACT ASSESSMENT
100
b
c
50
d


112
JALAN GASING
e


LIFESAVER
AMBULANCE
1300 80 9111
24 HOURS
f


Beaconhouse
g


h

i

j


IQ70
PERSATUAN KEBAJIKAN
SAYAP KASIH MALAYSIA
03-7960 6003

k


KLINIK PAKAR MATA
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l

Plate 4.10 Actual Footages Labelled ‘a’ to ‘p’ of Limited Commercial Premises Along Jalan Gasing

The conditions imposed on LC premises leaves land proprietor the choice of maintaining its use as a home or for commercial activities without losing its features or façade of a home. Evidence from site observations as shown in Plate 4.10 suggests otherwise as some premises have already been renovated and no longer have residential characters, including not serving the purpose of a home to human as defined in Chapter 2: Definition of Terms.

Observations have shown that even though there were strict rules in terms of façade of premises involved with LC zoning where building must maintain the look-and-feel of a residential building, there were few buildings that clearly resembles an office, a place of worship and a commercial building. Based on its current land use, these said buildings were still being used as residential means instead of for commercial, which complies to the terms of LC except for the fact that façade had been changed to accommodate commercial activity. Thus, this shows that the implementation of LC zoning was more on paper rather than full scale implementations.

Seksyen 51A

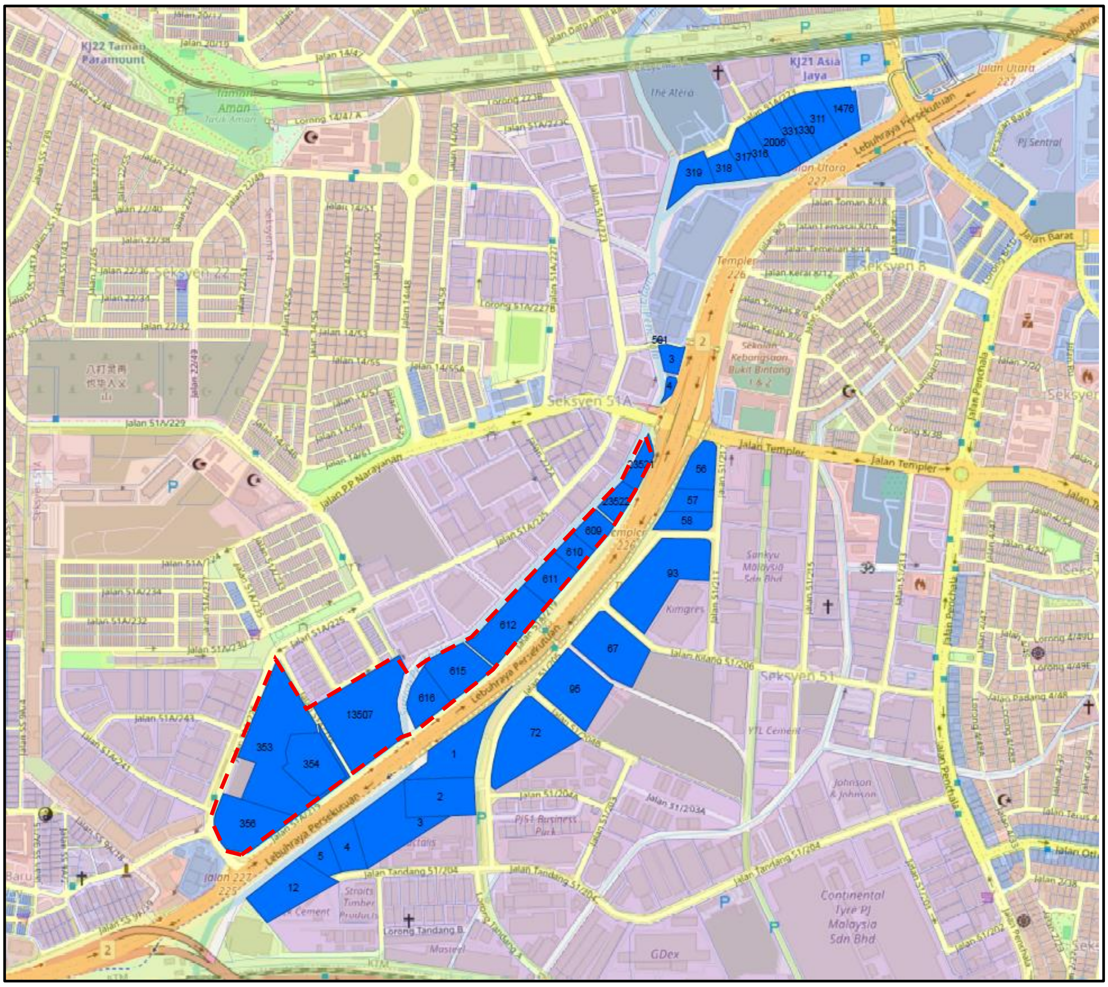
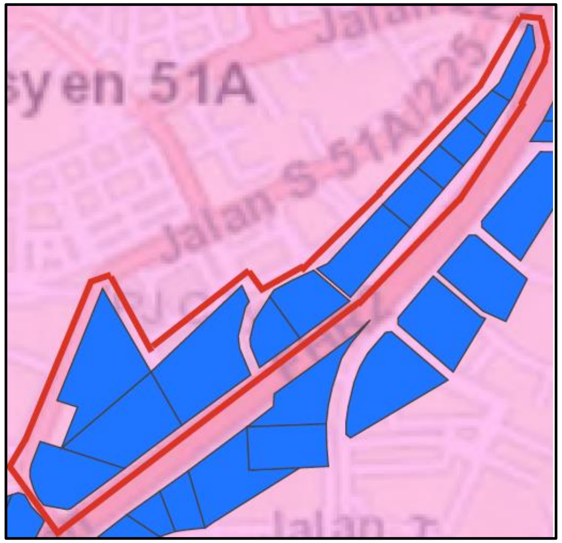


Plate 4.11 Plotted Map of Limited Commercial (Services) Lots Based on Data Provided by MBPJ in Table 3.11 (Chapter 3)

Images on the left panel with caption “Source: MBPJ & PLANMalaysia Selangor (JPBD)” refers to data provided by MBPJ as per Table 3.11 and Table 3.12 in Chapter 3 and plotted by JPBD. The images in centre were sourced from SISMAPS Selangor, where “SISMAPS Selangor – Current Land Use” shows the current land use as per express conditions, and images on the right panel with caption “RTPJ1(A3)” shows land use of the gazetted local plan RTPJ1(A3) (Majlis Bandaraya Petaling Jaya, 2019d, p. 236).

Source: MBPJ & PLANMalaysia Selangor (JPBD)



Source: SISMAPS Selangor – Current Land Use

Source: RTPJ1(A3)

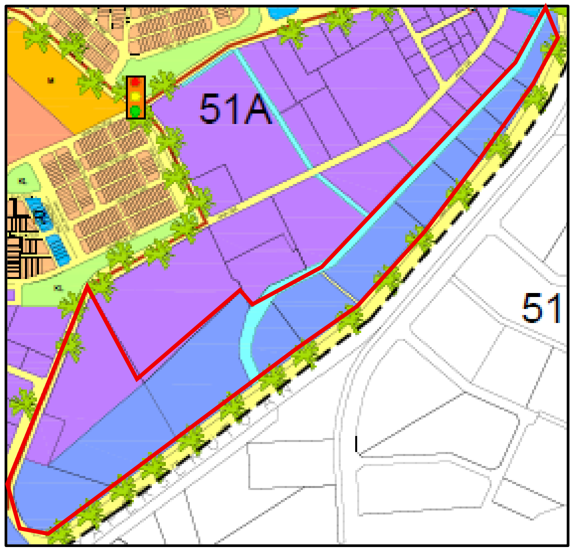


Plate 4.12 A Comparison of Land Use from Three Records Involving Limited Commercial (Services) in Seksyen 51A (Jalan 51A/219)

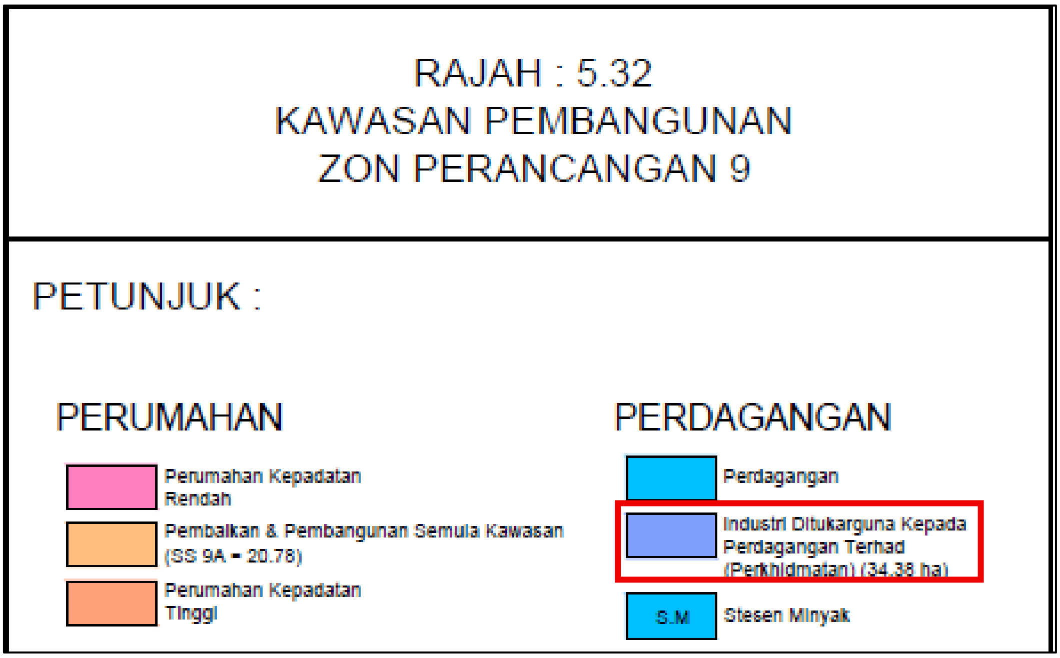


Plate 4.13 Development Area for Planning Zone 9, extracted from RTPJ1(A3)

Based on the legends in Plate 4.13 - *Rajah 5.32: Kawasan Pembangunan Zon Perancangan 9*, areas marked specifically involved with LC zoning in Seksyen 51A was noted as "*Industri Ditukarguna Kepada Perdagangan Terhad (Perkhidmatan)*" – in translation is 'Change of Use from Industrial to Limited Commercial (Services)'. This indicates that the actual land use, based on express condition was for Industrial. Plate 4.12 shows discrepancies in land use, where data by MBPJ indicates 12 for LC (services), SISMAPS shows 10 lots on commercial use, whereas RTPJ1(A3) shows 11 lots use for LC (services).

Source: MBPJ & PLANMalaysia Selangor (JPBD)

Source: SISMAPS Selangor – Current Land Use

Source: RTPJ1(A3)

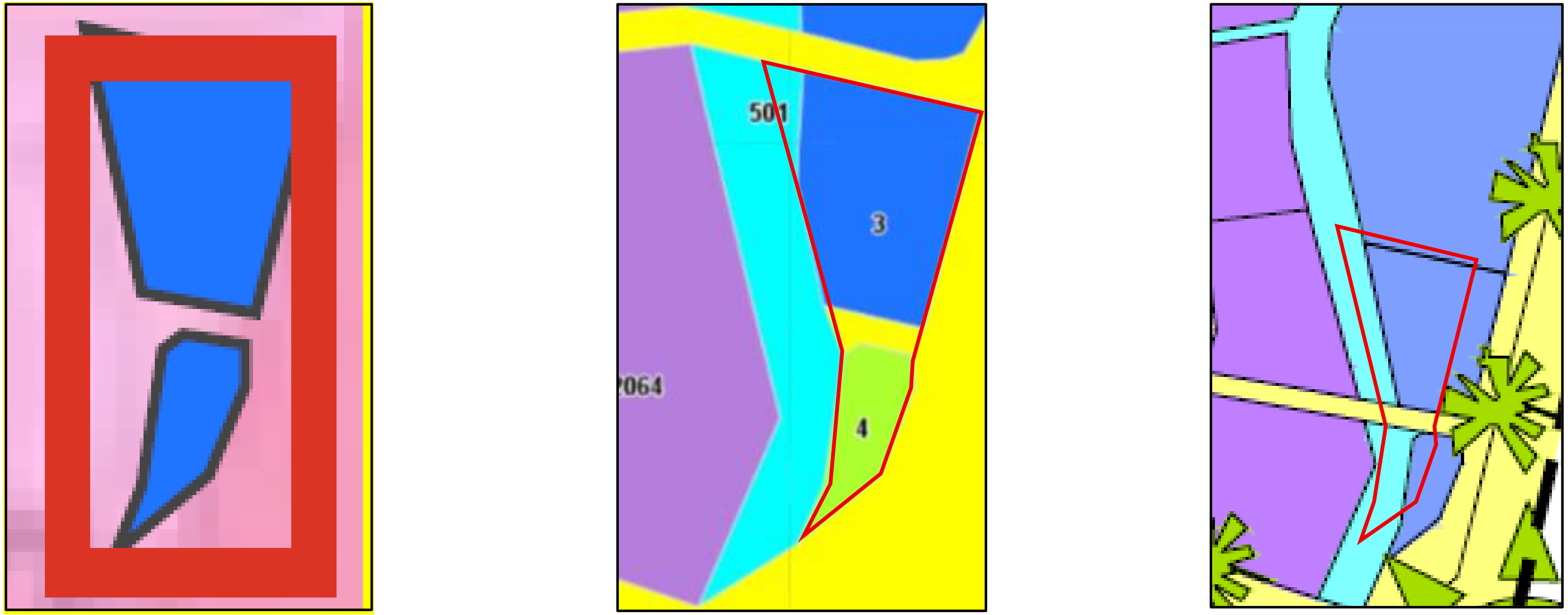


Plate 4.14 A Comparison of Land Use from Three Records Involving Limited Commercial (Services) in Seksyen 51A (Jalan 51A/221)

Plate 4.14 exhibits discrepancies in number and land use where data from MBPJ shows two (2) lots are being used as LC (services), compared to data from SISMAPS where one (1) lot is currently being used for open space (light green demarcation) and the other is for commercial, whilst RTPJ1(A3) indicated three (3) lots were gazetted for LC (services).

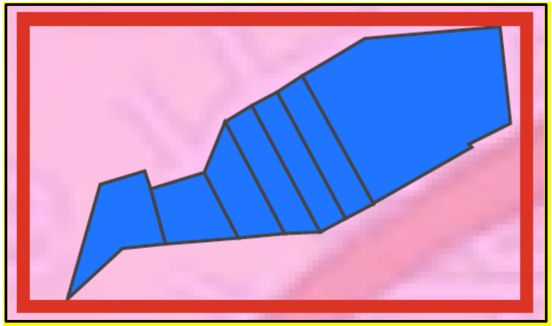
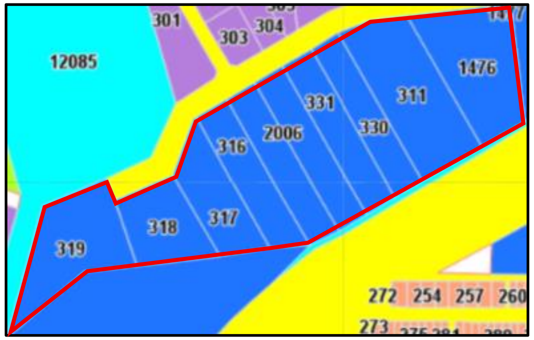
Source: MBPJ & PLANMalaysia Selangor (JPBD)	Source: SISMAPS Selangor – Current Land Use	Source: SISMAPS Selangor – RTPJ1(A3)
		

Plate 4.15 A Comparison of Land Use from Three Records Involving Limited Commercial (Services) in Seksyen 51A (Jalan 51A/223)

Referring to Plate 4.15, data from MBPJ indicated seven (7) lots zoned for LC (services), whilst current land use based on SISMAPS indicates nine (9) lots currently used for commercial, and RTPJ1(A3) shows seven (7) lots gazetted for LC (services).

Source: MBPJ & PLANMalaysia Selangor (JPBD)	Source: SISMAPS Selangor – Current Land Use	Source: SISMAPS Selangor – RTPJ1(A3)

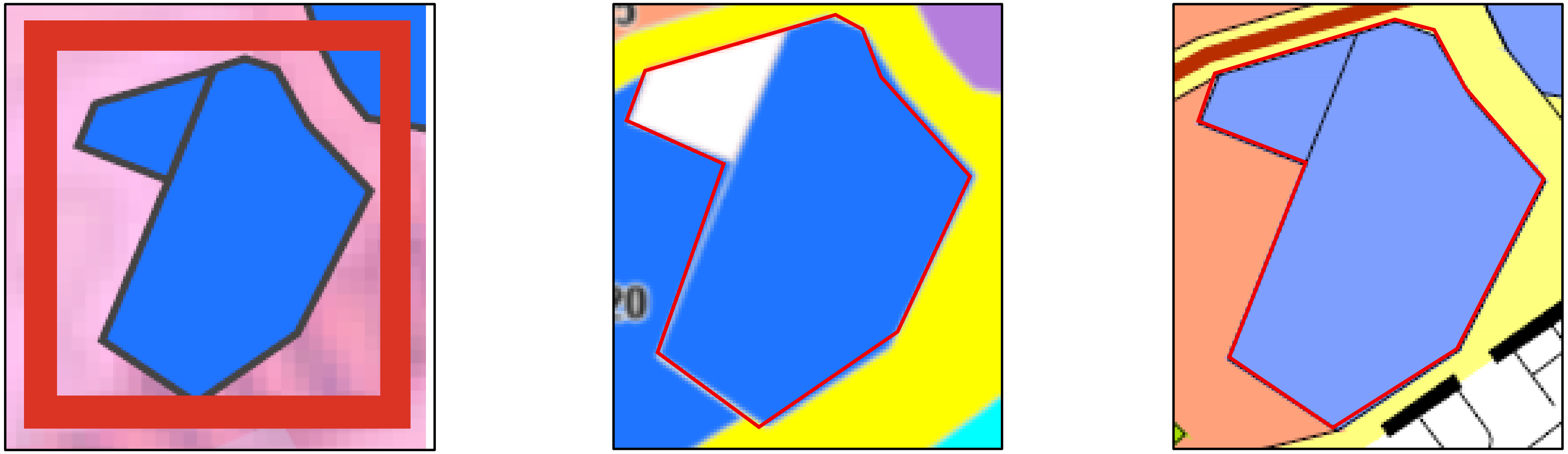
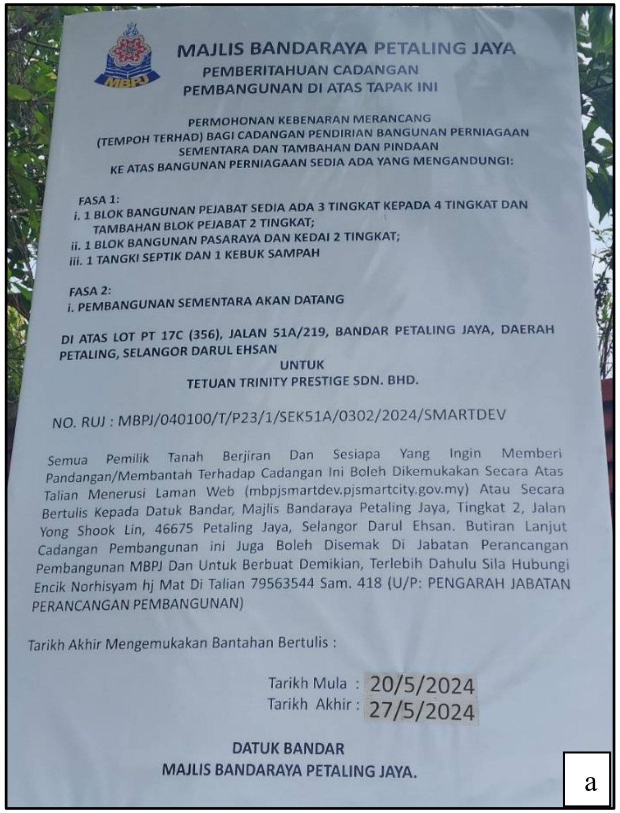


Plate 4.16 A Comparison of Land Use from Three Records Involving Limited Commercial (Services) in Seksyen 51A (Jalan 51A/225)

Based on RTPJ1(A3), two (2) lots were zoned for LC (services), in line with MBPJ's data (left image). However, in SISMAPS (centre image), current land use indicated are one (1) lot for infrastructure and utility (white demarcation) and one (1) lot for commercial use. However, unlike the case of LC premises for Jalan Gasing, there were no specific guidelines nor building characters (façade) for premises involved with LC zoning within the areas of Seksyen 51A.



Notification Board:

Permohonan Kebenaran Merancang (Tempoh Terhad) Bagi Cadangan Pendirian Bangunan Perniagaan Sementara dan Tambahan dan Pindaan Ke Atas Bangunan Perniagaan Sedia Ada…

(Application of Planning Permission (Limited Period) for Proposed Temporary Commercial Building Erection and Additions and Modifications on Existing Commercial Building…)


d


e

f

g

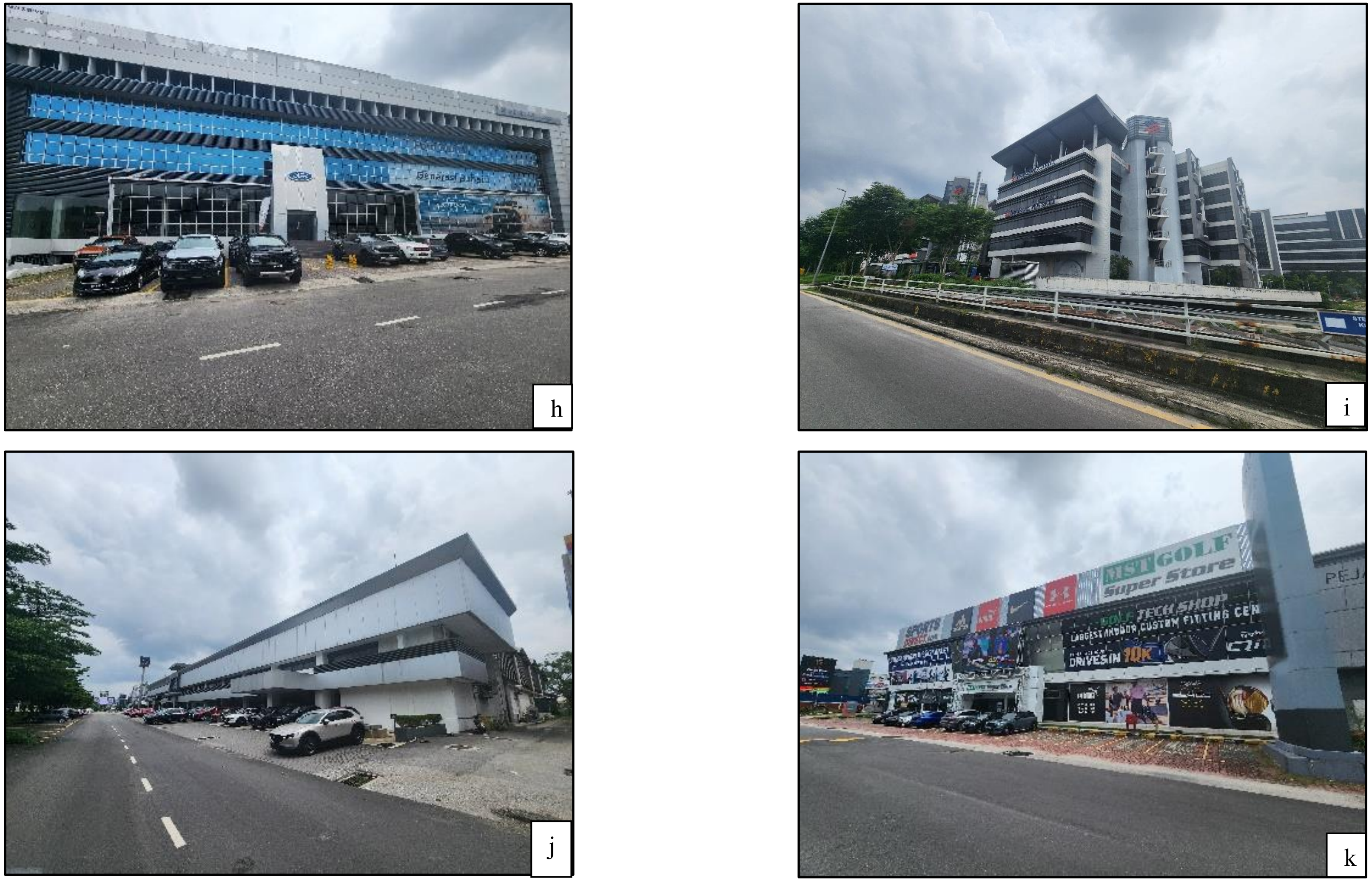


Plate 4.17 Actual Footages Labelled ‘a’ to ‘k’ of Limited Commercial Premises along Seksyen 51A

Jadual 5.16 : Nisbah Plot Bagi Kawasan Perdagangan ZP9

Kawasan	Nisbah plot yang dibenarkan	Nisbah plot Maksima	Ketinggian Maksima
Pusat perniagaan	3.0	4.0	Dikawal nisbah plot
Pusat kejiranan	-	-	2 tingkat
Sepanjang Lebuh Raya Persekutuan 2 (perdagangan terhad (perkhidmatan))	1.5	2.5	6 tingkat

Plate 4.18 Plot Ratio for ZP9 Limited Commercial (Services) Buildings

Source: Majlis Bandaraya Petaling Jaya (2019a, p. 203)

5.8.5 Perindustrian

Keluasan semasa bagi pembangunan industri adalah 125.51 hektar. Keluasan ini akan berkurangan kepada 98.77 hektar. Jenis industri juga turut diberi penekanan dengan hanya membenarkan industri yang tidak mendatangkan pencemaran dan mempunyai teknologi terkini.

Kawasan industri (lapisan pertama) yang berhadapan dengan Lebuh Raya Persekutuan 2 akan ditukarguna kepada perdagangan terhad (perkhidmatan) (sila rujuk Rajah 5.35). Bagi mengawal latar langit di kawasan kajian, keseluruhan pembangunan perdagangan terhad (perkidmatan) yang baru di kawasan ini tidak boleh melebihi 6 tingkat. Pembangunan semula kawasan yang dikekalkan sebagai kawasan industri akan digalakkan agar ruang baru untuk industri pembuatan dapat disediakan.

Plate 4.19 Proposed Development Criteria for Limited Commercial (Services) Premise on Federal Highway 2 Frontage

Source: Majlis Bandaraya Petaling Jaya (2019a, p. 222)

However, referring to Plate 4.19, in the ‘Policy Implementation’ section of RTPJ1(A3), it is written:

“Manakala bagi kawasan perindustrian yang ditukarkan kepada perdagangan terhad (perkhidmatan) adalah keseluruhan Seksyen 19 dan sepanjang Lebuh Raya Persekutuan 2 (Seksyen 51 dan 51A) (hanya lapisan pertama sahaja). Kegunaan yang dicadangkan dihadkan kepada jenis perdagangan yang tidak menjanakan aliran lalu lintas yang tinggi serta tidak melibatkan aktiviti yang mengeluarkan bunyian yang kuat dan bising, tidak mengeluarkan asap, bau-bauan serta tidak melibatkan masa operasi yang boleh mengganggu ketenteraman penduduk sekeliling” (Majlis Bandaraya Petaling Jaya, 2019d, pp. 28–29).

Translation:

Whilst industrial areas within Seksyen 19 and those first-layer premises located on the Federal Highway 2 frontage (Seksyen 51 and Seksyen 51A) were to have a change of use to limited commercial. Change of use is limited to the type of commercial that shall not cause heavy traffic, noise and air pollution, and also operational / business hours that shall not cause any disturbance within the neighbouring area.

In addition to that, in reference to Development Plans: Plot Ratio section (Majlis Bandaraya Petaling Jaya, 2019d, p. 203), it is noted that LC (services) may add floor area up to six (6) levels only. Based on its current land use, buildings involved with LC (services) within the Federal Highway 2 road frontage were all being used for commercial activities instead of industrial, which complies to the terms of LC.

Although these terms were clearly given as to operate an LC (services), it does not deter the fact that the actual land use has not been converted from express condition of 'Industrial' to 'Limited Commercial', or within the context of land administration, a 'Commercial'.

4.3.4 Limited Commercial Compliance

To recap Chapter 3, premises were observed if they abide to the followings:

i) Development Control Guidelines (*Garis Panduan Kawalan Pembangunan*) as per Rancangan Tempatan Petaling Jaya 1 (Pengubahan 3): Garis Panduan Pelaksanaan (Majlis Bandaraya Petaling Jaya, 2019c); and
ii) *Garis Panduan Menukar Kegunaan Bangunan Secara Setahun ke Setahun Majlis Bandaraya Petaling Jaya* (Change of Building Use on Year-to-Year Basis) (Majlis Bandaraya Petaling Jaya, 2020a)

Activities conducted as per site observation conducted are tabled in Table 4R and cross-checked for compliance with LC guidelines.

Table 4.8
Limited Commercial Guidelines Compliance Verification of Activities Conducted at Premises Along Jalan Gasing and Seksyen 51A

Location	**Activities Conducted**	**Compliance**
Jalan Gasing	Residential	Compliant
	Used car showroom	Non-compliant (1 premise)
	Clinic	Compliant
	Plastic Surgery	Compliant
	Physiotherapy	Compliant
	Warehouse	Compliant
	Hardware store	Compliant
	Retail	Non-compliant (1 premise)
	Temple / Church	Compliant
	Swimming school	Non-compliant (2 premises)
	Legal consultant	Compliant
	Private college	Compliant
	Kindergarten	Compliant
	Health / beauty centre	Compliant
	Planning consultant	Compliant
	Charity home	Compliant
	Office	Compliant
	Restaurant (less than 20 parking lots)	Non-compliant (2 premises)
Seksyen 51A	Retail	Compliant
	Car showroom	Compliant
	Car service centre	Non-compliant (2 premises)
	Laboratory	Compliant
	Bank	Non-compliant (1 premise)
	Swimming school	Compliant

Hence Table 4.8 in summary, there was 89% compliance for 26 LC premises (services) located in Seksyen 51A where three (3) premises were non-compliant; whereas for LC (institution), there were 96% compliance for 137 premises and six (6) non-compliance premises out of total of 143 premises.

As a summary of Limited Commercial premises milestone and referring to Table 4.9 , LC for service-providing type of businesses did not show significant changes in volume but LC for institution use fluctuates over the years. This is due to the conversion of LC premises into commercial land use. Note that there is also an addition in the number of LC (Services) lots from 98 lots as stated in Table 3.11 in Chapter 3 as per data given by MBPJ in year 2021, to 102 lots* as of 24th January 2024 given by the same GIS personnel from MBPJ. This also affirms that the number of lots zoned as LC and Commercial changes even before it is gazetted. It was mentioned by Interviewee 3 and 5 that timely changes of zoning in regards to LC was due to demands and period of TPP on land use. Table 4.9 shows findings and milestones from MBPJ's local plans and data provided by the GIS Unit of MBPJ.

Table 4.9
All Limited Commercial Premises Milestone for Service and Institution Categories Based on RTPJ1 Including Amendments

***Rancangan Tempatan Petaling Jaya 1 2020* (RTPJ1)**	**LC (Services)**	**LC (Institution)**	**Total Land Lots**
Amendment 1 (14 June 2007)	103	603	706
Amendment 2 (27 October 2016)	101	631	732
Amendment 3 (10 October 2019)	*102	388	490

From the site observations, it is proven that not all premises' actual land use matches LC zoning as gazetted in the local plan, nor did these premises had conducted activity in accordance to its express conditions. Other than that, not all premises conduct activity on use of land in accordance to the *Manual Sistem Maklumat Geografi (GIS) Rancangan Pemajuan Versi 3.0* (PLANMalaysia, 2025) where façade remains as a bungalow but not being used for residential. For an even stronger argument, these buildings erected based on TPP does not mimic any sights of being "temporary" in nature but rather a very apparent long-term use for commercial and other non-residential activities.

4.4 Qualitative Analysis – Secondary Data

The discussions in this sub-chapter were divided into two (2) segments where the first focuses on the two (2) independent variables which are land use and land policy also the mediating variable i.e. land value and how it is affected by the uses and policies in practice. Apart from first-hand data via interviews and site observations, a thorough verification of land use had been conducted through documents attained from authorized agency i.e. the Selangor Lands and Mines Office (PTGS). Verifications were done by random-pick of title number and obtaining official land search.

4.4.1 Land Policy

There are three (3) main policies referred to in this study, which are the National Land Code (Revised – 2020) (Act 828), Town and Country Planning Act 1976 (Act 172) and the Selangor Land Rules 2003. In addition to that, guidelines referred in relations to implementing these policies were *Pekeliling Pengarah Tanah dan Galian Selangor Bilangan 4/1998* (Selangor Lands and Mines Office Circular No. 4/1998) as this Circular specifies express conditions imposed within the state of Selangor's land administration. On the other hand, matters pertaining land and building use within the context of TCPA is referred to through *Manual Sistem Maklumat Geografi (GIS) Rancangan Pemajuan Versi 3 - Bab 3: Klasifikasi Guna Tanah dan Kod Warna* (Geographical Information System (GIS) Development Plan Version 3 Manual – Chapter 3: Land Use Classification and Colour Code) (GISV3) (PLANMalaysia, 2025) as shown in Plate 4.20 As for matters pertaining specifically on LC which requires TPP, the Circular *Pekeliling Pelaksanaan Akta 172: PPA 15 - Prosedur Permohonan Kebenaran Merancang (KM) Tempoh Terhad di Bawah Perenggan 22(5)(a)* has been the reference for TPP issuance by local authorities, including PLANMalaysia Selangor as the planning authority in the state of Selangor.

3.4.1 JENIS GUNA TANAH ZONING

Terdapat 12 jenis guna tanah zoning iaitu:

1. Perumahan
2. Komersial
3. Industri
4. Institusi dan Kemudahan Masyarakat
5. Tanah Lapang dan Rekreasi
6. Pembangunan Bercampur
7. Pengangkutan
8. Infrastruktur dan Utiliti
9. Pertanian
10. Hutan
11. Badan Air
12. Pantai

Plate 4.20 The 12 Classifications of Land use Zoning

Source: (PLANMalaysia, 2025, p. 105)

Apart from that, other circular, by-laws and guidelines were also referred to in order to scrutinize the relationships of variables, such as *Kaedah-kaedah Caj Pemajuan (Pindaan) 2021* (Development Charges Rules (Amendment) 2021) (Selangor State Authority, 2021) where it indirectly indicates the essence of land value and land use; and *Kaedah-kaedah Pengawalan Perancangan (Am) (Selangor) 2001* (Development Control (General) (Selangor) Rules 2001) (Selangor State Authority, 2001), particularly pertaining planning permission.

Hence, before further discussions on the effectiveness of policy implementations, it is to be cleared that many efforts have been taken by both Selangor land administration and town planning agencies in light of resolving conflicts on land and building use. For instance, in year 2016, PTGS conducted a review on land use resolution programmes and identified some of the main causes of non-achievable targets.

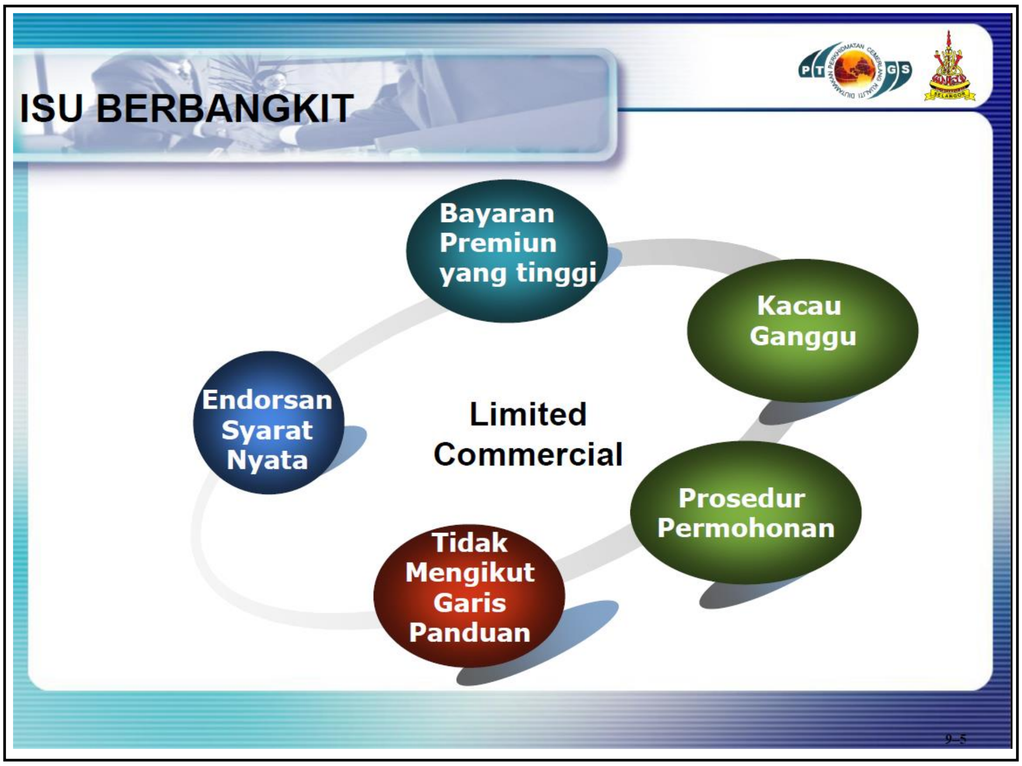
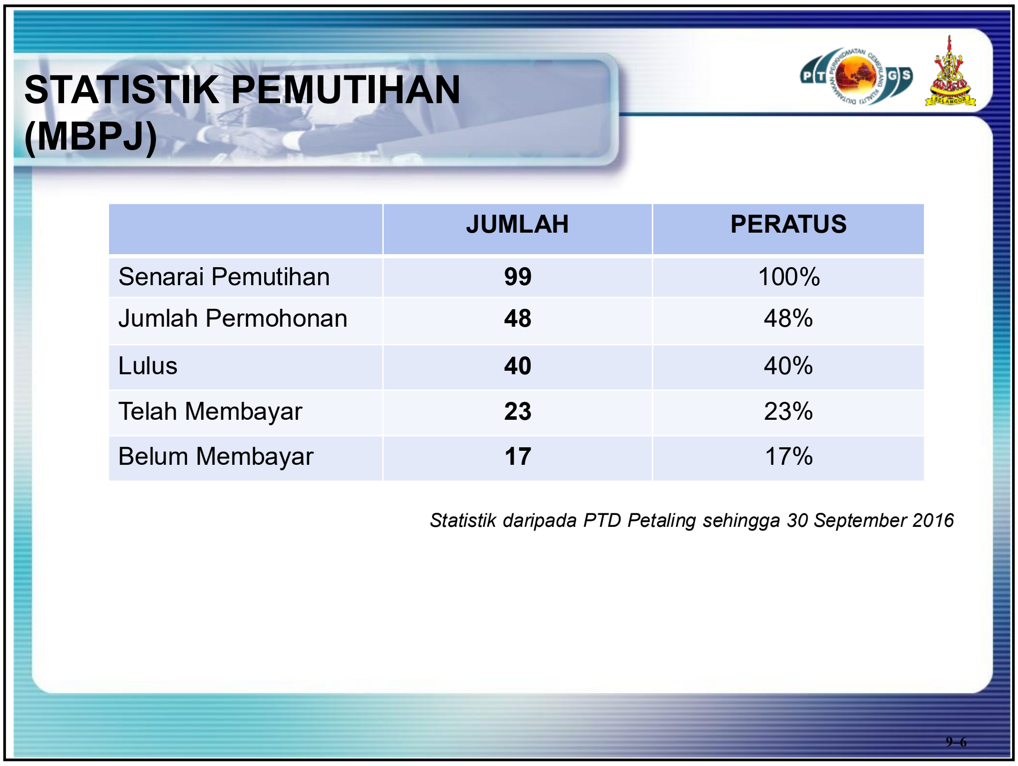


Plate 4.21 Issues Arose Pertaining Limited Commercial Premises Within the Vicinity of MBPJ

Source: Land Development Unit, Selangor Lands and Mines Office



	JUMLAH	PERATUS
Senarai Pemutihan	**99**	100%
Jumlah Permohonan	**48**	48%
Lulus	**40**	40%
Telah Membayar	**23**	23%
Belum Membayar	**17**	17%

Plate 4.22 Statistics of Legalization of Limited Commercial Premises Within the Vicinity of MBPJ

Source: Land Development Unit, Selangor Lands and Mines Office

Referring to Plate 4.21, key issues identified that arose upon implementation of LC includes:

i) High cost of land premium
ii) Disturbance
iii) Application procedures
iv) Non-compliance to guidelines
v) Express conditions endorsement

The issues arose as identified by PTGS is parallel with current issues and are still on-going until today. The main issue for LC is the high cost of land premium to be paid upon express condition approval and prior to the new express condition endorsement in the land title. According to year 2016 statistics on LC legalization programme as per Plate 4.22, out of 99 land lots identified, only 48 of these lots have applied for an alteration of express conditions, where 40 have been approved but only 23 land owners paid for land premium for the alteration of express conditions. The reasons for non-payment were due to the exorbitant amount of fees for the alteration of express conditions from 'Residential' to 'Commercial' whilst only allowed to conduct "conditional" commercial activities.

In regards to addressing implementation issues for LC with valid TPP, both PTGS and the *Jabatan Ketua Pengarah Tanah dan Galian Persekutuan* (Department of Director General of Lands and Mines) (JKPTG) have issued circulars that may or may not be efficient in the context of land use and land revenue within the state of Selangor as a whole, which includes the district of Petaling. A comparison of two (2) circulars in force are:

i) *Pekeliling PTGS 5/2007* (PTGS Circular No. 5/2007) (Selangor Lands and Mines Office, 2007); and
ii) *Pekeliling KPTG 2/2023* (KPTG Circular No. 2/2023) (Department of Director General of Lands and Mines, 2023)

Table 4.10
Comparison of Existing Policies Related to Land Matters in Selangor

	PTGS Circular 5/2007 (29 May 2007)	**KPTG Circular 2/2023 (4 January 2023)**
Targeted Population	Land proprietors with DT's express condition for residential only.	Land proprietors with DT's express condition for residential, commercial and/or industrial building.
Targeted Issue	Land use for residential but granted license to conduct commercial and cottage industry activity by local authority. Circular is to also tackle issue of unlawful industrial activity on residential lands (*Program Pemutihan Kilang-kilang Tanpa Kebenaran*).	Land use for other than DT's express condition, as allowed through S.116 and S.117 of NLC at the State Authority's discretions (Section 14 of NLC). Such contradictory in land use were temporary or permanent. No enforcement was done. State government under collects revenue.
Solution	Reassessment of quit rent formula as gazetted in SLR: Item 13A(1): *State Authority shall make variation of rent for all land categorized as residential purpose which have been utilized for purposes other than specified in the document of title and this Rule is applicable to those who have been accepted to be included in the 'Pemutihan Kilang-kilang Tanpa Kebenaran' programme.* Item 13A(2): *The scale for variation shall be as following:* ***Yearly rent = (Width (per square meter) X rent according to district and activities)) / 100***	Land with 'Building' and 'Industrial' categories and express condition are allowed to conduct activities other than its category and express condition through an application for special permit from District and Land Office, with a pre-requirement of TPP granted by local authority, with a validity period based on State Authority's discretions, so long as it does not exceed TPP's validity. An additional fee is levied upon approval in lump sum; or levied in aggregate each year, on top of existing quit rent charges. These additional quit rent rates and other terms spelt within the Circular however shall be first endorsed by the State Authority (through MMKN) and gazetted in the SLR before implementation.
Address LC Issues?	Limited to LC (Institution) only, does not cater LC (Services) where express conditions is 'Industrial'.	Addresses LC and other Use Class Orders as gazetted in local authorities' local plans.

The drawbacks of the PTGS Circular No. 5/2007 are:

i) "Temporary land use" has no *locus standi* within NLC as there were no mentioning of temporary land use, for other than Temporary Occupational License (TOL), which refers to temporary use of a state land i.e. no registered proprietorship;

ii) Land use for LC is not listed in PTGS Circular No. 4/1998 nor within PTGS Circular 5/2007, hence express condition 'Limited Commercial' could not reflect the rate being imposed in order to adjust quit rent as per para 3.3 of the Circular;

iii) Circular only addresses issues pertaining land titles with 'Residential' express condition; and

iv) Circular refers to a table of rates as a reference for quit rent adjustments. However, the rates remain the same until today, even though there had been a rent revision exercise on 1st January 2017, as gazetted through Sel. PU 6/2016.

Quit Rent Calculation Based on PTGS Circular 5/2007 – Limited Commercial Compliance

Scenario 1 – Jalan Gasing

Referring to Table 4.11, express condition for GRN 47331 LOT 5550 is "Limited Commercial (Health and Beauty Centre)" but the rate of quit rent imposed based on SLR is for express condition 'Commercial', whereas according to PTGS Circular 5/2007, rate imposed is as following:

Yearly rent = [Width (per square meter) x rent according to district and activities)] / 100; where

Yearly rent (based on Circular) = (618.4093 meter^2 x RM309.00) / 100
= RM1,910.88, rounded up to RM1,911.00
(based on NLC, Section 96(2))

However, the quit rent imposed to GRN 47331 LOT 5550 is at RM3.307/100, totaling to RM2,406.00. This shows that although there is such circular in-force, the implementation may have been misinterpreted. The rate for LC as mentioned within the Circular i.e. RM309.00/100 was referring to the rate before rent revisions in year 2016, as per Item 13, sub-item 1.1 – Commercial Lots within 'District of Petaling and Gombak' Class in the SLR. The rates as per 'Lampiran A' of the Circular could however be replaced with a revision of rates in a new circular to be in consistent with year 2016's rent revisions. In this example, it will be a leakage in land revenue for the land office when rates for LC is imposed, as the actual quit rent is at RM2,406 compared to LC's rate for quit rent at RM1,911.00. In addition, the new circular should also remark a disclaimer that rent revisions may change according to the latest rent revisions as this will avoid the circular from being obsolete, hence deem valid for as long as there is a need of addressing land use issues as intended.

Whilst the Circular have almost perfectly accommodated LC (Institution)'s land use, however it does not address land titles with 'Industrial' express conditions. Based on Plate 4.19, it is mentioned that the industrial lots along Federal Highway 2 shall have a change in land use from 'Industrial' to "Limited Commercial (Services)". Moreover, based on land search in Table 4.11 and referring to PN 123197 LOT 23954, the supposedly LC (Services) lot's express condition is Limited Commercial (Services) but instead it has been altered to 'Commercial'.

Scenario 2 – Seksyen 51A (PN 123197 LOT 23954)

Referring to Table 4.11, express condition for PN 123197 LOT 23954 is "Commercial" and the rate of quit rent imposed based on SLR is for express condition 'Commercial', whereas according to PTGS Circular 5/2007, rate imposed is as following:

Yearly rent = [Width (per square meter) x rent according to district and activities)] / 100; where

Yearly rent (based on Circular) = (30,350 meter^2 x RM309.00) / 100
= RM93,781.50, rounded up to RM93,782.00
(based on NLC, Section 96(2))

However, quit rent imposed to PN 123197 LOT 23954 is at RM3.307/100, totaling to RM100,368.00 is much higher than quit rent imposed for LC which is RM93,782.00. This shall be arguable legally as land proprietors may contest the different rates levied when it comes to premises located within LC zoning, apart from an "undercharged" quit rent leading to a revenue leakage for land office.

Scenario 3 – Seksyen 51A (HSD 161087 PT 17-C)

Referring to Table 4.11, category of land use for HSD 161087 PT 17-C (known as LOT 356 in SISMAPS) is 'NIL' and express condition 'Industrial' with the rate of quit rent imposed based on SLR for industrial use, whereas according to PTGS Circular 5/2007, rate imposed for LC land use is as following:

Yearly rent = [Width (per square meter) x rent according to district and activities)] / 100; where

Yearly rent (based on Circular) = (19,748.6573 meter^2 x RM309.00) / 100
= RM61,023.35, rounded up to RM61,024.00
(based on NLC, Section 96(2))

Based on the calculations above, current quit rent imposed to HSD 161087 PT 17-C is at RM2.731/100, totaling to RM53,934.00 which is much lower than quit rent imposed for LC at RM61,023.00 due to the current industrial activity. However, once land proprietor conducts an LC activity in which in this case does not require an alter in express condition from 'Industrial' to 'Commercial', rent imposed stays at 'Industrial' rate thus lower than the supposedly 'Commercial' rate. This shall again be arguable as it is a leakage in land revenue for the land office.

Moving next to KPTG Circular No. 2/2023, the Circular is more comprehensive in regards to land uses that do not comply to its express conditions, as it is upon the State Authority's discretions as the sole power of authority. This not only addresses issues pertaining temporary land use from the issuance of TPP for LC, but also addresses land use activities for other than its express conditions as allowed through Use Class Order in a local plan. Not excluded, this Circular too has its own pros and cons.

The drawbacks of the KPTG Circular No. 2/2023 are:

i) Any circular released by Federal agencies will have to be first tabled out and endorsed in respective state's MMKN (or in equivalent);

ii) PTGS as the highest authority in land administration in Selangor has to refine and finalize rates to be imposed for each category of land use for each district, due to the gazetted quit rent rates in the SLR had been categorized as so;
iii) Time taken to refine matters as said above will most likely to be lengthy;
iv) Circular will only affect local authority(s) in Peninsula Malaysia whom practices the same or similar Use Class Order in their respective local plans.

Taken to account the severity of this issue that has led to many other issues pertaining land use especially in legal aspects which will be discussed in the next sub-chapter, the KPTG Circular 2/2023 is found most suitable to address land use as per LC's terms and conditions most effectively. Hence a simulation of land revenue will be discussed in sub-chapter 4.4.6 based on KPTG Circular No. 2/2023.

With the thorough discussion on land policies in regards to LC implementation, findings have satisfied the followings:

Research Question 1:	How does land use contradict with one another within the context of National Land Code (Revised – 2020) and Town and Country Planning Act 1976?
Research Objective 1:	To identify land use contradiction within the context of National Land Code (Revised – 2020) (NLC) and Town and Country Planning Act 1976 (TCPA).
Specific objective 1:	To compare the provisions in regards to land use within the NLC versus the TCPA.

4.4.2 Land Use

Interview session with Director of PLANMalaysia@Selangor (Interviewee 4) mentioned that the awareness and maturity level in terms of town planning and land management amongst both the policy makers and public in Selangor is still low, hence confirming the findings of preliminary quantitative studies. It is due to this low awareness that such contradicting policies were drawn up hence directly affecting stakeholders especially land proprietors without them realizing until legal actions were involved. Interviewee 4 also mentioned that there is a maximum period for Temporary

Planning Permission, which is 12 years, where this length of period has been argued to be misinterpreted in Chapter 2. According to Section 59(6) of the TCPA, there is no maximum period for neither planning permission, development approval nor building plan approval, and that it shall remain in force unless there were amendments, modification, revocation and/or cancellation. In addition, clause in Section 22(5)(a) of TCPA mandates use of land to be restored to its original use after the expiration date of planning permission, which means for example, in the case of a temple or a church built on Jalan Gasing zoned as LC, the building shall not continue as it is and should return to its land and building use as a residential premise. Although the issuance of TPP has an expiration date, it does not however being officially modified, revoked, amended nor cancelled. This contradicting clauses between a statute's proviso versus the circular *Pekeliling Pelaksanaan Akta 172: PPA 15 - Prosedur Permohonan Kebenaran Merancang (KM) Tempoh Terhad di Bawah Perenggan 22(5)(a)* (PPA15) could lead to legal issues as there is no definite clause on a temporary land use. It is also found in the footnote of the flowchart of PPA15 that "land permit must be acquired prior to TPP application, in accordance to OSC 3.0". This is not attainable as there is no such proviso or clause in regards to land permit for TPP or any temporary land use on an alienated land, except for Temporary Occupational License on virgin (state) land or reserved land issued by the State Authority.

Discussing further, official land searches for premises in Jalan Gasing and Seksyen 51 and 51A were conducted and in Table 4.11 below are the findings:

Table 4.11
Randomly Selected Land Title Information for Premises According to Location of Limited Commercial Categories in Bandar Petaling Jaya

Title Number	**Location**	**Express Condition**	**Area (m^2)**	**Quit Rent (RM) / Rate per meter^2 (RM)**	**Rate Category (Based on SLR)**
GRN 47331 LOT 5550	Jalan Gasing	Limited Commercial (Health and Beauty Centre)	618.4093	2,046 / 3.307	Commercial
GRN 47353 LOT 5573		NIL	724.6391	236 / 0.325	Residential
GRN 32095 LOT 5494		NIL	609.5568	199 / 0.325	Residential
GRN 32096 LOT 5495		NIL	689.2291	226 / 0.325	Residential

Title Number	Location	Express Condition	Area (m^2)	Quit Rent (RM) / Rate per meter^2 (RM)	Rate Category (Based on SLR)
GRN 32103 LOT 5502		NIL	776.4893	253 / 0.325	Residential
HSD 161087 PT 17-C	Seksyen 51A	NIL	19748.6573	53,934 / 2.731	Industrial
PN 10303 LOT 57		Industrial	5190.0851	12,768 / 2.46	Industrial
PN 6890 LOT 93		Industrial	25559	69,802 / 2.731	Industrial
HSD 158764 PT 4		Industrial	14730.1311	36,237 / 2.46	Industrial
PN 123197 LOT 23954		Commercial	30350	100,368 / 3.307	Commercial

Source: Registration Unit, Selangor Lands and Mines Office

Based on Table 4.11 it is found that there are premises located within LC zoning that had alter its land's express condition, i.e. GRN 47331 LOT 5550 in Jalan Gasing and PN 123197 LOT 23954 in Seksyen 51A. Referring to Plate 4.9, when a premise within LC zoning alters its express condition from 'Residential' to "Commercial (Limited Commercial)", the said premise is allowed to have an additional floor, i.e. from a single-storey bungalow to a double-storey bungalow. In addition, the façade and other LC (institution) building specifications shall remain. However, if express conditions remains as 'Residential', it is not a breach of building and land use under TCPA. Unfortunately, under the provisions of NLC, any activity other than 'Residential' is a breach of condition under Section 125 of NLC.

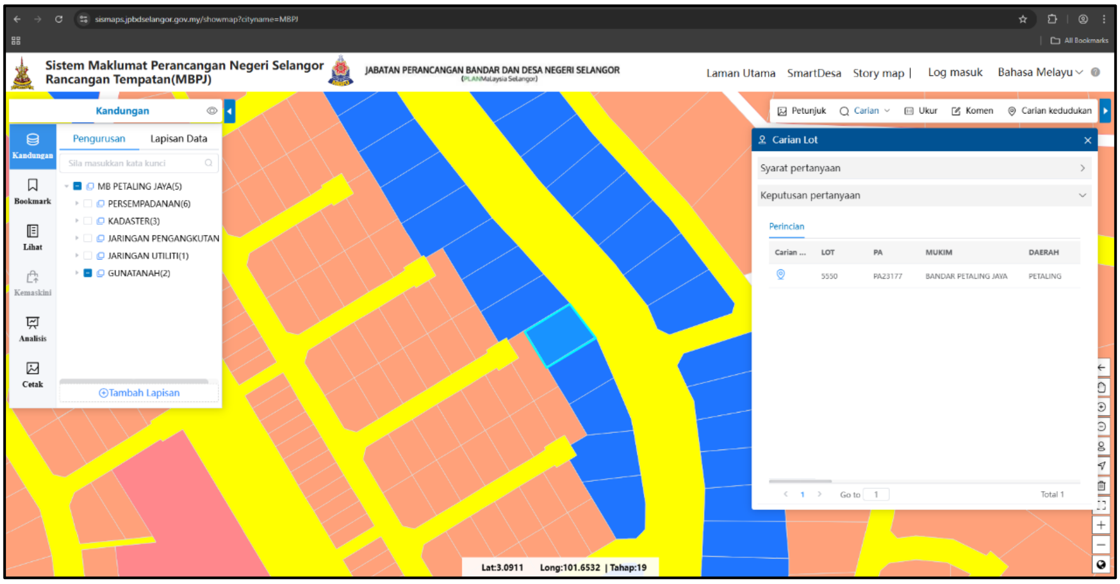


Plate 4.23 Screenshot from SISMAPS for LOT 5550 in RTPJ1A3 (Planned Land Use)

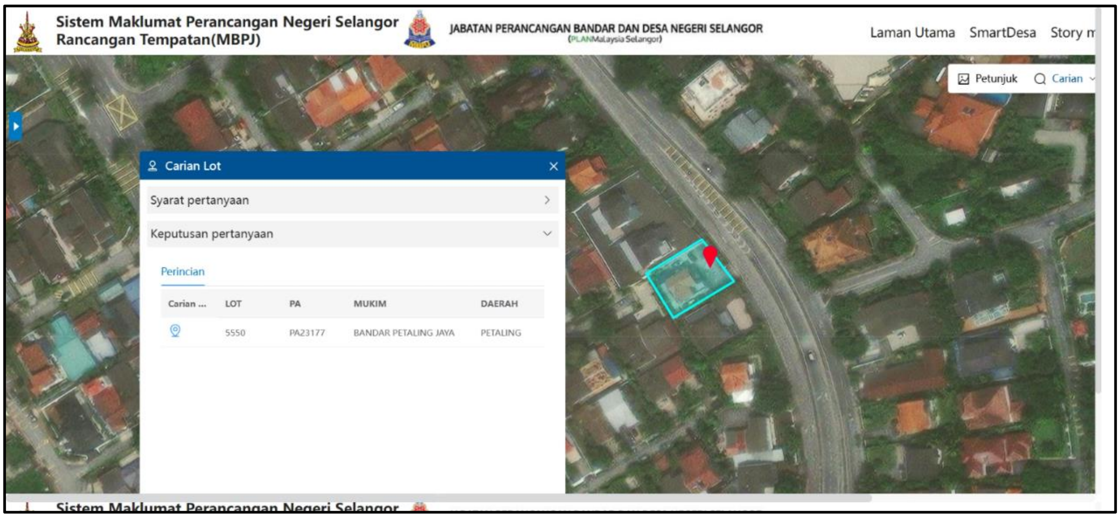


Plate 4.24 Satellite View of LOT 5550 via SISMAPS Selangor

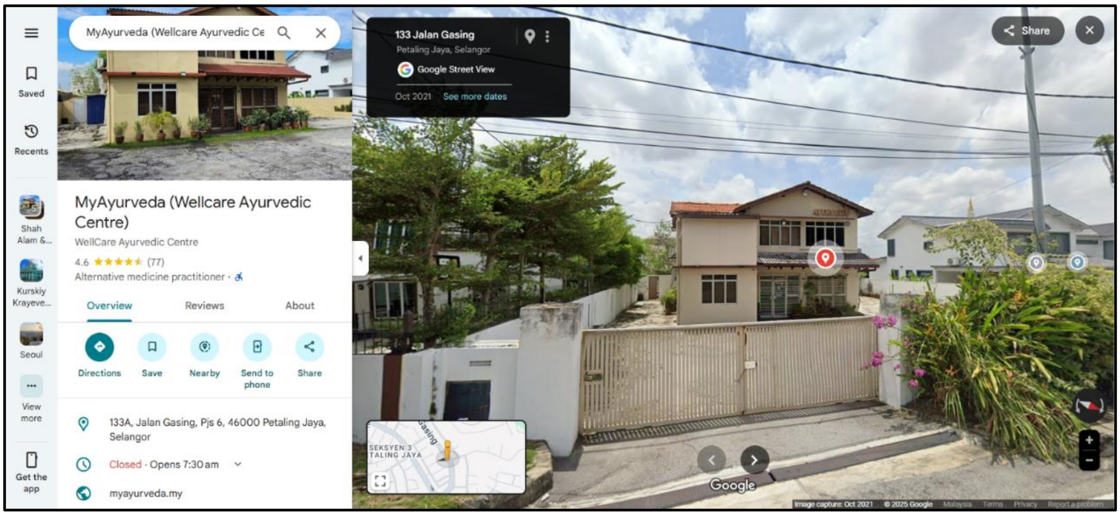


Plate 4.25 Screenshot of Lot 5550 via Google Street View

Referring to Table 4.11, the express condition imposed is however not ‘Commercial (Limited Commercial)’, but instead it is ‘Limited Commercial (Health and Beauty Centre)’, in which both express conditions do not exist in PTGS Circular No. 4 Year 1998. The express condition ‘Limited Commercial (Health and Beauty Centre)’ also did not tally with the guidelines as shown in Plate 4.11 in RTPJ1(A3). On actual ground, the premise on GRN 47331 LOT 5550 is a health centre named MyAyuverda (Wellcare Ayurvedic Centre) and its façade maintains such as a doube-storey bungalow house, compliant to the terms and conditions of LC (Institution).

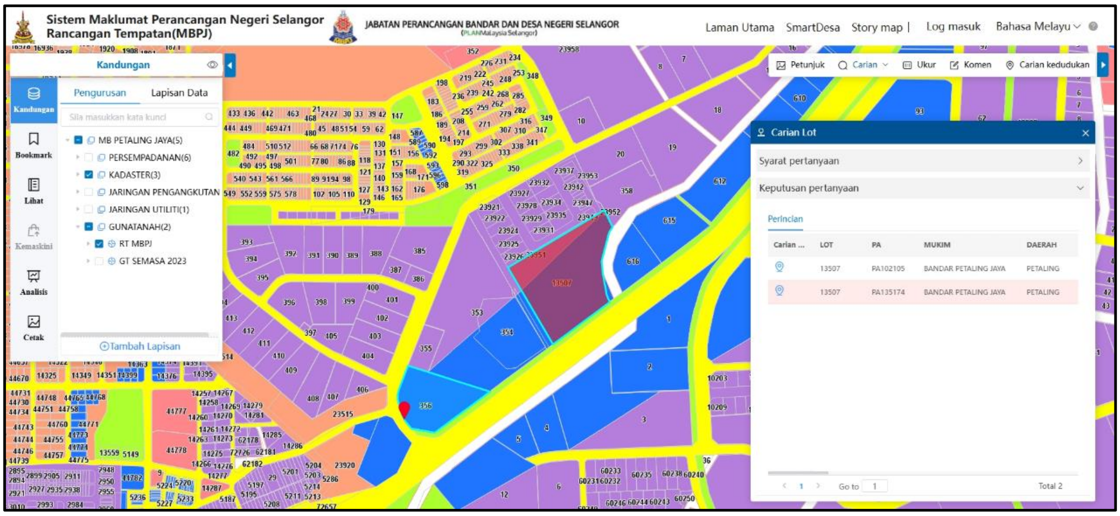


Plate 4.26 Screenshot from SISMAPS for LOT 23954 (LOT 13507) in RTPJ1A3 (Planned Land Use)

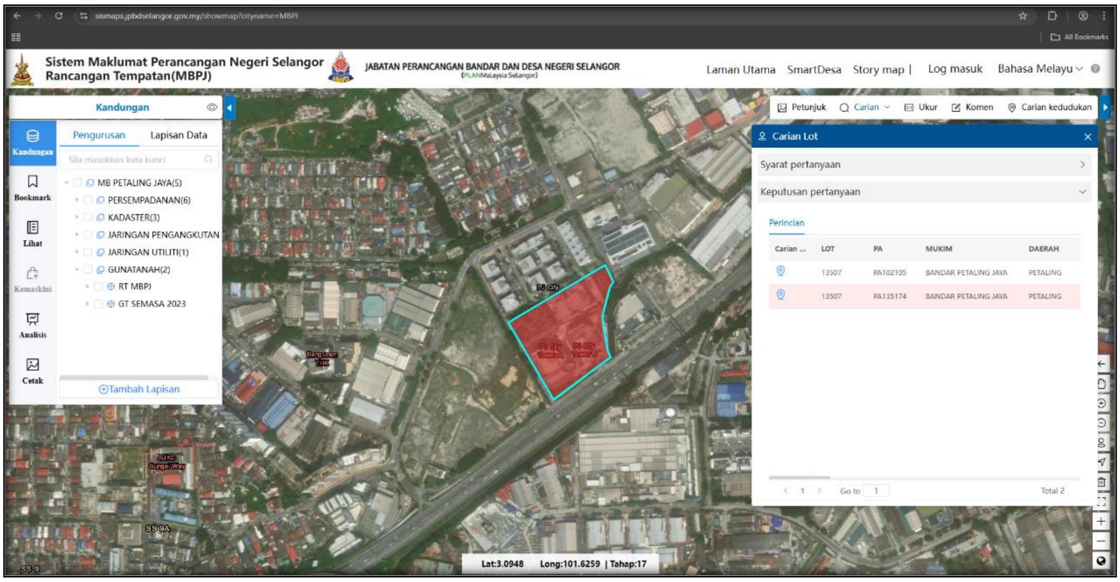


Plate 4.27 Satellite View of LOT 23954 (LOT 13507) via SISMAPS Selangor

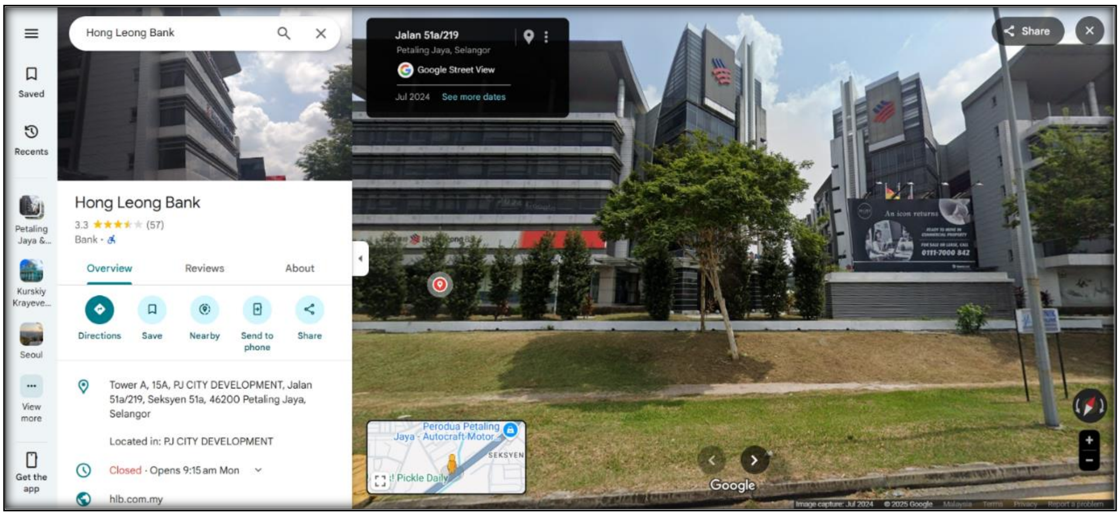


Plate 4.28 Screenshot of Lot 23954 via Google Street View

On the other hand, unlike LC (Institution)'s premises, buildings gazetted for LC (Services) has only one condition – to not exceed six (6) floors in total in reference to Plate 4.18 and there were no specific rules or remarks for express conditions alterations such as from 'Industrial' to "Commercial (Limited Commercial)", just as the terms and conditions for LC (Institution) premises. In reference to PN 123197 LOT 23954 in Table 4.11, the express condition is 'Commercial' without indicating that it is for LC use. Referring to Plate 4.26, lot search for LOT 23954 could not be found, hence referring to the land search document for the land title PN 123197 LOT 23954, the previous land title LOT 13507 which has been cancelled with title number PN 91908

LOT 13507 provided two (2) results; one is an LRT station located in Taman Paramount and the other is a bank located in Seksyen 51A.

In the case of PN 123197 LOT 23954, the fact that the land's express conditions have been altered to 'Commercial' but sits within LC (Services)'s zoning, it is then a breach of building and land use under Section 18 of TCPA, as the express conditions should remain as 'Industrial'. In order to not breach land and building use as per TCPA, zoning should be for 'Commercial', followed by an alteration of express conditions under Section 124 of NLC. However, as these premises maintain express conditions of 'Industrial', the commercial activity conducted regardless an LC, is a breach of condition under the provisions of Section 125 of the NLC.

Given these two scenario examples of LC (Institution) and LC (Services), it is concluded that the granting of TPP prior to conducting LC activity to owners or applicants alas leads to either a breach of condition under Section 125 of NLC or a breach of building and land use under the provisions of Section 18 of TCPA.

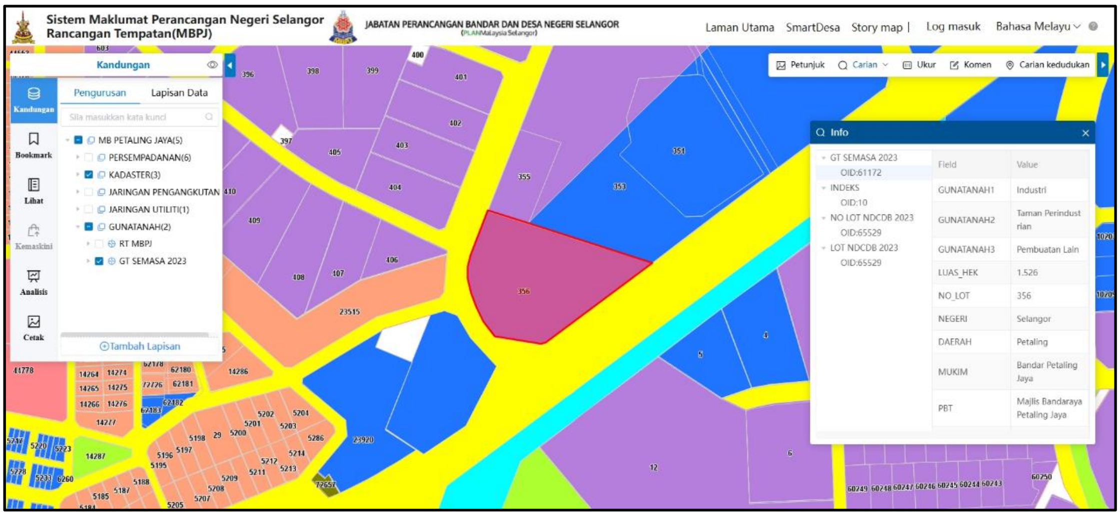


Plate 4.29 Screenshot from SISMAPS for Current Land Use PT 17-C

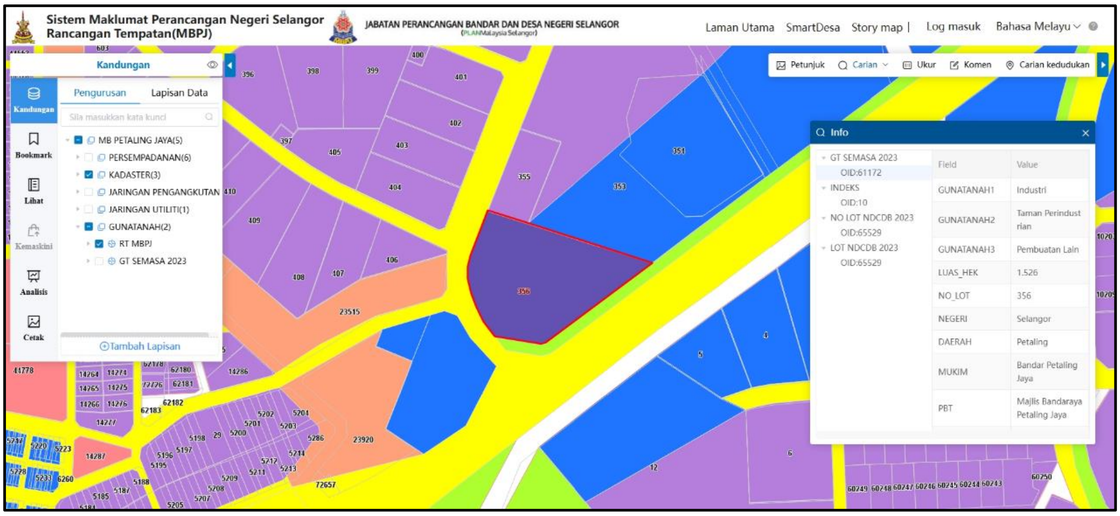


Plate 4.30 Screenshot from SISMAPS for PT 17-C in RTPJ1A3 (Planned Land Use)

Plate 4.31 Satellite View of PT 17-C via SISMAPS Selangor

Plate 4.32 Google Street View of PT 17-C – Search View

Plate 4.33 Google Street View of PT 17-C – Front View

On the other hand, HSD 161087 PT 17-C (known as LOT 356 in SISMAPS) within the same road stretch has an express condition for 'Industrial', but gazetted in RTPJ1A3 as 'Commercial'. Current land use shows an abandoned factory specifically used for chemical works in a building named 'Malaya Acid Works Sdn Bhd'. For this case, it is not a breach of condition under Section 125 of NLC as the express condition matches activity conducted on site, but as soon as activity changes for commercial use as to suit RTPJ1A3's zoning as LC, it will then be a breach of condition under the NLC.

In summary, premises conducting LC activities with a valid TPP will either be a breach of condition under Section 125 of NLC, or a breach of land and building use under Section 18 of TCPA, based on the express conditions of the said land and the terms spelt out for LC in RTPJ1A3. It is therefore concluded that there is a contradictory in land use in regards to the implementation of LC, which satisfies the research objective 2 as followings:

Research Question 2:	What are the implications of contradictory in land use within the context of Limited Commercial zoning?
Research Objective 2:	To analyze the effects of land use contradictory within the context of Limited Commercial (LC) zoning.
Specific objective 2:	To further analyze circulars, guidelines and by-laws on land use pertaining premises within the LC zoning.

4.4.3 Land Value

In the case of residential premises that remained being used as homes and included in LC zoning, land value automatically increases as compared to the row of houses behind. Even though these residential premises are not "livable" or conducive for living as remarked by Interviewee 1 and 3 due to its location being on main road frontage, exposed to noise and pollution, proprietors get to benefit a higher residential value without having to conduct commercial activity. On the perspective of land owners, it becomes a plus point in terms of sales of home, but in terms of conduciveness, it becomes somewhat contradicting as logically, people would want to spend more for homes that are 'homely'. These statements were supported by all six (6) interviewees. On another perspective, buyers of these LC residential premise get the benefit as the cost of buying would be slightly lower than to purchase a commercial premise. Interviewee 3 mentioned that the land value of a residential premise in LC zoning is subjective according to its current use and/or any permit being issued.

These situations are similar with industrial lands located in Seksyen 51A within the context of LC zoning. Conditions are summarized as follows:

i) An undeveloped residential and industrial land that has been granted TPP will have a higher land value as compared to a vacant residential and industrial land without TPP (remarked by Interviewee 3);
ii) Land with TPP will automatically be higher in value regardless of commercial activity has been conducted or not, compared to land without TPP (remarked by Interviewee 3); and
iii) The value of residential and industrial land that has TPP and conducts a commercial activity will have a 'discounted' commercial price or value as compared to the nearest commercial land (remarked by Interviewee 3).

Land value plays vital role in determining land premium when land development takes place, imposed by the State Government through Notice 5A issued by the land office. Although land value as a variable does not contribute directly to the contradiction of land use and land policy, it is the contradiction that leads to subjective land value and alas affects land revenue collection as per land premium imposed during land development processes.

4.4.4 Power of Authority

In regards to state approval upon land matters, it is found that both State Planning Committee (state planning authority) the State Executive Council (MMKN) (state authority) comprises of the same members. This has been found as one of the major causes of why such contradiction in land use policy arose. Below are the list of committees and its members accountable for land-related policies in Selangor and Table L is a summary of land-related policies and its approving committees, i.e. the State Planning Committee (SPC) and the State Executive Council (MMKN) (*Majlis Mesyuarat Kerajaan Negeri*).

State Planning Committee (SPC)

Referring to the Federal Department of Town and Country Planning website, the Selangor State Planning Committee whom acts as the State Planning Authority comprises of the followings in Table 4.12:

Table 4.12
List of Members of the State Planning Committee

Committee Members		Role
YAB Dato' Chief Minister of Selangor (*Menteri Besar Selangor*)		Chairperson
Chairman of the Housing and Urban Wellbeing, and Entrepreneur Development Standing Committee (*Jawatankuasa Tetap Perumahan dan Kesejahteraan Bandar Serta Pembangunan Usahawan*)		Vice Chairperson: An MMKN member, elected by the State Authority
Director, Department of Town and Country Planning (PLANMalaysia), Selangor		Secretary
Members:		
1.	YB Selangor State Secretary (*Setiausaha Kerajaan Negeri Selangor*)	Permanent Member
2.	YB Selangor State Legal Advisor (*Penasihat Undang-undang Negeri Selangor*)	Permanent Member
3.	Director, Selangor State Economic Planning Unit	Permanent Member
4.	Director, Selangor Lands and Mines Office	Permanent Member

	Committee Members	Role
5.	Director, Public Works Department, Selangor	Permanent Member
6.	YB Selangor State Treasury Officer (*Pegawai Kewangan Negeri Selangor*)	Alternate Member
7.	Director, Implementation Coordination Unit, Selangor	Alternate Member
8.	Director, Department of Environment, Selangor	Alternate Member
9.	Director, Department of Irrigation and Drainage, Selangor	Alternate Member
10.	Director, Department of Agriculture, Selangor	Alternate Member
11.	Chairman of the Investment, Industrial and Commerce, Cottage and Medium Industry Standing Committee (*Pengerusi Jawatankuasa Tetap Pelaburan, Perindustrian dan Perdagangan, Insudtri Kecil dan Sederhana*)	Alternate Member
12.	Chairman of the Environment, Green Technology and Consumer Affairs Standing Committee (*Pengerusi Jawatankuasa Tetap Alam Sekitar, Teknologi Hijau dan Hal Ehwal Pengguna*)	Alternate Member
13.	Chairman of the Local Government, Public Transportation and New Village Development Standing Committee (*Pengerusi Jawatankuasa Tetap Kerajaan Tempatan, Pengangkutan Awam dan Pembangunan Kampung Baru*)	Alternate Member
14.	Chairman of the Infrastructure and Public Amenities, Modern Agriculture and Food and Agro-based Industry Standing Committee (*Pengerusi Jawatankuasa Tetap Infrastruktur dan Kemudahan Awam, Pemodenan Pertanian dan Industri Asas Tani*)	Alternate Member
15.	Chairman of the Rural Development, Traditional Village, Malay Traditions, Cultural and Heritage Standing Committee (*Pengerusi Jawatankuasa Tetap Pembangunan Luar Bandar, Kampung Tradisi, Adat Istiadat Melayu, Kebudayaan dan Warisan*)	Alternate Member

State Executive Council (MMKN)

According to the Selangor State Government Official Portal, the minimum quorum for the Council consists of the Chairperson and four (4) Exco members, not including Ex Officio members (Laws of the Constitution of Selangor 1959, 2023, p. 41). Table 4.13 enlists members of the current Executive Body for MMKN Selangor and Table 4.14 enlists approving committees accountable for land-related matters and policies in Selangor.

Table 4.13
List of members of the State Executive Council (MMKN)

Council Members	Role
YAB Dato' Chief Minister of Selangor (*Menteri Besar Selangor*)	Chairperson
YB Selangor State Secretary (*Setiausaha Kerajaan Negeri Selangor*)	Alternate Ex Officio
YB Selangor State Legal Advisor (*Penasihat Undang-undang Negeri Selangor*)	Alternate Ex Officio
YB Selangor State Treasury Officer (*Pegawai Kewangan Negeri Selangor*)	Alternate Ex Officio
YB Exco of Investment, Commerce and Mobility (*Pelaburan, Perdagangan dan Mobiliti*)	Alternate Member
YB Exco of Infrastructure and Agriculture (*Infrastruktur dan Pertanian*)	Alternate Member
YB Exco of Housing and Cultural (*Perumahan dan Kebudayaan*)	Alternate Member
YB Exco of Local Government and Tourism (*Kerajaan Tempatan dan Pelancongan*)	Alternate Member
YB Exco of Rural Development, Unity and Consumer (*Kemajuan Desa, Perpaduan dan Pengguna*)	Alternate Member
YB Exco of Youth, Sports and Entrepreneurship (*Belia, Sukan dan Keusahawanan*)	Alternate Member
YB Exco of Public Health and Environment (*Kesihatan Awam dan Alam Sekitar*)	Alternate Member
YB Exco of Human Resource and Poverty Erradication (*Sumber Manusia dan Pembasmian Kemiskinan*)	Alternate Member
YB Exco of the Religion of Islam and Innovation Culture (*Agama Islam dan Pembudayaan Inovasi)*	Alternate Member
YB Exco of Women Development and Social Welfare (*Pembangunan Wanita dan Kebajikan Masyarakat*)	Alternate Member

Table 4.14
Approving Committees Accountable for Land-Related Matters and Policies in Selangor

No.	Subject	Approving Committee
1.	Selangor State Structure Plan (RSNS)	SPC & MMKN
2.	Petaling Jaya Local Plan (RTPJ)	SPC & MMKN
3.	Selangor Land Rules 2003	MMKN
4.	Director of Selangor Lands and Mines Office's circulars	MMKN
5.	Express condition	MMKN
6.	Quit rent	MMKN

4.4.5 Real Court Cases Analyses

Aligned with the time frame of literature reviews, discussion on five (5) recent court cases between year 2012 and 2021 had been identified in relations to land use contradiction. Four (4) out of five (5) cases in discussion falls within the boundaries of the district of Petaling, whilst the remaining one (1) case is in Kuala Terengganu. The reason for including the case in Kuala Terengganu is to show that although this study focuses specifically in the parish of Bandar Petaling Jaya, the issue of land use contradiction also arose outside of the state of Selangor and led to legal actions. In addition, there was only one (1) case in regards to Limited Commercial in Petaling Jaya within the time frame.

4.4.5.1 Case: Kanesalingam Ampalavanar & Anor versus Majlis Bandaraya Petaling Jaya (Kanesalingam Ampalavanar & Anor versus Majlis Bandaraya Petaling Jaya & Ors, 2015)

In the case of Kanesalingam Ampalavanar & Anor versus Majlis Bandaraya Petaling Jaya, main issue was the allowance of a day care centre for special needs to operate within the vicinity of a residential lot. In reference to the PTGS Circular 4/98, day care centres and the likes falls under the category of commercial activity. However, under the use class order (local plan), such activity is allowed as long as the terms and conditions such as maintaining the façade of a residential building is kept. Here the issue arose is not limited to non-conforming land use but extends to revenue collection issues. Since MBPJ allowed this activity under its main zoning which is residential, primary land use maintain as residential, where quit rent imposed by the land office is of residential use but on contrary, MBPJ imposes a temporary assessment rate of a commercial building. Aggrieved neighbours of the day care centre operator filed for petition and used the provisions of Section 108 of NLC as a defense to axe the use of temporary planning permission granted to a third party for conducting business activity on a residential lot. Section 108 of the NLC stated that any by-laws non-conforming to the NLC shall not prevail, which brings the argument to null or irrelevant. Through various court decisions which will be discussed subsequently under this topic, it is found that in matters of who prevails between the two Acts, section 108 NLC appears irrelevant due to the fact that the local plan, through the provisions of section 12 of

TCPA did not act as a by-law but instead as an Act itself. Therefore, there is no end to the breach of condition in land and building use. Evidences on temporary planning permissions for land use of other than its express condition were also present through local plans from other local authorities in Selangor.

4.4.5.2 Case: Majlis Perbandaran Subang Jaya versus Visamaya Sdn Bhd & Anor (Majlis Perbandaran Subang Jaya versus Visamaya Sdn Bhd & Anor, 2015)

In reference to the the Court of Appeal case of Majlis Perbandaran Subang Jaya versus Visamaya Sdn Bhd & Anor (2015), the registered proprietor i.e. Visamaya Sdn Bhd had successfully altered its land's category from 'Industry' to 'Building' and express conditions from 'Residential' to 'Commercial' under section 124(1)(a)(c) of the NLC. Alteration of category and express conditions were made as to abide to the rules of the NLC on land use, where the intentions were to build two blocks of commercial-service apartment. Unfortunately, this new land use caused the proprietor's application for planning permission under section 22 of the TCPA was rejected by the appellant i.e. Majlis Perbandaran Subang Jaya (MPSJ) as the land area has been gazette for industrial use, but with allowance to conduct commercial activities. Initially, court had decided that NLC prevails under the provisions of section 108 where any by-laws shall not supersede the NLC, to which in this matter was the provisions pertaining land use in accordance to zoning and use class order.

However, it is later challenged that due to the NLC's provisions under section 108 referring to "by-laws", court had decided that there were no inconsistencies between land use based on NLC and zoning based on TCPA, as TCPA is an Act, and not a by-law. In addition, it is also found that as per alteration of express condition, a commercial land use is inconsistent with the surrounding land use zoned for industrial activities. Most intriguingly, the Court also emphasized on the TCPA being the latter and a more recent Act (passed in year 1976); in other words, the TCPA is more "updated" as compared to the NLC, where provisions within the TCPA was assumed to have taken into considerations the provisions within NLC, therefore it should be read in consistent with one another. Although this case does not have direct relations to Limited Commercial premises, it has highlighted on the circumstances and consequences of practicing multiple activities on a land, where abiding to the NLC had led to non-compliance to the TCPA.

4.4.5.3 Case: The Ordinary Co. Sdn. Bhd. v Lembaga Rayuan Negeri Selangor & Anor (The Ordinary Co Sdn Bhd v Lembaga Rayuan Negeri Selangor & Anor, 2013)

The Ordinary Co. Sdn. Bhd. is the registered owner of land with express condition "Commercial Building" whose application for a planning permission for commercial use was denied by the local authority. The rejection of application was due to land use zoning gazetted in the local plan for the use of open space. Similar to the case of MPSJ versus Visamaya Sdn. Bhd., the provisions of section 108 of the NLC was sanctioned but denied as the local plan gazetted under the provisions of TCPA prevails. Regardless of both the Petaling District and Land Office and SPC for the state of Selangor had verified the land was for commercial use and not for open space, it was decided that the TCPA prevails on the use of land for open space, even though by way of Selangor's administration, both local plan gazetted and verification of land use were under the approvals of SPC.

4.4.5.4 Case: Mohd Abdul Fadhil Abdul Latif versus Pentadbir Tanah Daerah Kuala Terengganu (Mohd Abdul Fadhil Abdul Latif lwn. Pentadbir Tanah Daerah Kuala Terengganu, 2019)

In the case of Mohd Abdul Fadhil Abdul Latif vs Kuala Terengganu Land Administrator, land proprietor was denied the value of a commercial building in lieu of land requisition. Apart from the gist of the court case where it was about the compensation of both land and building, it was also contested that compensation may not even be considered due to its breach of condition as stated in paragraph 1(3A) of the Land Requisition Act 1960 (LRA).

Paragraph 1(3A) stated,

(3A) The value of any building on any land to be acquired shall be disregarded if that building is not permitted by virtue of:

(a) the category of land use; or

(b) an express or implied condition or restriction,

to which the land is subject or deemed to be subject under the State land law.

Referring to the case, commercial activity was allowed on a 'NIL' category and 'Kampung' express conditions land, through a TPP granted by Kuala Terengganu's local authority from year 2011 to year 2014. However, when land requisition takes place, the sum of compensation given was based on residential rate where implied conditions according to Section 53(2) of the NLC does not apply to buildings erected on agricultural land before the commencement of the NLC. Therefore, compensation shall be based on current use of land (double-storey house) not be based on the commercial activity conducted as per TPP. This comes to show that the indefeasibility of RDT supersedes TPP in terms of land valuation, a remark where many including land proprietor in the case referred was not aware of.

4.4.5.5 Case: Beemer Sdn. Bhd. versus MBPJ (Beemer Sdn Bhd versus Majlis Bandaraya Petaling Jaya, 2012)

In this particular case, there was an application to conduct a business activity on a residential lot, but was rejected on the basis that it did not comply to the terms of a Limited Commercial lot. A court case between Beemer Sdn. Bhd. versus MBPJ is a classic example where applicant could not run its business as a car showroom at a residential lot as it did not fulfill all the criteria and guidelines for Limited Commercial as gazette in RTPJ1 on 13th March 2003. MBPJ as the respondent in this case rejected Beemer Sdn. Bhd.'s application to change material use of building from 'residential' to 'car showroom' on a year-to-year permit basis, through temporary planning permission.

Although premise is located within the gazetted zoning for Limited Commercial as per RTPJ1, it was also indicated that premises in concern shall not have any change in building façade and to maintain the 'look and feel' of a residential premise. Apart from that, the guidelines for Limited Commercial buildings within the said vicinity also indicated that showrooms are allowed, except for the purpose of 'car showroom'.

Due to this application rejection, Beemer Sdn. Bhd. had appealed to the Appeal Board for approval but to no avail. Reasons for appeal were that the business will not cause nuisance and that there were neighbours whom did not object. In addition to that, Beemer Sdn. Bhd. also claimed that a lot of money has been invested for the operations of the car showroom and that such decisions will lead to the retention of employees, hence major loss to the company.

Regardless of the appeal, MBPJ were adamant with their reasons for rejection which were:

i) applicant did not abide to building guidelines; and
ii) there were objections from neighbours in terms of road access.

Court of appeal was in favour of the respondent i.e. MBPJ on the basis that such application for planning permission were rejected accordingly and that it was in line with the guidelines in RTPJ1.

4.4.5.6 Summary of Court Cases Analyses

Kanesalingam Ampalavanar & Anor versus Majlis Bandaraya Petaling Jaya

Temporary Planning Permission was granted for the use of a day care centre i.e. commercial activity on a residential land use (as per express condition) as the premise did not alter any residential character. Application was dismissed, favouring MBPJ and owner of land, thus plaintiff was ordered to pay costs to first (MBPJ) and third (land proprietor) respondents.

Majlis Perbandaran Subang Jaya versus Visamaya Sdn Bhd & Anor

Land proprietor intended to develop their land for commercial use thus altered express conditions from 'Residential' to 'Commercial', in-line with the local plan's Use Class Order which allowed commercial activity (secondary land use) on an industrial land (primary land use). This however is deemed a breach in building and land use under Section 18 of TCPA as the land is to remain with 'Industrial' express conditions as zoning was gazetted for industrial use. TCPA prevails and land proprietor was denied planning permission. No further case has been opened and no monetary damage was reported.

The Ordinary Co Sdn Bhd v Lembaga Rayuan Negeri Selangor & Anor

An application for commercial development by land proprietor was denied by local authority as it was not in-line with zoning for 'Open Space'. No monetary damage was reported for both plaintiff and defendant, and no further case has been opened to this day.

Mohd Abdul Fadhil Abdul Latif versus Pentadbir Tanah Daerah Kuala Terengganu

A compensation at commercial rate for a land requisition was denied although land proprietor held a valid TPP for commercial use to erect a double storey shop house on a land with existing residential building (double storey house). The compensation rate was based on the proviso of paragraph 1(3A) of the Land Requisition Act 1960 (LRA). Land proprietor was forced by the power of the Court to change the location of business.

Beemer Sdn. Bhd. versus MBPJ

Land use contradiction is present if Beemer Sdn. Bhd. were to conduct its business regardless of it abiding to the criteria and guidelines of a Limited Commercial property or not on a land with 'Residential' express conditons. If Beemer Sdn. Bhd. were to proceed with the operations of its car showroom, not only will the company be in a violation of land use as per NLC, but also in violation of land and building use as per TCPA due to the intended use for a 'car showroom' which was not allowed within LC zoning.

Table 4.15
Summary of Court Case Findings in Terms of Land and Building Use

No.	Case	Breach of Condition (S.125 NLC)	Breach of Land and Building Use (S.18 TCPA)	Involving PDT Petaling
1.	Kanesalingam Ampalavanar & Anor versus Majlis Bandaraya Petaling Jaya	Yes	No	√
2.	The Ordinary Co Sdn Bhd versus Lembaga Rayuan Negeri Selangor & Anor	No	Yes	√

No.	Case	Breach of Condition (S.125 NLC)	Breach of Land and Building Use (S.18 TCPA)	Involving PDT Petaling
3.	Majlis Perbandaran Subang Jaya versus Visamaya Sdn Bhd & Anor	No	Yes	√
4.	Mohd Abdul Fadhil Abdul Latif versus Pentadbir Tanah Daerah Kuala Terengganu	Yes	No	X
5.	Beemer Sdn. Bhd. versus Majlis Bandaraya Petaling Jaya	Yes	Yes	√

4.4.6 Land Revenue Simulation

In this sub-chapter, total premises and land area for the two LC categories (residential and industrial) were identified and the three (3) scenarios of land use as per sub-chapter 4.4.1 will be used as a basis for simulation of revenue collection of a non-conforming land use for land office's revenue. This is followed by a suggestion of improvements in land policies related, as it is crucial as to weigh out the most practical and sustainable revenue channel, where simulation of possible revenue collections in terms of quit rent to accommodate zoning and Use Class Order within TCPA were presented. Outcome of simulations were tabled out in a comparison table to see the depth of impact towards land revenue collections for the district of Petaling. This chapter addresses the research objective and specific objective as followings:

Research Question 3:	How does the contradictory in land use and land policies affect land revenue in Limited Commercial zoning?
Research Objective 3:	To develop a land revenue collection mechanism with the standardization of land use within the context of Limited Commercial zoning.
Specific objective 3:	To compare the possible revenue (positive or negative) collection based on suggested revisions of circulars, guidelines and/or by-laws in regards to premises within the LC zoning, subsequently formulating a new land revenue mechanism which addresses land use contradictory issues.

Referring to Table 4.16, the figures extracted for year 2014 to year 2020 were from LKAN, and for year 2021 to year 2023 were provided by the Selangor State Treasury. This is due to LKAN's published reports that were up to year 2020 only as of June 2024. It is apparent that the trend in revenue collections for Petaling and Selangor correlates from year 2018 to year 2020 where Petaling was the top district contributor as reported in the LKAN and may be seen by the parallel curves in Figure 4.5.

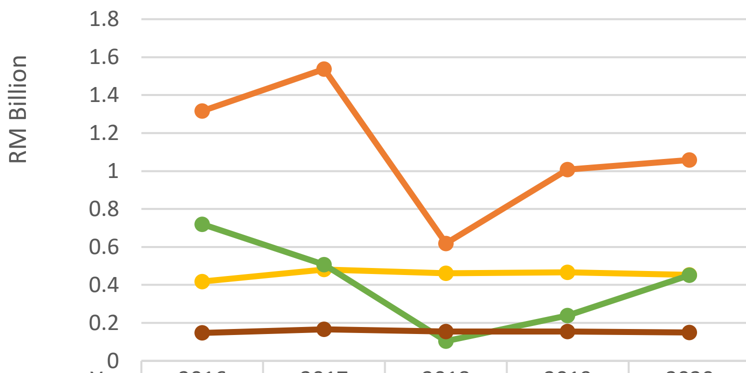
Table 4.16
10-Year Revenue Collections for the State of Selangor

Report Origin	Year	Sub-category	Sub-category Collections (RM Billion)	Total Sub-category (RM Billion)	Total State Revenue (RM Billion)	% of overall State Revenue
SST	2023	Land Premium	1.312	1.782	2.709	48.4%
		Quit Rent	0.47			17.3%
	2022	Land Premium	1.303	1.751	2.534	51.4%
		Quit Rent	0.448			17.7%
	2021	Land Premium	1.162	1.612	2.284	50.9%
		Quit Rent	0.45			19.7%
LKAN	2020	Land Premium	1.058	1.511	2.258	46.9%
		Quit Rent	0.453			20.1%
	2019	Land Premium	1.008	1.474	2.320	43.4%
		Quit Rent	0.466			20.1%
	2018	Land Premium	0.619	1.081	1.999	31.0%
		Quit Rent	0.462			23.1%
	2017	Land Premium	1.537	2.018	2.810	54.7%
		Quit Rent	0.481			17.1%
	2016	Land Premium	1.317	1.735	2.500	52.7%
		Quit Rent	0.418			16.7%
	2015	Land Premium	1.292	1.701	2.528	51.1%
		Quit Rent	0.409			16.2%
	2014	Land Premium	1.139	1.534	2.225	51.2%
		Quit Rent	0.395			17.8%

Note: Figures for year 2014 to 2020 were extracted from LKAN and figures for year 2021 to year 2023 were provided by the Selangor State Treasury.

However, from year 2021 to year 2023 the plotted curves were no longer parallel but instead goes opposite ways, where revenue collection for Selangor curves up but instead revenue for Petaling curves down. This is due to the fact that Petaling no longer holds the stand of being the highest contributor but instead was the district of Klang for the three (3) consecutive years. This is was also mentioned by Interviewee 3 where it was seen that Petaling's revenue collections no longer correlates with the State's overall revenue as Petaling falls second in place in year 2021, third in year 2022 and back to second in year 2023.

The fluctuations had very much to do with Petaling being the most densed district where almost all parts of the district had been developed, hence a decline in new developments thus also a decline in collections for land premium. Other than that, the steady and minimal fluctuations on quit rent is contributed by developments that took place, where post-premium payment results to issuance of title in continuation, hence new quit rent for each title. The fluctuations in quit rent collections were also due to the conversion from 'Master Title' to individual 'Strata Title', where quit rent for land title is suspended as it has been converted to many parcel rents tied to individual strata titles. These two recurring events "stabilizes" quit rent fluctuations. Other than that, as the initial four (4) parishes in Petaling district had been upgraded from 'village' to 'town' and 'country' statuses and re-gazetted accordingly, the land titles involved had moved from land title under the administration of Petaling to land title under the administration under PTGS.



Year	2016	2017	2018	2019	2020
Selangor Land Premium	1.317	1.537	0.619	1.008	1.058
Selangor Quit Rent	0.418	0.481	0.462	0.466	0.453
Petaling Land Premium	0.72	0.507	0.104	0.239	0.451
Petaling Quit Rent	0.147	0.166	0.154	0.155	0.149

Figure 4.5 Land Premium and Quit Rent Collections for Petaling District Versus the State of Selangor

Overall aim of the study was to explore how land revenue may or may not be affected by land use and land policies in relations to the issuance of TPP, specifically for premises located within 'Limited Commercial' zoning. Possible collections of land revenue shall be explored, specifically based on KPTG Circular No. 2/2023 – alteration or revision of quit rent without an alteration of express condition as targeting land premium collections as main revenue stream is not sustainable in the long run. The KPTG Circular No. 2/2023 has been found the most efficient in resolving contradicting land issues and leakages in land revenue collection, specifically via quit rent and additional fee impositions. This circular also helps ensure a more sustainable land revenue collection throughout the forthcoming years and regardless of land use evolutions. To recap, the terms set within the Circular were specifically for land with 'Building' and 'Industrial' categories whilst allowing activities other than its category and express condition through an issuance of special permit from the Land Office. Prior to special permit issuance, a TPP granted by local authority is required. Validity period of the special permit is based on State Authority's discretions, so long as it does not exceed TPP's validity.

First and foremost, before the implementation of KPTG Circular No. 2/2023, State Authority must determine the 'additional fee' and calculation formula before gazetting permit in the SLR. Due to the nature of permit to be issued which will based on commercial activity, it is recommended that the rate imposed for permit is based on the current rent rate for commercial land as per SLR for the district of Petaling, as per Item 13: Annual Rent, i.e. 330.70 cents per square metre per annum. According to the Circular, the additional fee levied upon approval will either be in lump sum; or levied in aggregate each year, on top of existing quit rent charges. For a clearer picture, examples of revenue collection based on quit rent and alterations is presented in Scenario 1 and Scenario 2 as followings:

Scenario 1 – Jalan Gasing (GRN 47353 LOT 5573)

GRN 47353 LOT 5573 is a 'Residential' lot with annual rent at RM236.00

Additional fee = [Width (per square meter) x rent according to district and activities)] / 100; where

Additional fee per year (based on KPTG Circular)	=	618.4093 meter^2 x (RM303.70 / 100)
	=	RM1,878.11, rounded up to <u>RM1,879.00</u> (based on NLC, Section 96(2))
Additional fee in total (4 years)	=	RM1,879.00 * 4
	=	<u>RM7,516.00</u>

However, due to the nature of LC where proprietor is only allowed to conduct specific commercial activities whilst maintaining the façade, it is suggested that the additional fee imposed on top of annual residential quit rent is given a 50% waive, paid in lump sum for an issuance of a special permit with a validity of up to four (4) years, without refund as underlined in para 9(h) of "Lampiran 1" in the KPTG Circular. The period of four (4) years suggested is adapted from the duration of Temporary Occupation of Land (TOL) issuance as per Section 67 of the NLC, where the calculation for additional fee is based on calendar year. Although it is spelt out in RTPJ1(A3) that TPP is granted and renewable annually, it is however not viable to be practiced with the issuance of special permit. This is due to the fact that prior to approvals, the application for special permit must first be tabled out and approved by the State Authority; and this may take a few months before it is approved and endorsed in the MMKN. Whilst on the other hand, procedures of obtaining TPP only involves internal (MBPJ) approval, hence consumes minimal processing time as opposed to issuing a special permit. The implementation of special permit will not only be a win-win situation for both land office and local authority in terms of revenue collection, but also eradicates the issue of non-conformity of land use. Hence, in this scenario, the final quit rent of a premise in Jalan Gasing located within LC zoning for every four (4) years until the expiration of TPP will be as followings:

Annual quit rent (current)	=	RM236.00, plus
Additional fee	=	RM3,758.00 (RM7,516.00 * 50%)
1st year revised quit rent (with Additional Fee)	=	RM236.00 + RM3,758.00
	=	RM3,994.00
Year 2, 3 and 4 (no Additional Fee)		=RM236.00/year
Total quit rent for 4 years (with Additional Fee)	=	RM3,944.00 (1st year) +
	=	RM236.00 (2nd year) + RM236.00 (3rd year) + RM236.00 (4th year)
	=	RM4,702.00

In comparison to full commercial-rate quit rent at RM7,516.00 in total for four (4) years, land proprietor pays only RM4,702.00 in total; a total save of RM2,814.00. However, it is important to have a disclaimer that quit rent charges for special permit may vary based on annual quit rent rates. This is due to the state of Selangor's exercise of *Pindaan Cukai Tanah* (Quit Rent Revisions) every 10 years under the provisions of Section 101 of the NLC. With this initiative, land proprietor may conduct commercial activity on a residential land without a breach of condition under the NLC, thus will not require to pay land premium for land conversion from 'Residential' to 'Commercial' yet be compounded for a breach of land and building use under TCPA.

For projection purposes, all 143 premises located within LC zoning were assumed to have the same land area of 618.4093 metre^2 and a stagnant quit rent rate (no revision), with special permit validity of four (4) years. Projection of land revenue through quit rent collection is tabled in Table 4.17:

Table 4.17
4-Year Quit Rent Projection, for Premises in LC Zoning (Jalan Gasing)

No. of Premises	Residential Quit Rent (Without Special Permit) (4 years) (RM)	Special Permit (4 years) Quit Rent (RM)	% Increase in Land Revenue
Single Premise	944	4,702	398.09
143 Premises	134,992	672,386	

Re-quoting Interviewee 4's remarks on TPP, such permission has no expiration period, which is in line with Section 22(5)(a) of TCPA where TPP is valid throughout a stated period and without maximum renewal period or times. In addition, Section 59(6) of TCPA stated that planning permission is only invalid once cancelled. Therefore, it is most efficient and legally abiding to go with the suggested special permit, with a projection of an increment of 398.09% in quit rent collections, hence becoming a new land revenue stream for Petaling district.

Scenario 2 – Seksyen 51A (HSD 161087 PT 17-C)

HSD 161087 PT 17-C is an 'Industry'' lot with annual rent at RM53,934.00.

Additional fee = [Area (per square meter) x rent according to district and activities)] / 100; where

Additional fee per year (based on Circular) = (19,748.6573 meter^2 x RM303.70) / 100

= RM59,976.67, rounded up to RM59,977.00 (based on NLC, Section 96(2))

Additional fee in total (4 years) = RM59,977.00* 4

= RM239,908.00

Similar to Scenario 1's case, proprietor is only allowed to conduct specific commercial activities but allowed to have up to six (6) floors of industrial building. Therefore, it is also suggested that the additional fee imposed on top of annual industrial quit rent is at 50%, paid in lump sum for special permit with a validity of four (4) years, without refund (para 9(h) of "Lampiran 1" in the KPTG Circular). Again, this is a win-win situation for both land office and local authority in terms of revenue collection, plus it eradicates the issue of non-conformity of land use. The final quit rent of a premise in Seksyen 51A located within LC zoning for every three (3) consecutive years until the expiration of TPP will be as followings:

Annual quit rent (current)	=	RM53,934.00, plus
Additional fee	=	RM119,954.00 (RM239,908.00 *50%)
1st year revised quit rent (with Additional Fee)	=	RM53,934.00 + RM119,954.00
	=	RM173,888.00
Year 2, 3 and 4 (no Additional Fee)	=	RM53,934.00/year
Total quit rent for 4 years (with Additional Fee)	=	RM173,888.00 (1st year) +
	=	RM53,934.00 (2nd year) + RM53,934.00 (3rd year) + RM53,934.00 (4th year)
	=	RM335,690.00

In comparison to full commercial-rate quit rent at RM239,908.00 in total for four (4) years, land proprietor pays RM335,690.00 in total for 4 years with a special permit; an additional of RM95,782.00. It is also recommended to have a disclaimer that quit rent charges for special permit may vary based on annual quit rent rates due to the state of Selangor's Quit Rent Revisions every 10 years. This scenario is however different from LC in Jalan Gasing as it costs more to conduct LC activities as compared to a full-fledged commercial in Seksyen 51A. The total amount of quit rent to pay for LC activities is higher as it is only fair when compared to LC activities in Jalan Gasing due to the huge difference in building floor area and parking lot area. When compared to a full-fledged commercial lot, the quit rent for LC activities is also fairly reasonable as it offers flexibility to "pilot test" without having to pay for the exorbitant land conversion premium from 'Industrial' to 'Commercial', where such conversion shall then be a breach of land and building use under the TCPA. For projection purposes, all 26 premises located within LC zoning were assumed to have the same land area of 19,748.6573 metre^2 and a stagnant quit rent rate (no revision). Projection of land revenue through quit rent collection is tabled in Table 4.18:

Table 4.18
4-Year Quit Rent Projection with Special Permit for Premises in LC Zoning (Seksyen 51A)

No. of Premises	**Industrial Quit Rent (Without Special Permit) (4 years) (RM)**	**Special Permit (4 years) Quit Rent (RM)**	**% Increase in Land Revenue**
Single Premise	215,736	335,690	55.60
26 Premises	5,609,136	8,727,940	

The recommended formula for quit rent alterations specifically for premises involved in Limited Commercial, based on KPTG Circular No. 2/2023 are as followings:

Where,

Quit Rent (current)	=	N
Commercial Quit Rent (current)	=	Z
Additional fee (Y)	=	[(Z * 4 Years) * 50%]
1st year revised quit rent (with Additional Fee)	=	N + Y
Year 2, 3 and 4 (no Additional Fee)	=	3N
Special Permit (X) (with Additional Fee)	=	(N+Y) + 3N
	=	$\underline{\underline{4N + Y}}$

Therefore, the formula for Special Permit for premises conducting Limited Commercial activities within MBPJ with a valid TPP as shown in equation 4.1 is,

$$X = 4N + Y \tag{4.1}$$

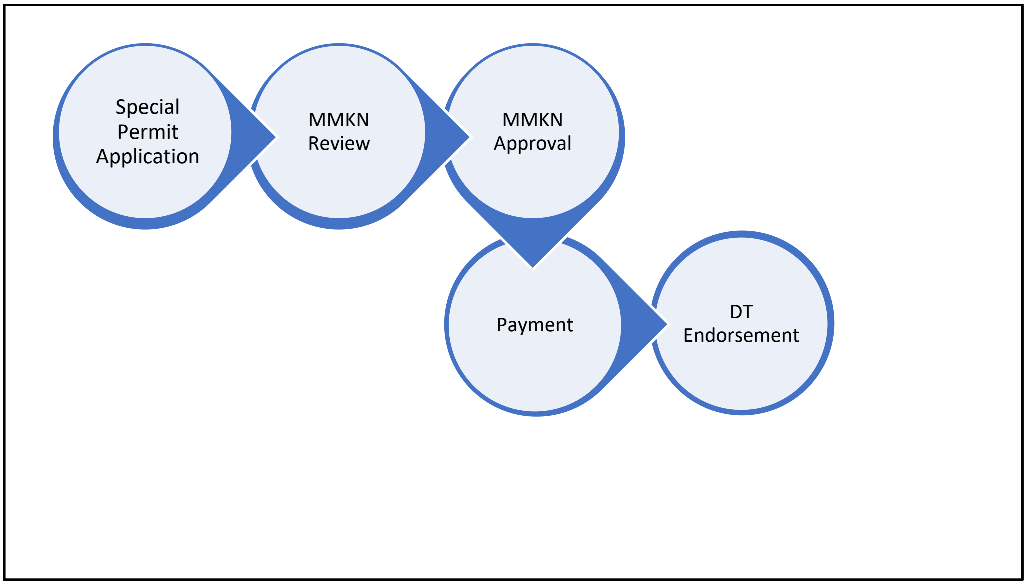


Figure 4.6 Simplified Special Permit Issuance Procedures Adapted from KPTG Circular No. 2/2023

Thus, it is efficient and legally abiding to go with the suggested quit rent and additional fee imposition, with a projection of an increment of 39.88% in quit rent collections. Figure 4.6 is a flow chart of the suggested Special Permit issuance.

As a conclusion, to solve the land use and land policy issues in the context of TPP issuance within LC zoning in MBPJ of which had led to land revenue leakages, it is recommended that a Special Permit based on KPTG Circular No. 2/2023 is realized, and thus the impositions of quit rent alterations for the said purpose.

4.5 Data Triangulation

For this research, data collected were from questionnaires, interviews, site observations, various documents such as circulars, local plan and real court cases, to name a few. Findings from data collection mediums were analyzed and found to be in consistent with variables in this study. Inputs from interviews in regards to the implementation of LC matches site observations findings and official documents such as the local plan. Apart from that, real court cases discussions showed significant relationship between variables and seconds preliminary quantitative findings.

4.6 Strategic Planning and Creative Analysis

Analyses of variables and their relationships were conducted to narrow down suggestions that are most viable for implementation within the context of LC and the district of Petaling, particularly within MBPJ's area of administration. The strategic planning analysis tools chosen were Porter's Five Forces by Michael E. Porter in 1979 to evaluate the industry within the context of local government administration, S.W.O.T. analysis introduced by Albert Humphrey in 1960s to evaluate the key factors affecting the industry, followed by T.O.W.S. matrix by Heinz Weihrich in 1980s to strategically tailor the pros and cons. Lastly, the implementation technique chosen was SCAMPER technique introduced by Bob Eberle in 1991 where findings from the three (3) analyses were transformed into innovative and creative key strategies for a comprehensive implementation. The analyses were matched with findings from sub-chapters 4.2 through to 4.4 to further strengthen validity and reliability of the new theory.

4.6.1 Porter's Five Forces

Porter's Five (5) Forces analysis was introduced by a former Harvard Business School Professor; Michael E. Porter in 1979 (Bruijl, 2018). Within the context of this study, the analysis revolves around the State Authority's policies and implementation exercises as state matter including land administration involves government controls, where its revenue circles back to sustaining the state of Selangor as a whole, including the district of Petaling. The elements of the five forces and its analysis is summarized in Figure 4.5.

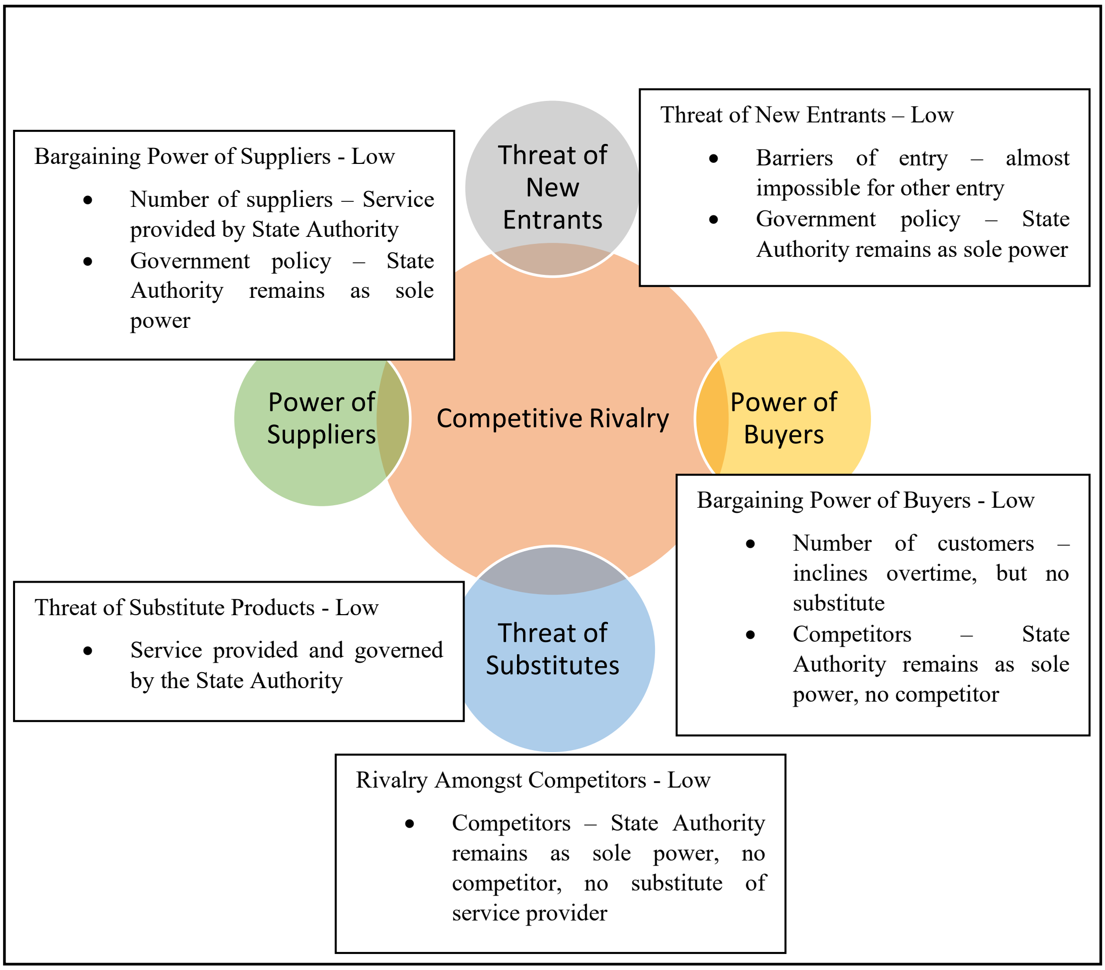


Figure 4.7 Porter's 5 Forces Analysis on Impact of Land Use Realignment and Quit Rent Alterations on Properties Affected by Limited Commercial Zoning

Referring to Figure 4.7, Porter's 5 Forces analysis have shown that there is very minimal impact towards customers and suppliers upon implementation of quit rent alterations as per land revenue simulation as the State Authority remains as the sole and main player in the industry; hence no rivalry nor substitute.

4.6.2 S.W.O.T. Analysis

Moving from external factor analysis as discussed in Porter's 5 Forces, the study now looks at internal strength(s), weakness(s), opportunity(s) and threat(s) i.e. S.W.O.T. analysis (Puyt et al., 2023) in regards to current land policy, land use and land revenue practices as opposed to land use realignments and quit rent alterations, specifically for properties affected by the LC zoning in MBPJ's area of administration.

Table 4.19

SWOT Analysis on Existing and Suggested Land Policy and Land Use Towards Land Value and State Revenue

Strengths	**Weaknesses**
1. Land Policy Influence on Land Use: Land policies amendments are possible and encouraged in Selangor as it not only based on the projected demands of use of land but also based on the state's Structure Plans, allowing for strategic development planning.	1. Indirect Link Between Land Policy and Land Revenue: Changes in land policy and land use may not be seen by the common eye to directly affect land revenue, hence requires higher awareness amongst the policy makers and the public as how these changes affect land value for both proprietors and policy makers.
2. Land Revenue Projection based on Land Value: Both land use and land policy affect land value, where land value is the common denominator in the State's land revenue stream. Any amendments and/or alterations will significantly affect land revenue.	2. Lag Between Policy and Outcome: New policy implementations to affect land revenue may take years to materialize impacts on the state's overall fiscal planning as the upsurge in quit rents is relatively small, but steady.
3. Control Mechanism for Development: Land policies made by the State Authority helps control urban expansion, creates a healthy yet competitive land speculation whilst minimizing market manipulation. This also helps to ensure proper and reasonable distribution of land use and thus comprehensive and sustainable land use.	3. Potential for Misalignment: Land policy designed for the state has little to no room for error and has to be consistently aligned between policy makers as misalignments may disrupt overall land use planning and hence, may not only affect both land value and land revenue, but also lead to legal issues from contradicting policies and land use all over again.
Opportunities	**Threats**
1. Policy Innovation for Revenue Optimization: Land use policy in this context is able to be amended through SLR by gazetting rates specifically for land use that does not conform to its express conditions as allowed based on the State Authority's powers through Section 116 and 117 of the NLC. In doing so, express conditions imposed in land titles shall also be amended as according to land use plans through the powers conferred to the State Authority. This will not only align land use in land title with land use plans, but also stimulate higher land value thus enhancing land revenue in the long term.	1. Market Volatility: External factors such as natural disasters, political instability and economic downturns may affect land use plans and rates imposed on the additional fee suggested, as these factors may likely to affect land value and hence may weaken land revenue streams i.e. quit rent and land premium.
2. Data-Driven Planning: To ensure alignment of land use across policies are met and ultimately driven towards land revenue goals, the use of existing Geospatial Information System (GIS) in collaboration with JPBD may increase efficiency in land use planning, subsequently a more stable, non-	2. Speculation and Inequity: Current land policies have driven to inconsistent and fluctuating land value as it is based on speculations as land use is temporary in nature and does not have minimal period of temporary use. Apart from that, the flexible use of land without proper policy may lead to issues such as social inequality and urban sprawl, where land value will be affected.

fluctuating and consistent land value in regards to land titles affected.	3. Policy Resistance: Resistance from stakeholders i.e. land proprietors and developers may go against the new policies without realizing how it may benefit them in the long run, in which may also escalate to political interference where key decisions are made by the EXCOs as part of the State Authority.
3. Sustainable Development Goals (SDG): With the current worldwide focus in integrating SDG into development planning, the introduction of this new innovation in land policy and land revenue stream promotes a more responsible use of land, where a controlled and well-planned mixed-use of existing developed area may minimize urban sprawl and improve infrastructure efficiency, hence boosting land value and may possibly attract investments.	

As a conclusion, SWOT Analysis have shown that the introduction of the improved land policy leads to a better and aligned land management for both land administrator and planning authority, on top of enhancing land revenue streams.

4.6.3 TOWS Matrix

Apart from SWOT Analysis, TOWS Matrix (Weihrich, 1982) helps strategize further to not only strengthen strategies in maximizing opportunities, but also in addressing weaknesses and threats of policy implementations. Table 4.20 further elaborates these strategies.

Table 4.20
TOWS Matrix Elaboration Upon New Policy Implementation

	Opportunities	**Threats**
Strengths	Strength – Opportunity Strategy: Equipped with GIS, proper implementations of new policy with SDG leverage may help increase efficiency in land use and thus land value.	Strength – Threat Strategy: The new policy may minimize market speculations and encourage long-term land holding, with definite decisions by the State Authority as the ultimate decision maker.
Weaknesses	Weakness – Opportunity Strategy: Pilot tests of re-aligning land use in express conditions with quit rent alterations in the e-Tanah system shall be done in concurrent with process of adaptation of GISV3 land uses through SPC and endorsement in MMKN for both local authority and land administration.	Weakness – Threat Strategy: It is crucial to engage main stakeholders i.e. land proprietors, developers, local authorities including land offices within MBPJ's administration area, also financial institutions and JPPH to be involved in a publicity prior to policy implementations, similar to procedures of publicity of local plans. This is done to spread awareness and minimize policy resistance.

As a conclusion, even with identified weaknesses and threats, the new policy implementation is seen to skew towards to a positive outcome, most likely due to the major influence and almost veto decisions by the State Authority. However, it is due to the State Authority's veto which leaves litte to no room for errors upon policy draw-up, as it will affect land proprietors and the land revenue stream in the long-run. Hence, the Weakness – Threat Strategy must be given top priotity to ensure effective implementations.

4.6.4 SCAMPER Technique

The SCAMPER technique was mnemonically introduced by Bob Eberle in 1991; an ideation method that helps rethink and innovate on existing processes by systematically modifying them (Serrat, 2017). The SCAMPER technique guides systematic and innovative change in light of problem-solving. In summary, the issue of non-conformity in existing land policies in regards to the implementation of LC zoning within MBPJ's administration area may be solved systematically with the use of SCAMPER technique's seven (7) acronyms – Substitute, Combine, Adapt, Modify, Put to Use, Eliminate, Rearrange, as followings:

Table 4.21
SCAMPER Technique Elaboration Upon New Policy Implementation

Substitute	Substitute PTGS Circular 5/2007 with KPTG Circular 2/2023.
Combine	Merge land use as per GISV3 with express conditions impositions and guidelines in SLR.
Adapt	Alter quit rent rates as per KPTG Circular 2/2023, specifically for LC zoned land lots.
Modify	Customize forms and procedures in KPTG Circular 2/2023, and guidelines for LC-zoned premises to suit state of Selangor's implementation.
Put to Use	Revise and re-gazette SLR to enable quit rent rates for LC lots.
Eliminate	Cancel outdated PTGS Circular 4/1998 that limit flexibility for a new circular in regards to express condition impositions.
Rearrange	Refine land use procedures for LC lots which starts with local authority and finalized endorsement in land title through land office.

With solid positive projections of the suggested land policy improvements, it is overall efficient in terms of policy implementation and securing a stable and sustainable land revenue stream for the already dense District of Petaling and the State of Selangor as a whole, guided by systematic procedures as per SCAMPER technique.

4.7 Qualitative Analysis Summary

Qualitative analysis for the research involves the use of TPP in parallel with the evolution in the number of Limited Commercial premises and the projection of additional premises according to MBPJ's town planning trends. Theory is developed based on Grounded Theory design, using theoretical framework as a basis. After thorough research, it is found that the implementation of LC zoning which requires a TPP for a business license issuance upon conducting commercial activities, the use of land has led to serious legal issues specifically on breach of land and/or building use within the provisos binding in the NLC and TCPA. Moreover, the use of land within LC zoning has brought to leakages in land revenue collection where quit rent rates remained as is (based on express conditions) or undercharged when conditions in PTGS Circular 5/2007 is implemented. With the thorough discussions and findings, research objectives 1, 2 and 3 as per below have been addressed in Table 4.22:

Table 4.22
Checklist on Research Objectives Coverage Based on Selective Coding

Selective Coding	RO1	RO2	RO3
Efficient land use planning	√	√	√

Based on 'Efficient land use planning', the Research Objective 1 addressed the contradicting clauses on land use between the two (2) Acts (NLC and TCPA) when the provisions of Section 116(4)(f), (g) and (h) and Section 117(1)(a)(v) and (c)(ii) in the NLC is referred to, subsequently adapting the KPTG Circular No. 2/2023 to fulfil Research Objective 2. Alas by fulfilling these two (2) Research Objectives, a clear mechanism for land revenue collection is developed without the implications of breach of conditions in relations to Section 125 of NLC and Section 20 of TCPA.

Finally, the new theory based on this research and in the context of Petaling district is as per Figure 4.8, where land policy is the main driver towards determining land revenue as the final output, through the specifications of land use and rates based on land value as one of the local coefficients in the Selangor Land Rules 2003.

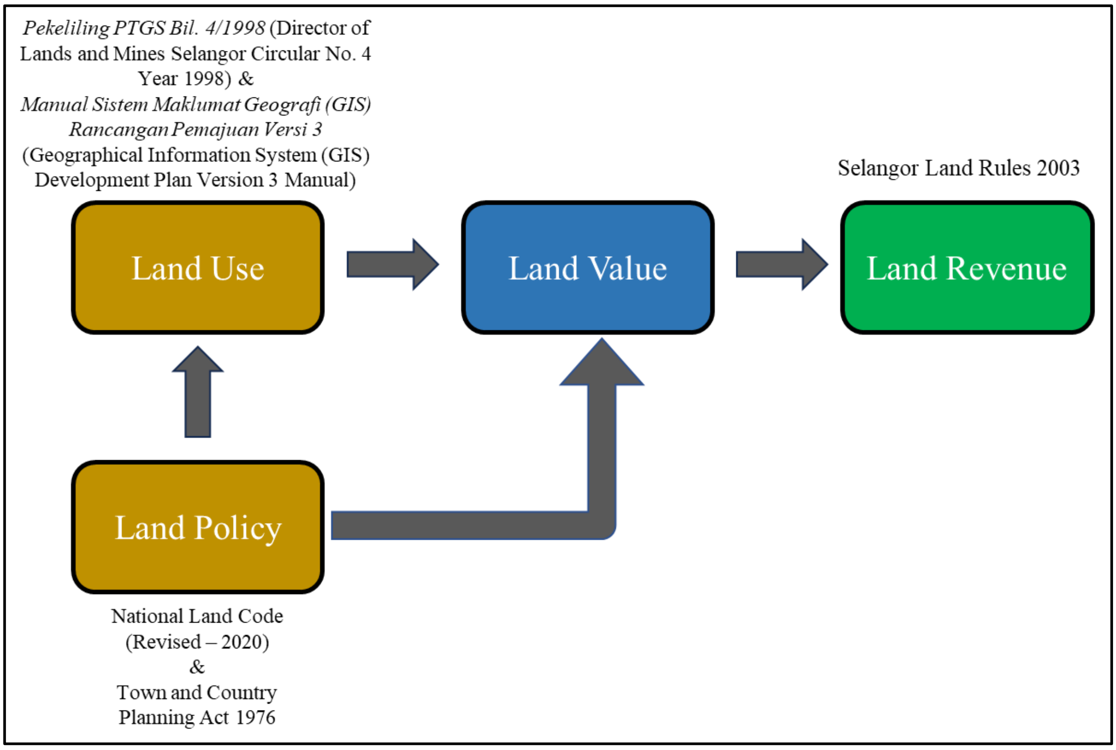


Figure 4.8 New Theory on the Relationship Between Land Policy, Land Use, Land Value and Land Revenue in the Context of Petaling District

CHAPTER 5
CONCLUSION AND RECOMMENDATIONS

5.1 Conclusion

Thorough discussions and analyses in Chapter 4 have found that all Research Questions, Research Objectives and Specific Objectives have been met, therefore the use of Temporary Planning Permission for premises in Limited Commercial zoning have proven that land use contradictory did exist in regards to provisos in both the National Land Code (Revised – 2020) and the Town and Country Planning Act 1976. This conflict had also been found to have led to land revenue leakages for the District of Petaling, in which the district's land revenue had long stood as one of the highest contributors to the Selangor State income stream. Apart from the revenue leakage, the contradictory issue in land use have also profoundly led to court cases and caused monetary damages to the State as a whole; thus, the unnecessary loss of overall revenue. Due to the declining land developments in the district of Petaling and therefore a decline in land premium as part of land revenue stream, it is concluded that a new mechanism through quit rent alteration based on KPTG Circular No. 2/2023 in regards to revenue generation for the State is needed in order to sustain the State's financial stability.

5.2 Recommendations

It is recommended that a standardized use of land is implemented through the provision of Section 381A of NLC, specifically between express conditions and Use Class Order, prior to procedures of altering quit rent for premises involved in Limited Commercial zoning. With the standardization, it is then possible to implement the new land revenue collection mechanism based on formula presented in Section 4.4.6 – Land Revenue Simulation.

5.2.1 Land Use

Firstly, it is recommended that land use within MBPJ's local plans and express conditions imposed within DTs are aligned with *Manual Sistem Maklumat Geografi (GIS) Rancangan Pemajuan Versi 3.0* (PLANMalaysia, 2025) as to ensure that land uses are standardized throughout the Peninsula. Referring to Plate 5.1, land use zoning for 'Residential', 'Commercial' and 'Industry' have no specific sub-class i.e. *Guna Tanah 3* (Land Use 3), but remarked as "*Sedia Ada / Cadangan*" (Current/Planned) which means the sub-class is subjected to Current Land Use Classifications as per Plate 5.2 to Plate 5.5.

Images in Plates 5.2 to Plate 5.7 displays four (4) out of 12 main land uses and its Use Class Order in the third chapter in GISV3. These sub-categories of land uses are more practical to be adapted into land administration, in regards to imposing express conditions. By doing so, legal issues pertaining non-conformity of land use as per express conditions (NLC) versus building and land use (TCPA) shall be eradicated, thus creating a harmonious land administration as a whole. In relations to that, the PTGS Circular No. 4/1998 should also be revised (or cancelled, if appropriate) as to incorporate these sub-categories of land uses, updating the less relevant and rigid sub-categories for express conditions impositions.

3.4.4 PERINCIAN KLASIFIKASI GUNA TANAH ZONING

Bahagian ini akan menerangkan perincian kepada setiap 12 guna tanah zoning merangkumi guna tanah 1, guna tanah 2, guna tanah 3, status, kod gtn serta R, G dan B bagi penggunaan warna.

i. ZONING PERUMAHAN

Zoning perumahan merujuk kawasan yang telah ditetapkan oleh pihak berkuasa tempatan untuk pembangunan perumahan dan aktiviti berkaitan tempat tinggal. Zon ini dikhaskan untuk pembangunan perumahan serta kemudahan sokongan lain seperti taman permainan, sekolah, dan kedai keperluan harian serta guna tanah lain yang dibenarkan dalam Jadual Kelas Guna Tanah setiap Kajian Rancangan Pemajuan.

Jadual 3.23: Klasifikasi Zoning Perumahan

GUNA TANAH 1	GUNA TANAH 2	GUNA TANAH 3	KOD GTN	STATUS	R	G	B	SKTN / WARNA
Perumahan	-	-	TRM000	Sedia Ada / Cadangan	233	133	100	

ii. ZONING KOMERSIAL

Zoning komersial merujuk kepada kawasan yang diperuntukkan untuk aktiviti perniagaan dan perdagangan. Kawasan ini dibangunkan khusus untuk operasi perniagaan seperti pejabat, kedai runcit, pusat membeli-belah, hotel, restoran, dan perkhidmatan lain yang menyokong aktiviti ekonomi.

Jadual 3.24: Klasifikasi Zoning Komersial

GUNA TANAH 1	GUNA TANAH 2	GUNA TANAH 3	KOD GTN	STATUS	R	G	B	SKTN / WARNA
Komersial	-	-	TPK000	Sedia Ada / Cadangan	0	0	255	

iii. ZONING INDUSTRI

Zoning industri merujuk kepada kawasan yang diperuntukkan khas untuk aktiviti perkilangan, pemprosesan, penyimpanan, dan logistik. Guna tanah ini diwujudkan bagi memastikan aktiviti industri tidak mengganggu kawasan kediaman atau komersial serta mematuhi peraturan alam sekitar dan keselamatan.

Jadual 3.25: Klasifikasi Zoning Industri

GUNA TANAH 1	GUNA TANAH 2	GUNA TANAH 3	KOD GTN	STATUS	R	G	B	SKTN / WARNA
Industri	-	-	TPI000	Sedia Ada / Cadangan	174	34	174	

Berdasarkan kepada Garis Panduan Perancangan Perindustrian, zon industri dikelaskan kepada dua (2) iaitu:

i. Zon Industri 1: Industri Bersih, Industri Ringan, Industri Hijau; dan
ii. Zon Industri 2: Industri Sederhana, Industri Berisiko Tinggi, Industri Berat, Industri Khas

Figure 5.1 Details of Land Use Zoning Classifications

Source: (PLANMalaysia, 2025, p. 110)

In doing so, there will be more flexibility, encouraging comprehensive development within the district and state level. In addition, the new or revised circular should also include a disclaimer stating that land use may change or improved based on the latest circulars, manuals and/or guidelines that are issued by the planning authority. This is to ensure that there will always be a conformity in land use, so long as the clauses do not violate any proviso in the NLC. In light of LC, a new or revised PTGS Circular adapting KPTG Circular No. 2/2023 should be introduced and implemented to support temporary land uses which are not covered directly within the NLC.

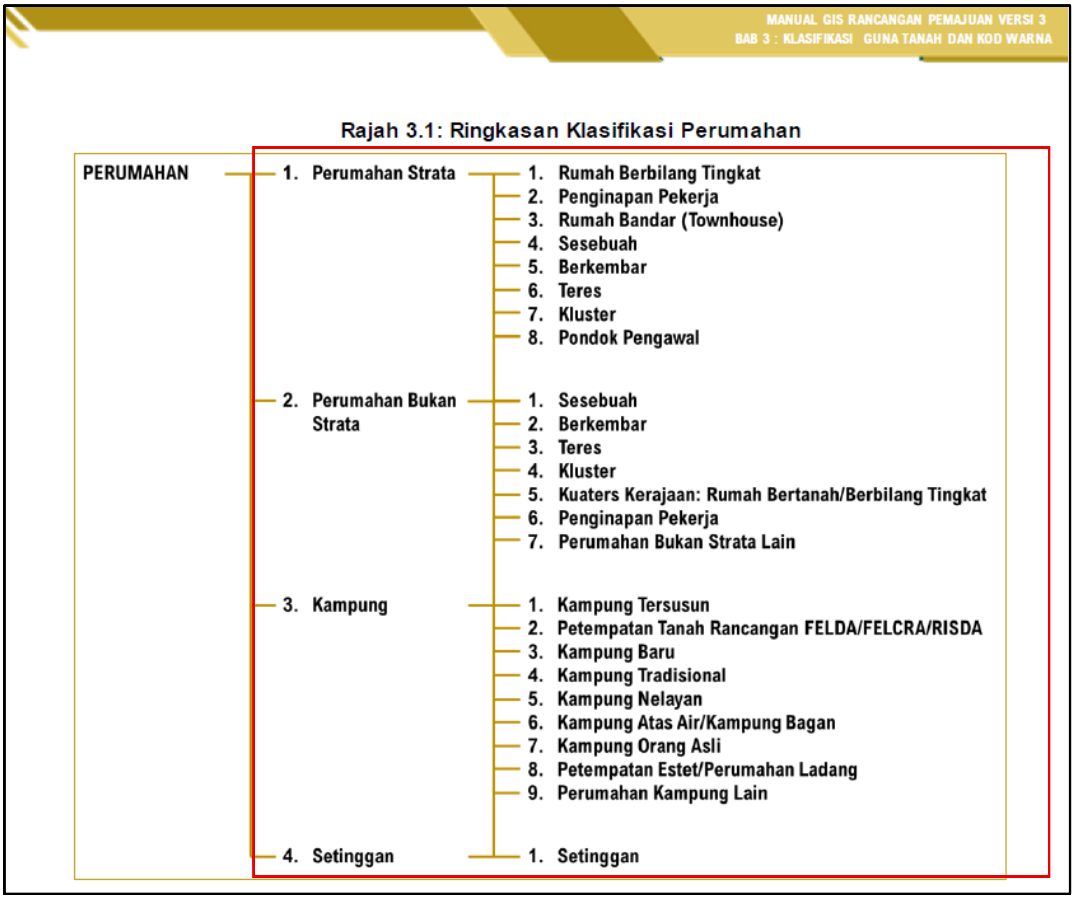


Figure 5.2 Classifications of Residential Land Use (Current) in the GISV3

Source: (PLANMalaysia, 2025, p. 10)

Using Plate 5.2 as an example, LC premises in Jalan Gasing should be imposed with express conditions '*Perumahan Bukan Strata – Sesebuah*' (Non-Stratified Residential – Bungalow). As the premise sits within LC zoning, land owner shall acquire a TPP and thus allowed to renovate the house as according to terms and conditions of LC as stated within the local plan. These terms shall apply also for LC premises in Seksyen 51A where express conditions should be imposed as example 'Industrial Area – Warehouse). Furthermore, a valid TPP from local authority is required prior to quit rent alterations or revisions as according to KPTG Circular No. 2/2023; and from here, TPP issued shall spell land use granted for the specific use in accordance to the Classifications of Land Use Zoning as to be a basis of quit rent alterations on the land administrator's side as per examples in Plate 5.2 to Plate 5.5.

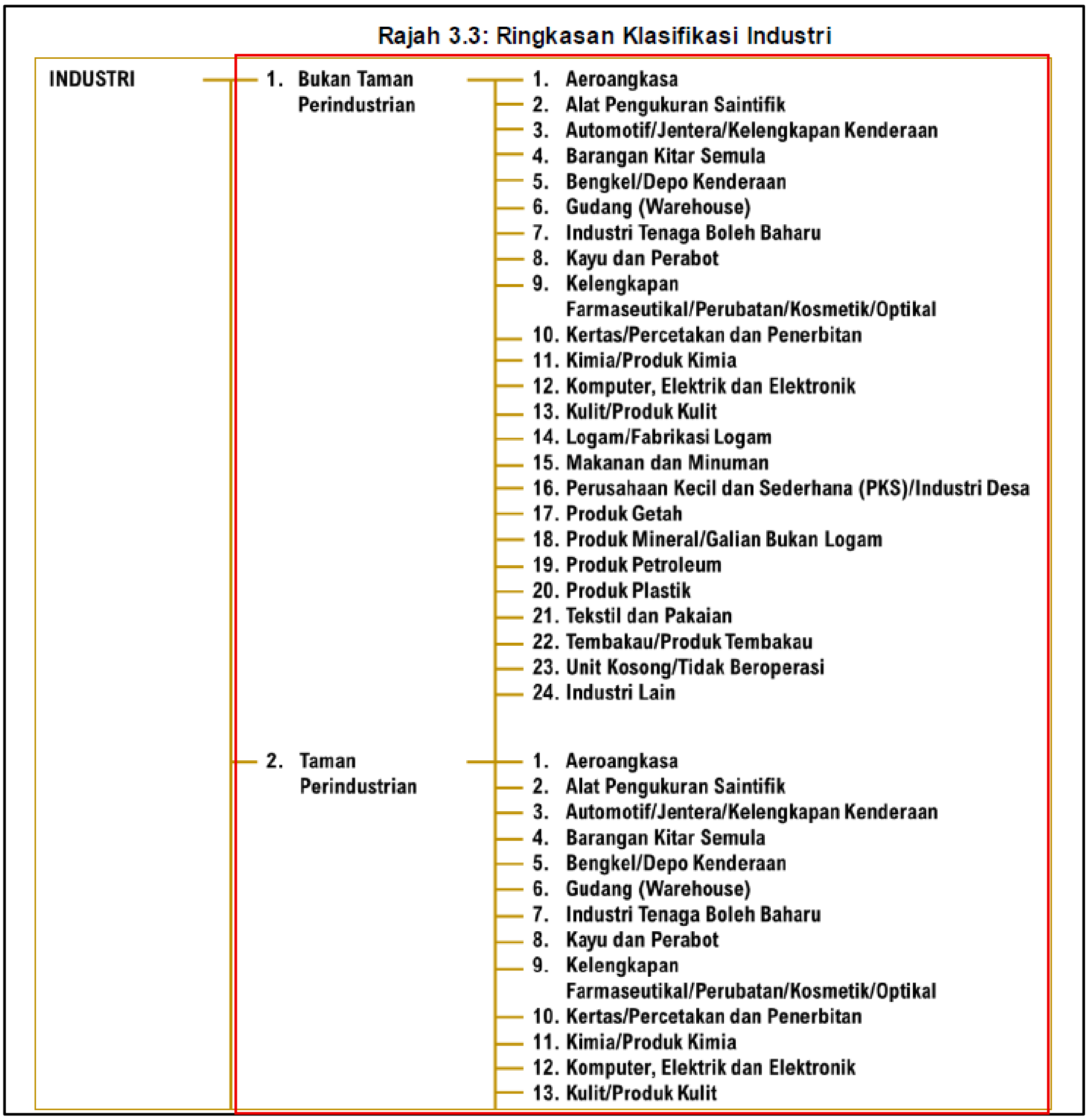


Figure 5.3 Classifications of Industrial Land Use (Current) in the GISV3 (Extracted)

Source: (PLANMalaysia, 2025, p. 11)

Rajah 3.2: Ringkasan Klasifikasi Komersial

KOMERSIAL

1. Teres
   1. Kedai
   2. Rumah Kedai
   3. Kedai Pejabat
   4. Pejabat
2. Berkembar
   1. Kedai
   2. Rumah Kedai
   3. Kedai Pejabat
   4. Pejabat
3. Bangunan Sesebuah (free standing)
   1. Kedai
   2. Rumah Kedai
   3. Kedai Pejabat
   4. Pejabat
   5. Hypermarket
   6. Pasaraya (Supermarket/Superstore/Departmental Store)
   7. Kompleks Perniagaan
   8. Hotel/Kemudahan Penginapan
   9. Restoran
   10. Arked/Bazar
   11. Gerai Statik/Medan Selera
   12. Pasar Borong
   13. Pasar Basah/Pasar Kering
   14. Stesen Minyak
   15. Institusi Kewangan
   16. Pusat Hiburan
   17. Pusat Penjagaan Kesihatan
   18. Pusat Pameran/*Showroom*
   19. Pusat Konvensyen (MICE - meeting, incentive, convention, exhibition)
   20. Pejabat Pos/Perkhidmatan Penghantaran/Kurier
   21. Kawasan Rehat dan Rawat (R&R)/Hentian Sebelah
   22. Unit Kosong/Tidak Beroperasi Komersial
4. Pembangunan Penggunaan Bercampur Menegak (Vertical)
   1. Komersial - Perumahan
   2. Komersial - Industri
   3. Pembangunan Penggunaan Bercampur Lain
5. Kegunaan Khusus Komersial
   1. Pendidikan swasta
   2. Kesihatan swasta
   3. Kemudahan swasta
   4. Sukan dan Rekreasi swasta
   5. Perkuburan swasta / Taman Peringatan
   6. Pusat Jagaan swasta
   7. Tempat Letak Kenderaan Swasta
   8. Rumah Persatuan/ Pertubuhan Swasta
   9. Tapak bazar
   10. Asrama
   11. Penginapan Pekerja
   12. Pangsapuri Perkhidmatan
   13. Pusat Penyelidikan dan Pembangunan Swasta (R&D)
   14. Pusat Data (Data Centre)
   15. Nursery (tapak semaian dan penjualan anak pokok/bunga-bungaan)
   16. Sekolah Memandu
   17. Pejabat Kerajaan/Pentadbiran
   18. Kilang Tanaman (Plant Factory)
   19. Lain-lain Kegunaan Khusus Komersial

Figure 5.4 Classifications of Commercial Land Use (Current) in the GISV3

Source: (PLANMalaysia, 2025, p. 10)

Jadual 3.26: Klasifikasi Zoning Institusi dan Kemudahan Masyarakat							
GUNA TANAH 1	**GUNA TANAH 2**	**GUNA TANAH 3**	**KOD GTN**	**STATUS**	**R**	**G**	**B**
INSTITUSI DAN KEMUDAHAN MASYARAKAT			**TIS000**		247	107	97
Institusi dan Kemudahan Masyarakat	**Pendidikan**		**TIS100**		**233**	**255**	**219**
Institusi dan Kemudahan Masyarakat	Pendidikan	Asrama	TIS101	Sedia Ada/ Cadangan	233	255	219
		Institut Pengajian Tinggi/Kolej/ Politeknik/Maktab/ Institut Perguruan	TIS102		233	255	219
		Kolej Vokasional/ Pusat Latihan Teknikal dan Vokasional	TIS103		233	255	219
		Kompleks Sekolah Wawasan	TIS104		233	255	219
		Maahad Tahfiz	TIS105		233	255	219
		Maktab Rendah Sains Mara (MRSM)	TIS106		233	255	219
		Sekolah Berasrama Penuh	TIS107		233	255	219
		Sekolah Bersepadu/Model Khas	TIS108		233	255	219
		Sekolah Jenis Kebangsaan Cina (SJKC)	TIS109		233	255	219
		Sekolah Jenis Kebangsaan Tamil (SJKT)	TIS110		233	255	219
		Sekolah Menengah Agama	TIS111		233	255	219
		Sekolah Menengah Kebangsaan	TIS112		233	255	219
		Sekolah Pendidikan Khas	TIS113		233	255	219
		Sekolah Rendah Agama	TIS114		233	255	219
		Sekolah Rendah Kebangsaan	TIS115		233	255	219
		Tadika / Pra Sekolah	TIS116		233	255	219
		Tabika	TIS117		233	255	219
		Taska	TIS118		233	255	219
		Kemudahan Pendidikan Lain	TIS119		233	255	219

Figure 5.5 Classifications of Institutional and Community Facilities Land Use Zoning (Extracted) in the GISV3

Source: (PLANMalaysia, 2025, p. 112)

...Sambungan Jadual 3.26: Klasifikasi Zoning Institusi dan Kemudahan Masyarakat

GUNA TANAH 1`	GUNA TANAH 2	GUNA TANAH 3	KOD GTN	STATUS	R	G	B
Institusi dan Kemudahan Masyarakat	**Kesihatan**		**TIS200**		**255**	**135**	**140**
Institusi dan Kemudahan Masyarakat	Kesihatan	Hospital	TIS201	Sedia Ada/ Cadangan	255	135	140
		Hospital Pakar	TIS202		255	135	140
		Klinik Kesihatan/Poliklinik	TIS203		255	135	140
		Klinik Desa	TIS204		255	135	140
		Klinik Ibu dan Anak	TIS205		255	135	140
		Klinik Komuniti	TIS206		255	135	140
		Klinik Gigi	TIS207		255	135	140
		Kemudahan Kesihatan Lain	TIS208		255	135	140
Institusi dan Kemudahan Masyarakat	**Keagamaan**		**TIS300**	**Sedia Ada/ Cadangan**	**255**	**203**	**164**
Institusi dan Kemudahan Masyarakat	Keagamaan	Masjid	TIS301	Sedia Ada/ Cadangan	255	203	164
		Surau	TIS302		255	203	164
		Tokong	TIS303		255	203	164
		Kuil	TIS304		255	203	164
		Gereja	TIS305		255	203	164
		Gurdwara	TIS306		255	203	164
		Wat	TIS307		255	203	164
		Kemudahan Keagamaan Lain	TIS308		255	203	164
Institusi dan Kemudahan Masyarakat	**Perkuburan**		**TIS400**	**Sedia Ada/ Cadangan**	**168**	**168**	**168**
Institusi dan Kemudahan Masyarakat	Perkuburan	Perkuburan Islam	TIS401	Sedia Ada/ Cadangan	168	168	168
		Perkuburan Buddha/Tao	TIS402		168	168	168
		Perkuburan Hindu	TIS403		168	168	168
		Perkuburan Kristian	TIS404		168	168	168
		Krematorium/Dewan Pengurusan Mayat	TIS405		168	168	168
		Kolumbarium	TIS406		168	168	168
		Tempat Perkuburan Bersepadu Bukan Islam	RIS407		168	168	168
		Perkuburan Lain	TIS408		168	168	168
Institusi dan Kemudahan Masyarakat	**Keselamatan**		**TIS500**	**Sedia Ada/ Cadangan**	255	0	0
Institusi dan Kemudahan Masyarakat	Keselamatan	Angkatan Pertahanan Awam Malaysia	TIS501	Sedia Ada/ Cadangan	255	0	0
		Balai Bomba dan Penyelamat	TIS502		255	0	0
		Balai Polis	TIS503		255	0	0
		Balai Polis Komuniti/Pondok Polis	TIS504		255	0	0

Figure 5.6 Classifications of Institutional and Community Facilities Land Use (Continued) in the GISV3

Source: (PLANMalaysia, 2025, p. 113)

As a conclusion, the recommendations on adaptation of land use as per GISV3 from Figure 5.2 through to Figure 5.6 (indicated by red box) for the study focuses on land use for building and industry as these two categories of land use reflect the two (2) out of three (3) land use category based on NLC i.e. agriculture, building and industry. Land use for agriculture is not part of the recommendations as LC zoning only involves residential and industrial buildings. Apart from that, the emphasition of growth in Petaling Jaya, within the District of Petaling excludes agriculture use. Express conditions to be imposed within the DT should be inline with the column 'Guna Tanah 1' from the GISV3 manual.

5.2.2 Land Policy

Secondly, it is recommended that the Pekeliling Pengarah Tanah dan Galian Selangor Bilangan 4 Tahun 1998 (Pengarah Tanah dan Galian Selangor, 1998) is cancelled and revised, listing the 12 types of land use zoning as per *Manual Sistem Maklumat Geografi (GIS) Rancangan Pemajuan Versi 3* (GISV3) (PLANMalaysia, 2025). As express conditions are aligned with Guna Tanah 3 based on land use classifications as per GISV3 (PLANMalaysia, 2025), hence land revenue collection method as per simulation in Chapter 4 is found best suited for the state of Selangor as a whole, including the district of Petaling.

5.2.3 Land Revenue

Referring back to the land revenue collection list in Table 1.1 of Chapter 1, land grant premium (land premium) has topped the charts, year to year. As a recap, land premium is derived from payments made for alterations of conditions, fresh alienation, surrender and re-alienation and also lease renewals. All of these land matters are categorized as non-tax revenue (*hasil bukan cukai*). Although revenues from non-tax revenue category (specifically referring to alteration in express condition) in this study had been the highest contributor, it is duly noted that these land matters will decline as more lands have been developed and that there will be no more land left for new developments hence minimal to nil land premium; even when re-development of areas occurs. Therefore, for a steady and sustainable land revenue in the long-term, it is highly recommended that quit rent alteration method of revenue collection is being used, as quit rent is levied and paid every year. Failure to do so shall cause land owners to lose their ownership through land forfeiture, as opposed to land premium where failure to square will only maintain its existing condition(s).

Adapting the procedures for Special Permit from the KPTG Circular No. 2/2023, a memorial (note) will be endorsed in the DT pertaining *Pindaan Cukai Tanah*, where other important remarks such as additional fee imposed (in Ringgit), TPP approval reference number and date of validity are included.

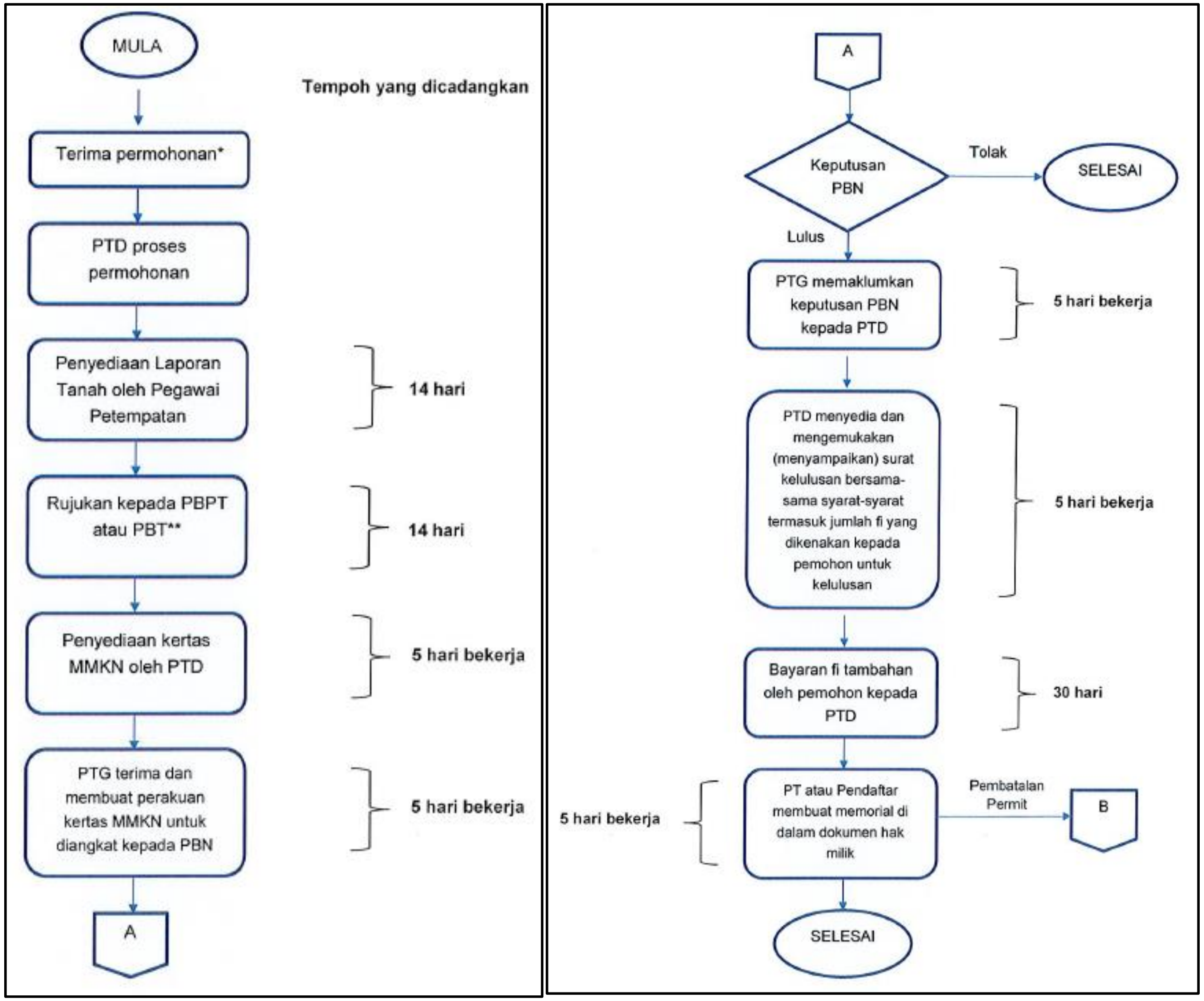


Figure 5.7 Step-by-Step Procedures in Acquiring Special Permit from the Land Office based on KPTG Circular No. 2/2023

5.3 Future Studies

Future studies in terms of land use planning may include deeper look into the full implementation of LC; compliance, enforcement on non-compliance, penalties imposed and future directions of LC within the state of Selangor as whole as LC zoning only exists within the administration of MBPJ – 1 out of 12 local authorities in Selangor. This may also extend a broader study of TPP use within the state of Selangor and how it may or may not have land use compliance issues. For an even broader study, land use compliance and its impact on the nation's revenue stream specifically with the use of TPP in local authority's administrations shall be further analyzed.

Apart from TPP, given the fact that other land use activity was allowed as opposed to its express conditions back in year 2003 in reference to the circular by (Jabatan Ketua Pengarah dan Galian Persekutuan, 2003) where agriculture land use may be used for activities other than agricultural means temporarily, further studies may look into why this specification arose more than two (2) decades ago. As it is now, agricultural lands have been conducting commercial-like activities such as the ones called "*Inap Desa*" in the districts of Sabak Bernam, Kuala Langat and Hulu Selangor to name a few (in the state of Selangor). This is where the concept of "homestay" within natural settings in the outer skirts especially in the areas of padi field had already exist in other states such as Melaka, Pahang and Terengganu. "*Inap Desa*" is a programme introduced back in year 1995 by the Ministry of Tourism and Culture (MOTAC) Malaysia, which aims to upgrade the socioeconomic statuses of villages, apart from promoting areas located within rural areas. There has been a study on the marketing and commercialization efforts in regards to "*Inap Desa"* by Suffarruddin et al., (2023) as it was recorded that up to year 2020, the number of participants in this programme had reached 4,000 (Suffarruddin et al., 2023). Therefore, further studies may look into how programmes such as these may help in generating new income in the aspects of land revenue for the state and nation as a whole.

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APPENDICES

APPENDIX 1

Details of Fluctuations for Land Premium and Quit Rent

Year	Category	Increase	Decrease
2015 - 2016	Land Premium	(i) Application on land matters involved strategically located lands with high land value (ii) Big-scaled development projects in Petaling district	
	Quit Rent	An increase in number of register document of title from 1,343,612 in 2015 to 1,369,014 in 2016	
2016 - 2017	Land Premium	Large amount of land premium payment received from Perbadanan Kemajuan Negeri Selangor (PKNS), Gamuda Land (Kemuning) Sdn Bhd, Permodalan Negeri Selangor Berhad (PNSB), Seribu Baiduri Sdn Bhd in Kuala Langat, Hikmat Asli Sdn. Bhd. And Mobijack Sdn. Bhd. In Hulu Selangor, Bandar Serai Development in Gombak, Paragon Pinnacle Sdn. Bhd. & Worldwide Holdings Sdn. Bhd. In Kuala Selangor, Paramount Property, Glomac Alliance Sdn. Bhd. Dan Eco Ardence Sdn. Bhd. In Petaling, Eco Majestic Sdn Bhd dan ASA Management Services Sdn Bhd in Hulu Langat.	
	Quit Rent	i) Quit rent revision has been exercised in year 2017 and will be revised every 10 years as per provision within the National Land Code 1965 ii) Selangor Lands and Mines Office (PTGS) dan all other District and Land Offices in Selangor have resolved register document of title redundancy issues	
2017 – 2018	Land Premium		A decrease in amount of land premium collection is due to the decrese in land development in relations to mega and/or large-scaled projects as a result of poor economic state
	Cukai Tanah		The state authority has exercised parcel rent collections for buildings with strata titles starting 1st June 2018 to replace master quit rent collection, in line with Strata Title Act 1985 (A1518). Payment for these are received and recorded in a new payment object called 'Objek Sebagai Objek Lanjut' (OSOL).
2018 – 2019	Land Premium	Payments received in 2019 involving large scale development with high land value, including from Petaling Garden RM113.62 million, Tenaga Nasional Berhad (TNB) RM40.00million, Central	

		Spectrum RM28.57 million dan Jabatan Ketua Pengarah Tanah dan Galian (JKPTG) RM8.09 million. Collections by District and Land Office Klang from Clarion Properties Sdn. Bhd. RM19.49 million, Petaling Garden RM19.21 million, Prestige Ceramics Sdn Bhd RM18.21 million, Lembaga Perumahan dan Hartanah Selangor (LPHS) RM6.02 million dan Cipta Holdings RM5.49 million. Collection by District and Land Office Sepang	
	Quit Rent	<u>Quit Rent Outstanding</u> An increase in outstanding collections due to actions undertaken by District and Land Offices as followings: i) Distributed a letter of reminder to all land proprietors whom had failed to pay current land amin ii) Executed 'OPS Kutip' targeted to individuals and companies with outstandings by issuing a notice of reminder iii) Seeked for assistance/collaborations from external agencies such as the National Registration Department (*Jabatan Pendaftaran Negara)* (JPN) and the Immigration Department Malaysia (*Jabatan Imigresen Malaysia*) in acquiring proprietor's or heir's address <u>Parcel Rent Outstanding</u> Parcel Rent comes into enforcement on 1st June 2018. Outstandings in parcel rent started from year 2019 for unpaid rents in year 2018. The Selangor Lands and Mines Office (PTGS) and other land offices in Selangor I payments for outstandings starting from year 2019	
2019 – 2020	Land Premium	Large payment for big-scaled projects with high land valuation from: i) Khazanah Nasional Berhad – RM353 million; ii) Setia Alamsari Sdn. Bhd – RM73 million; iii) Lembaga Pelabuhan Klang – RM63 million; iv) Greenstone Development Sdn. Bhd – RM43 million; and v) Mitsui Copper Foil (M) Sdn. Bhd – RM41 million	
	Quit Rent	<u>Parcel Rent</u> Awareness on parcel rent payments amongst parcel owners have increased,	<u>Quit Rent Outstanding</u> MCO and EMCO exercises have reduce over-the-counter collections,

	indirectly encouraged other strata unit owners to get their respective strata titles.	apart from suspended door-to-door and collection via van operations. <u>Quit Rent</u> Many organizations and individuals were unable to pay for rent (in deficit) during the pandemic period.

APPENDIX 2

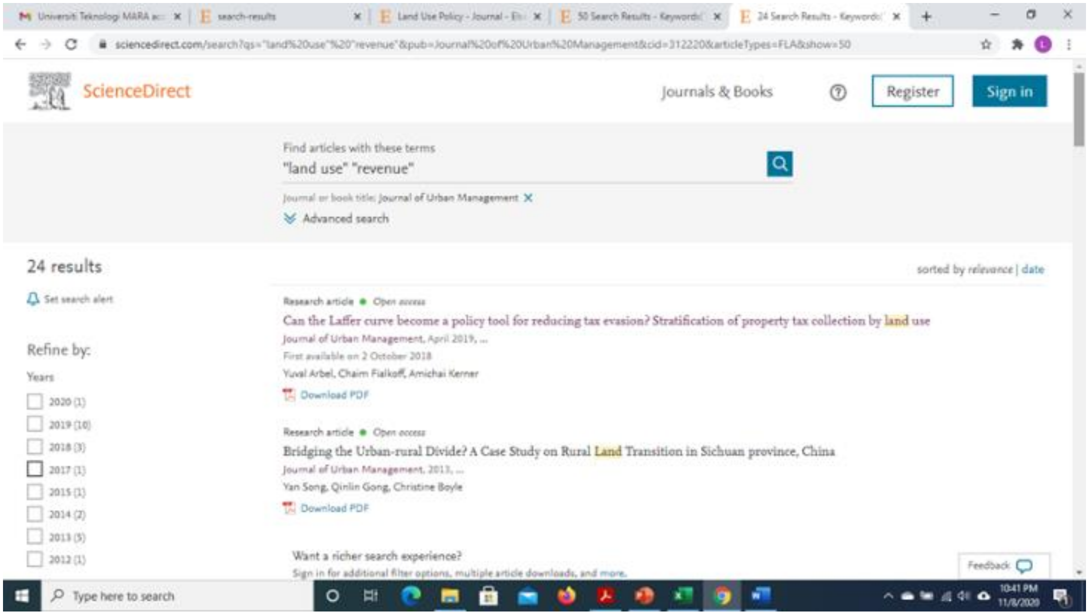
Search Results and ‘Search Strings’

Search String & Results

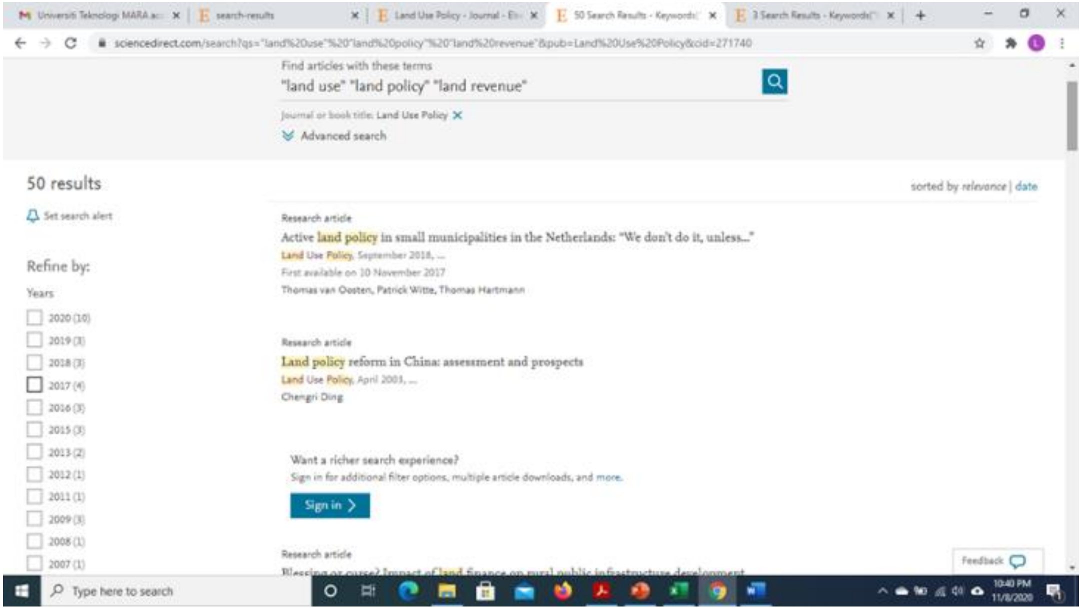
TITLE-ABS-KEY (("land use*") AND ("land policy*") AND ("land revenue" OR "land collection" OR "land tax*")) → directs to Journals

<u>Google Scholar</u>
Keywords: "land use" "land policy" "land revenue" "land tax" "land value" – **40 articles**
Range: Year 2016 - 2020

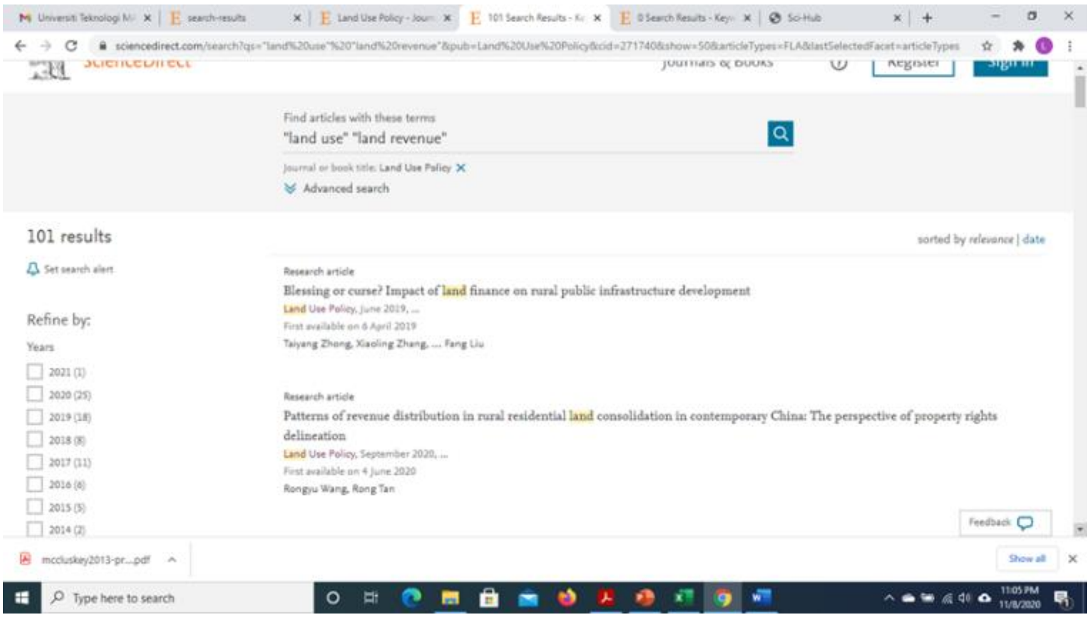
<u>ScienceDirect: Journal of Urban Management</u>
Keywords: TITLE-ABS-KEY (("land use") AND ("land policy") AND ("land revenue" OR "land collection" OR "land tax")) - **0 article**
Keywords: “land use” “revenue” - **24 articles**
Keywords: “land use” “land tax” - **0 article**
Keywords: “land use” “land policy” - **3 articles**
Range: Year 2011 to 2020



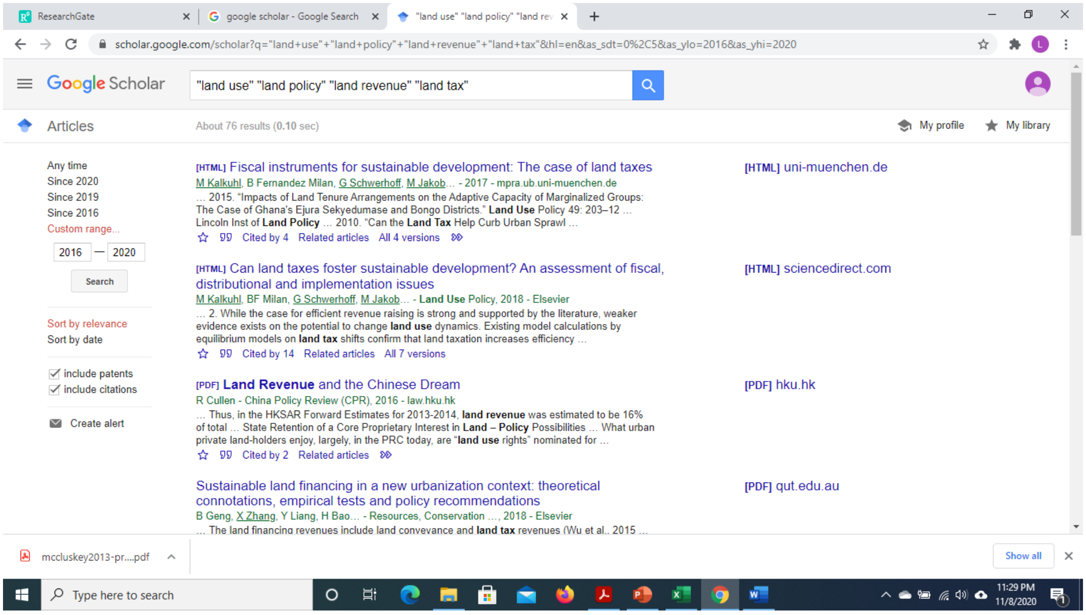
<u>ScienceDirect: Land Use Policy Journal</u>
Keywords: TITLE-ABS-KEY (("land use") AND ("land policy") AND ("land revenue" OR "land collection" OR "land tax")) - **0 article**
Keywords: “land use” “land policy” “land revenue” - **32 articles**
Range: Year 2011 to 2020



<u>ScienceDirect: Land Use Policy Journal</u>
Keywords: “land use” “land revenue” - **101 articles**
Range: Year 2011 to 2020



Google Scholar
Keywords: "land use" "land policy" "land revenue" "land tax" - **76 articles**
Range: Year 2016 to 2020

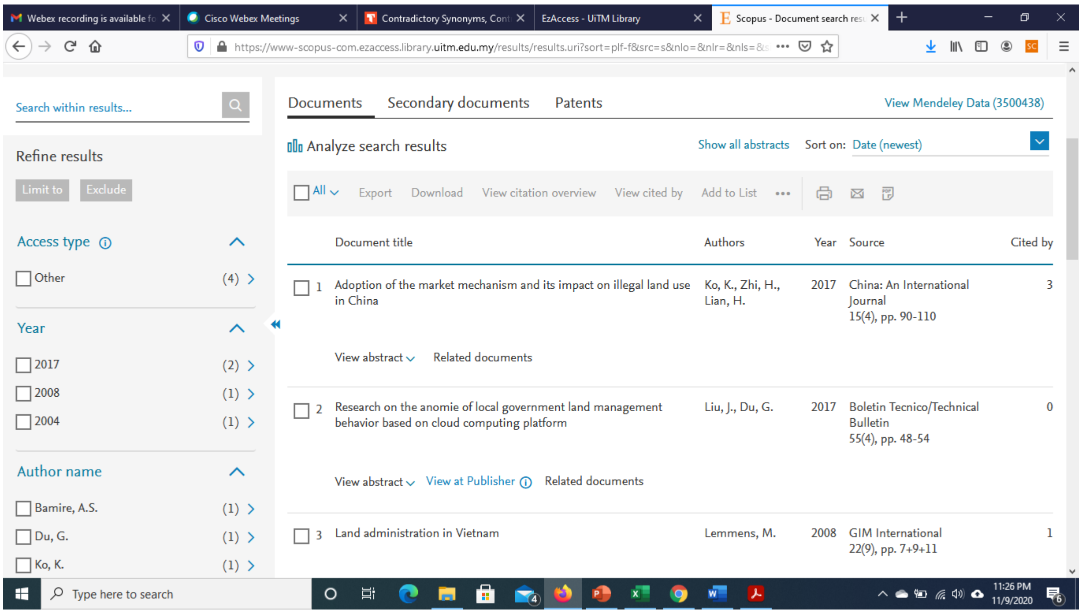


SCOPUS Search String

1) TITLE-ABS-KEY(("land use*" OR "land purpose") AND ("land policy*" OR "land administration" OR "land management" OR "land method" OR "land rule" OR "land scheme" OR "land guideline" OR "land code") AND ("land revenue" OR "land earning*" OR "land wealth" OR "land yield" OR "land return*") AND ("land tax*" OR "land rate*" OR "land duty*" OR "land fine" OR "land levy" OR "land assessment" OR "land excise" OR "land dues" OR "land custom" OR "land impost")) – **0 Article**
Range: Year 2011 to 2020

SCOPUS Search String

2) TITLE-ABS-KEY(("land use*" OR "land purpose") AND ("land policy*" OR "land administration" OR "land management" OR "land method" OR "land rule" OR "land scheme" OR "land guideline" OR "land code") AND ("land revenue" OR "land earning*" OR "land wealth" OR "land yield" OR "land return*")) – **4 Articles**
Range: Year 2011 to 2020

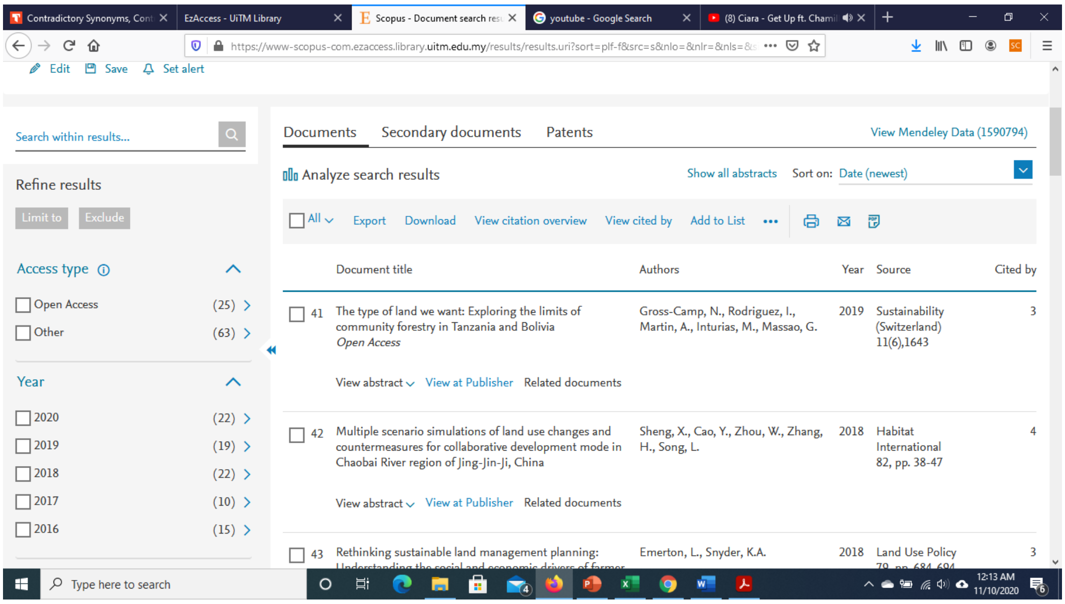


SCOPUS Search String

3) TITLE-ABS-KEY (("land use*" OR "land purpose") AND ("land policy*" OR "land administration" OR "land management" OR "land method" OR "land rule" OR "land scheme" OR "land guideline" OR "land code") AND ("contradict*" OR "antithetical" OR "conflict*" OR "incompatible*" OR "inconsistent*" OR "contrary" OR "opposite" OR "paradoxical")) AND (LIMIT-TO (DOCTYPE , "ar")) AND (LIMIT-TO (SUBJAREA , "SOCI") OR LIMIT-TO (SUBJAREA , "BUSI") OR LIMIT-TO (SUBJAREA , "ECON")) AND (LIMIT-TO (LANGUAGE , "English")) – **219 Articles (too broad)**

SCOPUS Search String

4) TITLE-ABS-KEY (("land use*" OR "land purpose") AND ("land policy*" OR "land administration" OR "land management" OR "land method" OR "land rule" OR "land scheme" OR "land guideline" OR "land code") AND ("contradict*" OR "antithetical" OR "conflict*" OR "incompatible*" OR "inconsistent*" OR "contrary" OR "opposite" OR "paradoxical")) AND (LIMIT-TO (DOCTYPE , "ar")) AND (LIMIT-TO (SUBJAREA , "SOCI") OR LIMIT-TO (SUBJAREA , "BUSI") OR LIMIT-TO (SUBJAREA , "ECON")) AND (LIMIT-TO (LANGUAGE , "English")) AND (LIMIT-TO (PUBYEAR , 2020) OR LIMIT-TO (PUBYEAR , 2019) OR LIMIT-TO (PUBYEAR , 2018) OR LIMIT-TO (PUBYEAR , 2017) OR LIMIT-TO (PUBYEAR , 2016)) – **88 Articles**



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SCOPUS Search String

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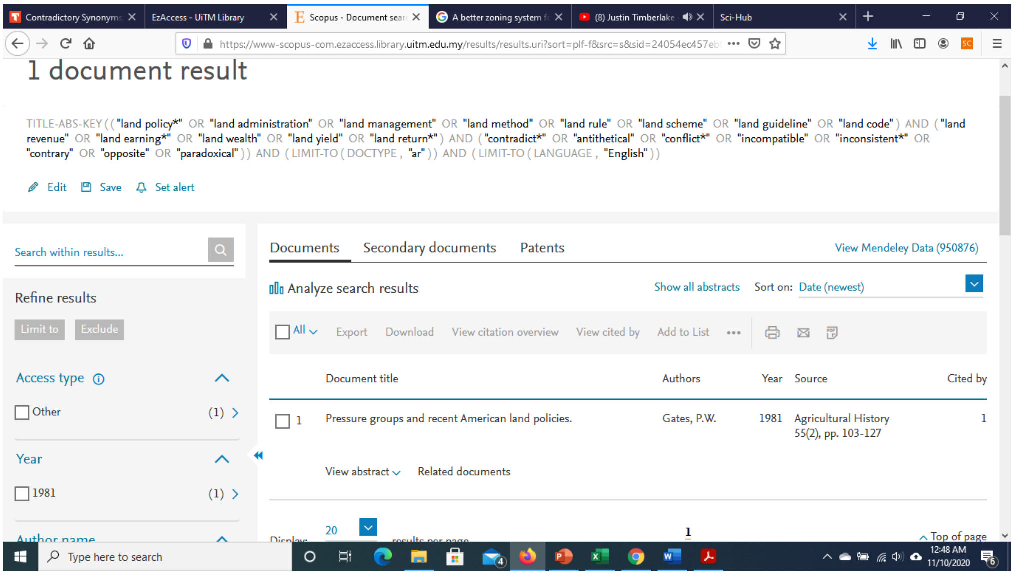

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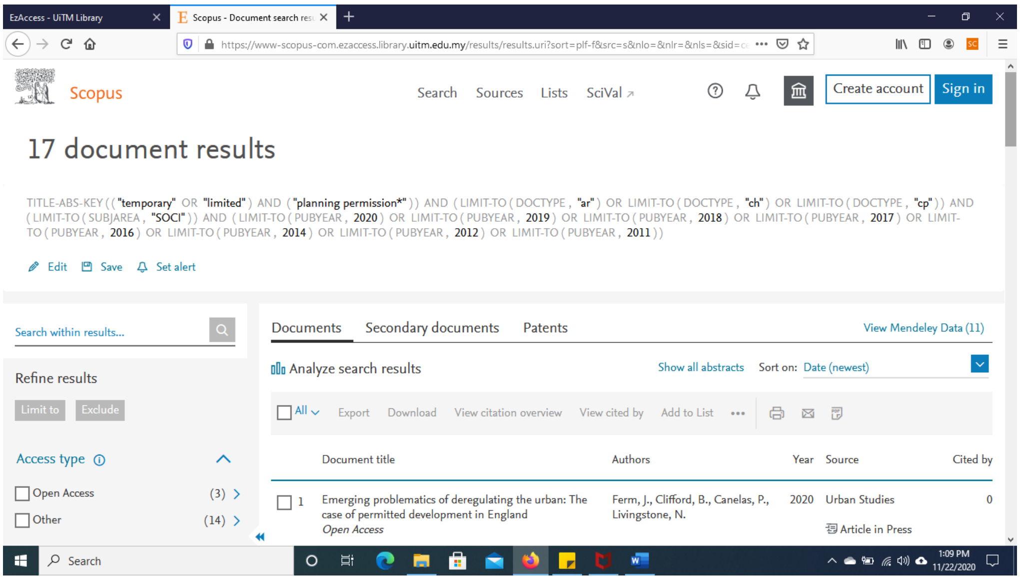

SCOPUS Search String

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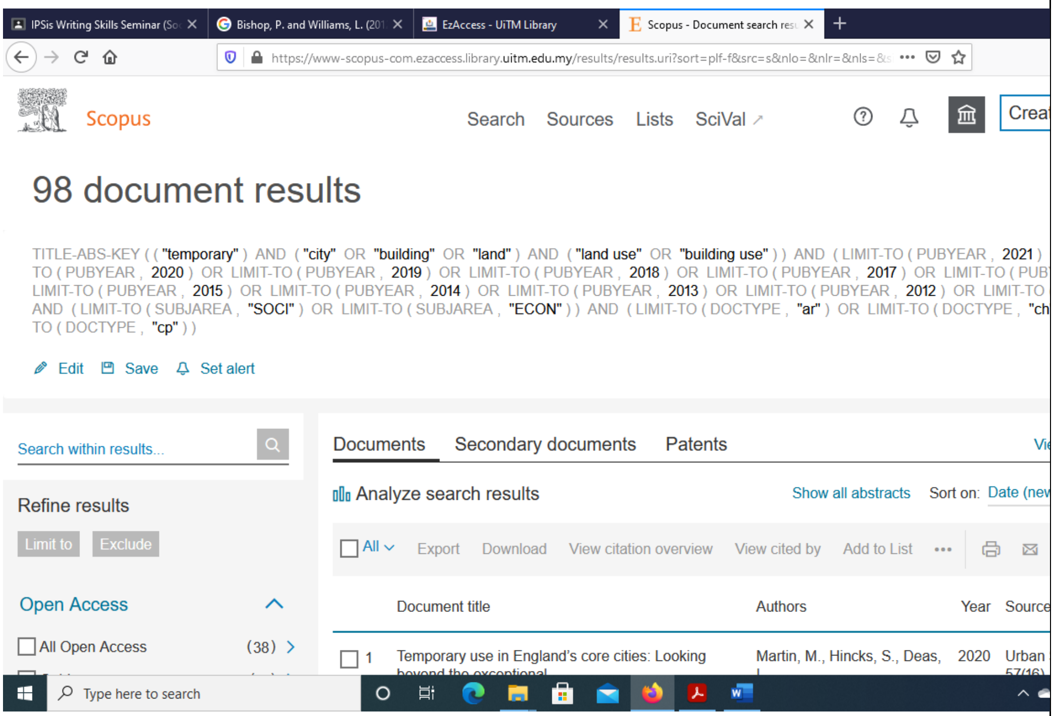
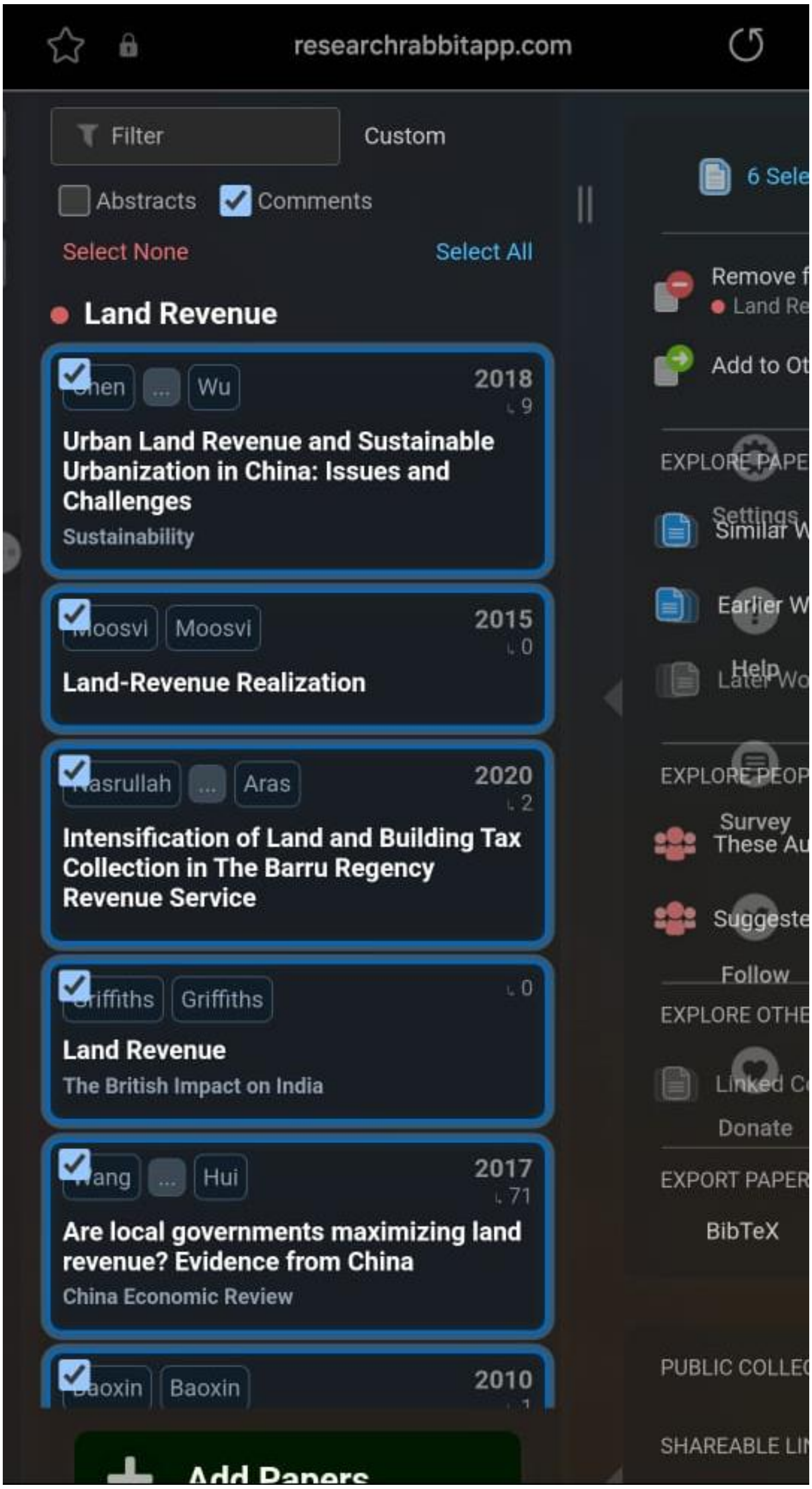
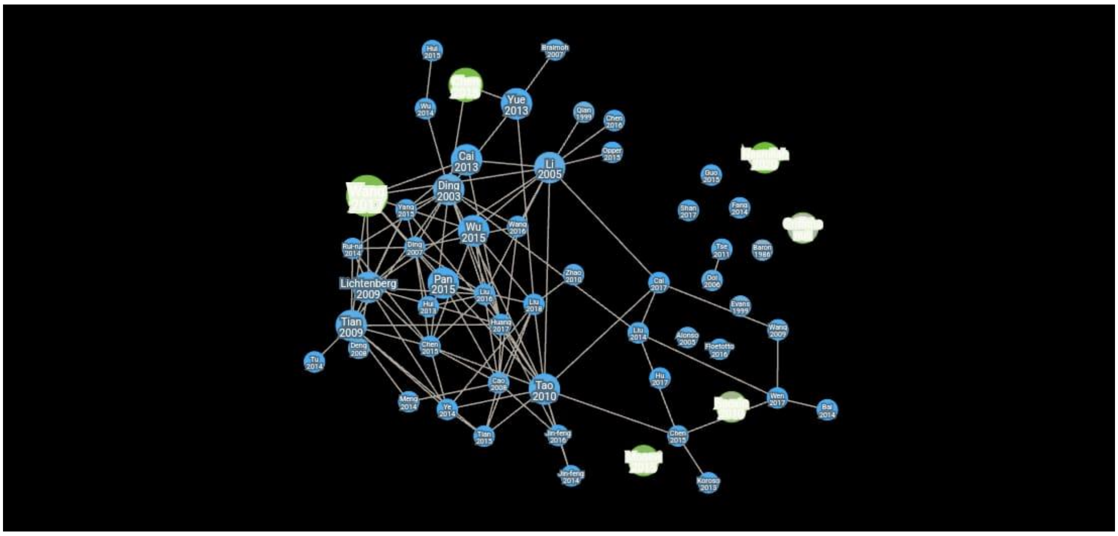


Research Rabbit





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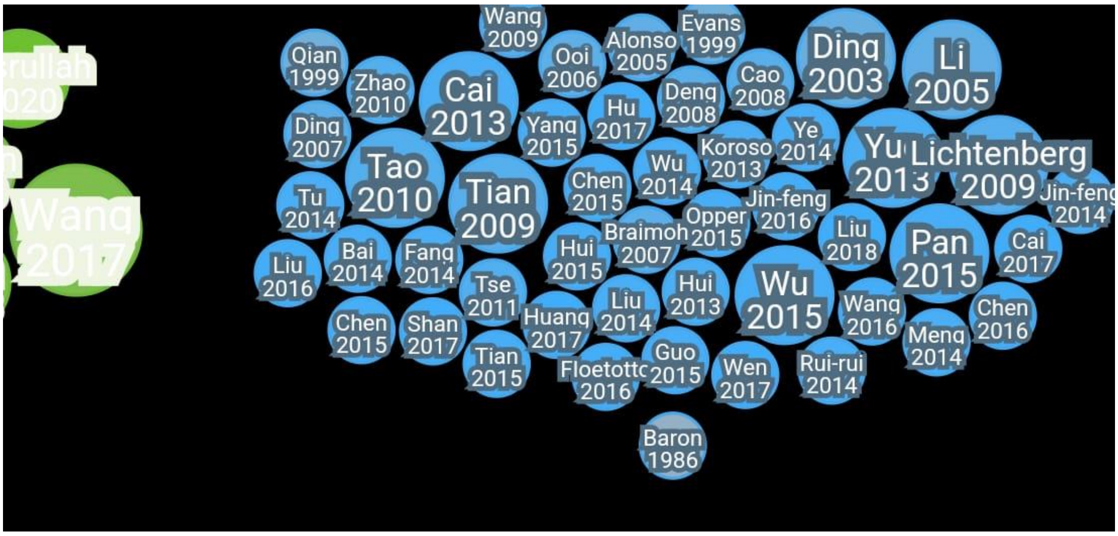
Cai 2013
Li 2005
Ding 2003
Wu 2015
Pan 2015
Lichtenberg 2009
Tian 2009
Tao 2010



Wang 2009
Qian 1999
Zhao 2010
Cai 2013
Ooi 2006
Alonso 2005
Evans 1999
Cao 2008
Ding 2003
Li 2005
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Yang 2015
Hu 2017
Deng 2008
Ye 2014
Koroso 2013
Yu 2013
Lichtenberg 2009
Tao 2010
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Wang 2017
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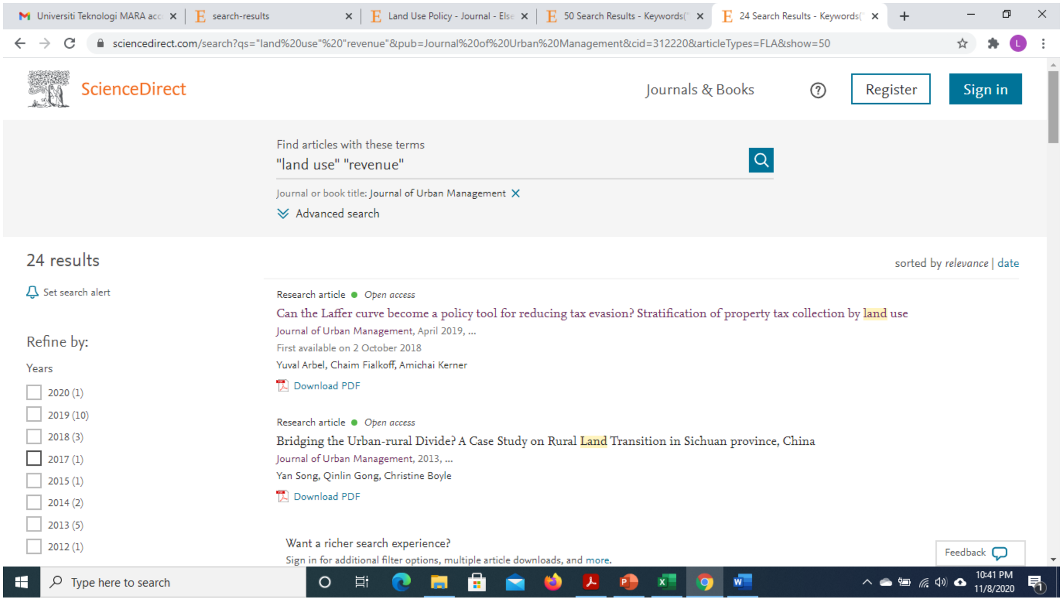
Bai 2014
Fang 2014
Hui 2015
Tse 2011
Hui 2013
Wu 2015
Wang 2016
Chen 2016
Chen 2015
Shan 2017
Huang 2017
Liu 2014
Meng 2014
Tian 2015
Guo 2015
Wen 2017
Rui-rui 2014
Baron 1986

ELSEVIER
TITLE-ABS-KEY (("land use*") AND ("land policy*") AND ("land revenue" OR "land collection" OR "land tax*")) → directs to Journals

Google Scholar
Keywords: "land use" "land policy" "land revenue" "land tax" "land value" – 40 articles
Range: Year 2016 - 2020

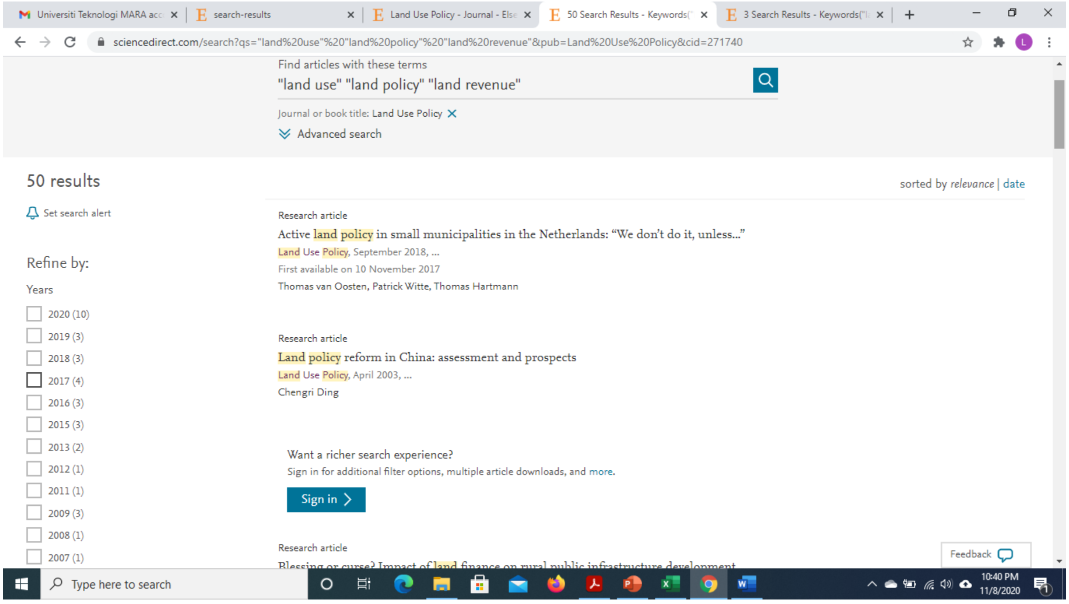
ScienceDirect: Journal of Urban Management
Keywords: TITLE-ABS-KEY (("land use") AND ("land policy") AND ("land revenue" OR "land collection" OR "land tax")) (0 Article)
Keywords: “land use” “revenue” (24 Research Articles) – 0 related
Keywords: “land use” “land tax” (0 Article)
Keywords: “land use” “land policy” (3 Articles) – 0 related



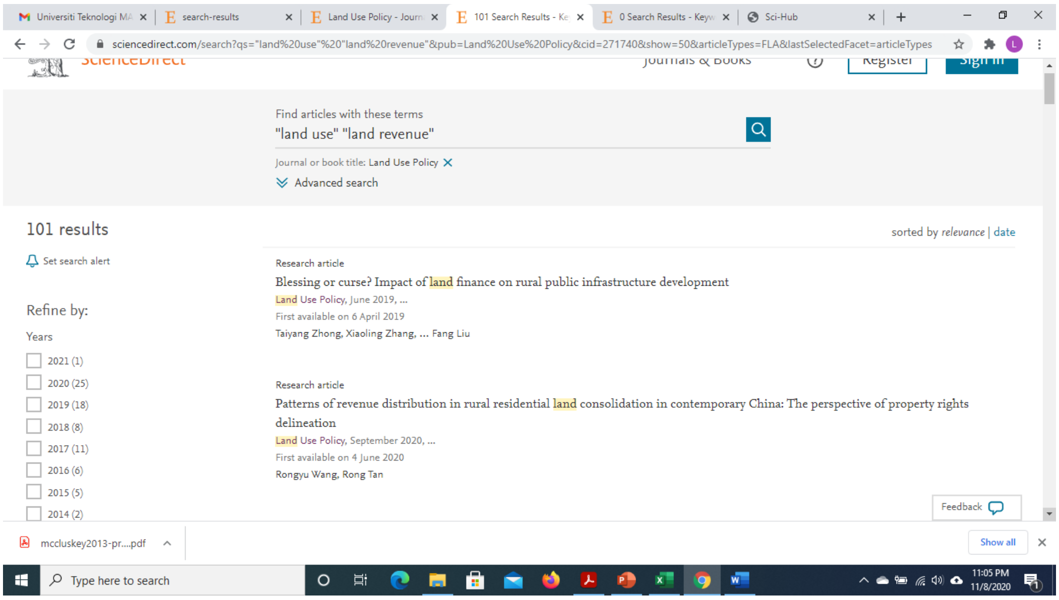
Science Direct: Land Use Policy Journal

Keywords: TITLE-ABS-KEY (("land use") AND ("land policy") AND ("land revenue" OR "land collection" OR "land tax")) (0 Article)

Keywords: “land use” “land policy” “land revenue” (50 Articles) – 1 related

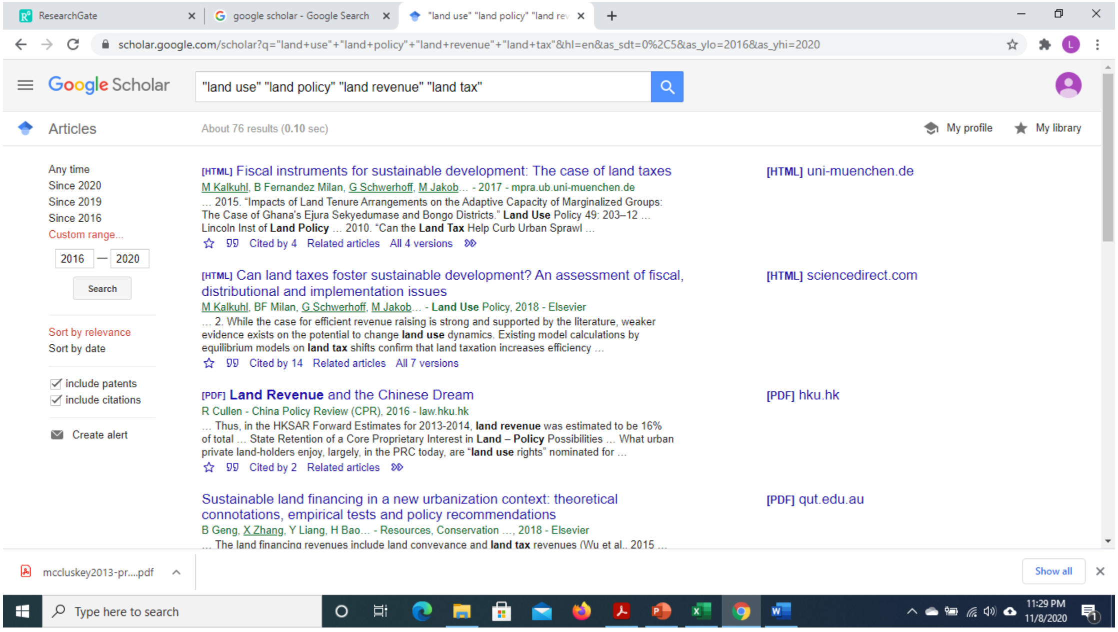


Keywords: “land use” “land revenue” (101 articles) –



GOOGLE SCHOLAR

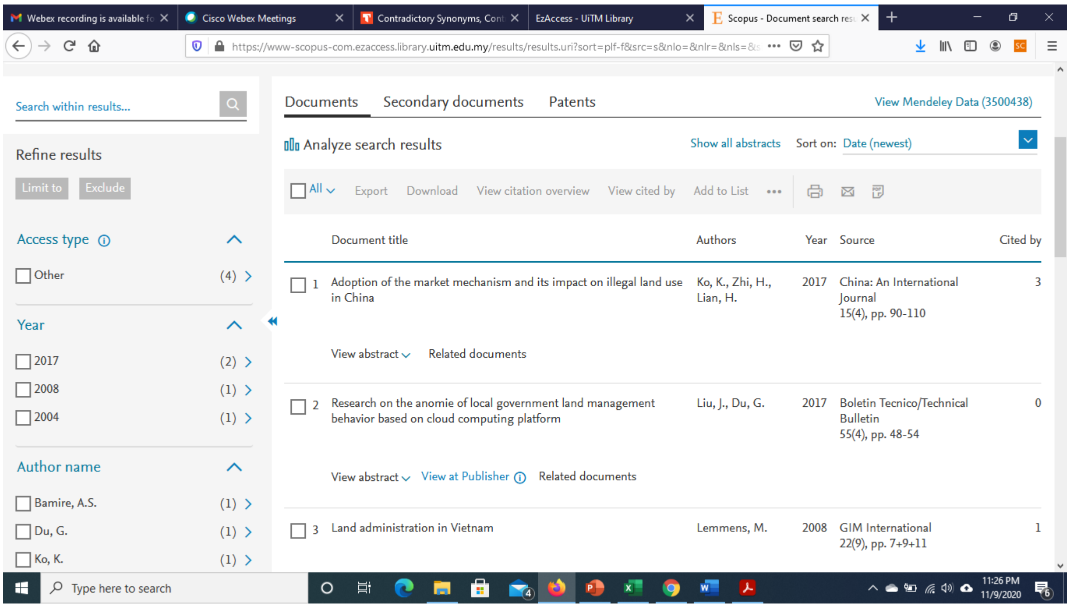
Keywords: "land use" "land policy" "land revenue" "land tax" - (76 articles)
Range: Year 2016 to 2020



SCOPUS Search String

1) TITLE-ABS-KEY(("land use*" OR "land purpose") AND ("land policy*" OR "land administration" OR "land management" OR "land method" OR "land rule" OR "land scheme" OR "land guideline" OR "land code") AND ("land revenue" OR "land earning*" OR "land wealth" OR "land yield" OR "land return*") AND ("land tax*" OR "land rate*" OR "land duty*" OR "land fine" OR "land levy" OR "land assessment" OR "land excise" OR "land dues" OR "land custom" OR "land impost")) – **0 Article**

2) TITLE-ABS-KEY(("land use*" OR "land purpose") AND ("land policy*" OR "land administration" OR "land management" OR "land method" OR "land rule" OR "land scheme" OR "land guideline" OR "land code") AND ("land revenue" OR "land earning*" OR "land wealth" OR "land yield" OR "land return*")) – **4 Articles (0 related)**



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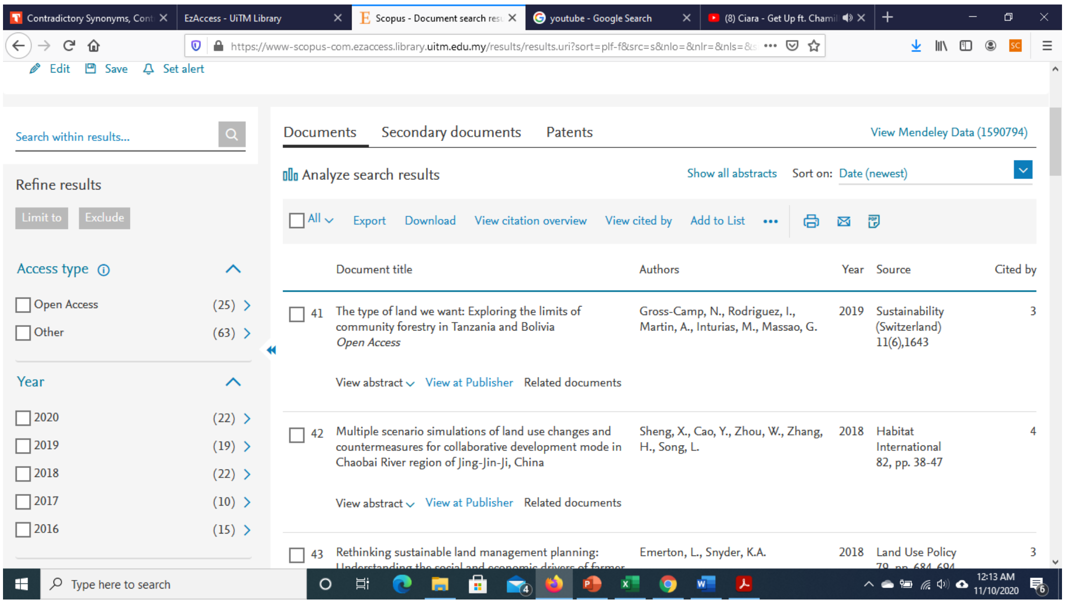
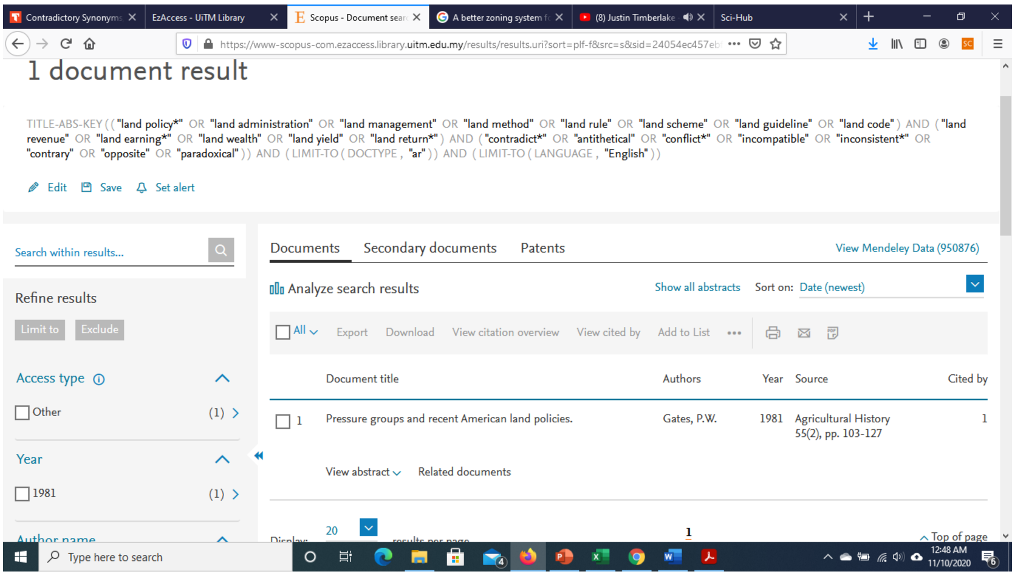
4) TITLE-ABS-KEY (("land use*" OR "land purpose") AND ("land policy*" OR "land administration" OR "land management" OR "land method" OR "land rule" OR "land scheme" OR "land guideline" OR "land code") AND ("contradict*" OR "antithetical" OR "conflict*" OR "incompatible*" OR "inconsistent*" OR "contrary" OR "opposite" OR "paradoxical")) AND (LIMIT-TO (DOCTYPE , "ar")) AND (LIMIT-TO (SUBJAREA , "SOCI") OR LIMIT-TO (SUBJAREA , "BUSI") OR LIMIT-TO (SUBJAREA , "ECON")) AND (LIMIT-TO (LANGUAGE , "English")) AND (LIMIT-TO (PUBYEAR , 2020) OR LIMIT-TO (PUBYEAR , 2019) OR LIMIT-TO (PUBYEAR , 2018) OR LIMIT-TO (PUBYEAR , 2017) OR LIMIT-TO (PUBYEAR , 2016)) – **88 Articles (7 related)**

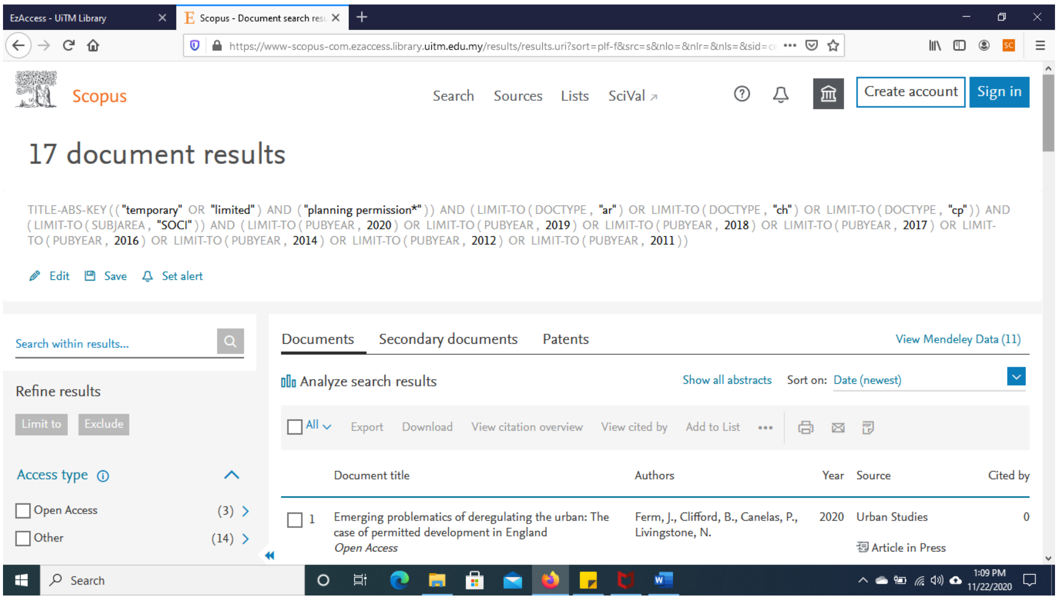


5) TITLE-ABS-KEY(("land use*" OR "land purpose") AND ("land policy*" OR "land administration" OR "land management" OR "land method" OR "land rule" OR "land scheme" OR "land guideline" OR "land code") AND ("land revenue" OR "land earning*" OR "land wealth" OR "land yield" OR "land return*") AND ("contradict*" OR "antithetical" OR "conflict*" OR "incompatible" OR "inconsistent*" OR "contrary" OR "opposite" OR "paradoxical")) AND (LIMIT-TO (DOCTYPE,"ar")) AND (LIMIT-TO (LANGUAGE,"English")) – **0 Article**

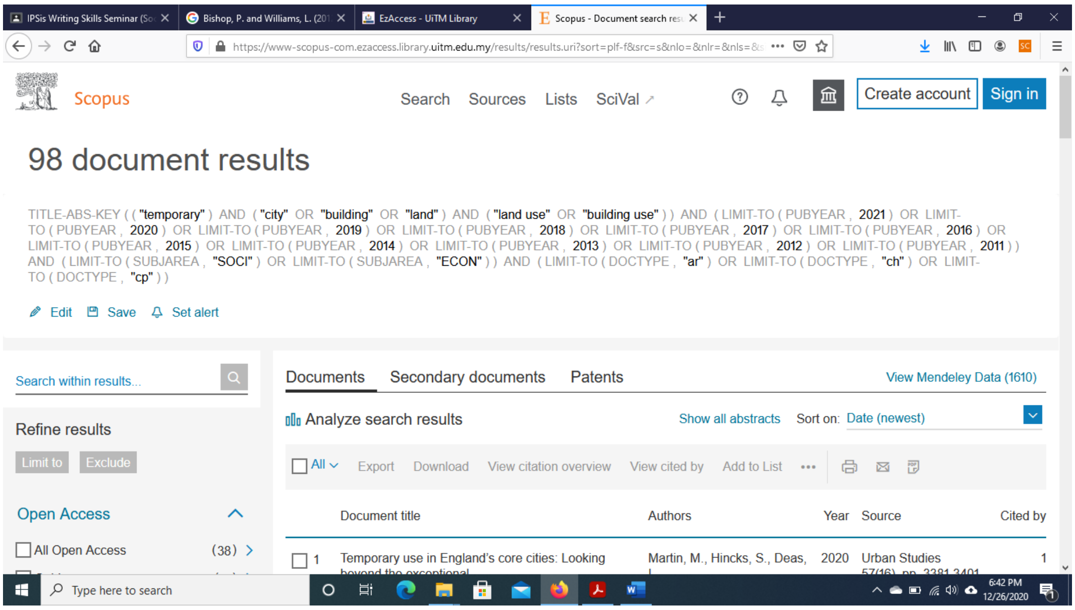
6) TITLE-ABS-KEY(("land policy*" OR "land administration" OR "land management" OR "land method" OR "land rule" OR "land scheme" OR "land guideline" OR "land code") AND ("land revenue" OR "land earning*" OR "land wealth" OR "land yield" OR "land return*") AND ("contradict*" OR "antithetical" OR "conflict*" OR "incompatible" OR "inconsistent*" OR "contrary" OR "opposite" OR "paradoxical")) AND (LIMIT-TO (DOCTYPE,"ar")) AND (LIMIT-TO (LANGUAGE,"English")) – **1 Article year 1998**



7) TITLE-ABS-KEY (("temporary" OR "limited") AND ("planning permission*")) AND (LIMIT-TO (DOCTYPE , "ar") OR LIMIT-TO (DOCTYPE , "ch") OR LIMIT-TO (DOCTYPE , "cp")) AND (LIMIT-TO (SUBJAREA , "SOCI")) AND (LIMIT-TO (PUBYEAR , 2020) OR LIMIT-TO (PUBYEAR , 2019) OR LIMIT-TO (PUBYEAR , 2018) OR LIMIT-TO (PUBYEAR , 2017) OR LIMIT-TO (PUBYEAR , 2016) OR LIMIT-TO (PUBYEAR , 2014) OR LIMIT-TO (PUBYEAR , 2012) OR LIMIT-TO (PUBYEAR , 2011)) - **2 Articles**



8) TITLE-ABS-KEY ((*"temporary"*) AND (*"city"* OR *"building"* OR *"land"*) AND (*"land use"* OR *"building use"*)) AND (LIMIT-TO (PUBYEAR , *2021*) OR LIMIT-TO (PUBYEAR , *2020*) OR LIMIT-TO (PUBYEAR , *2019*) OR LIMIT-TO (PUBYEAR , *2018*) OR LIMIT-TO (PUBYEAR , *2017*) OR LIMIT-TO (PUBYEAR , *2016*) OR LIMIT-TO (PUBYEAR , *2015*) OR LIMIT-TO (PUBYEAR , *2014*) OR LIMIT-TO (PUBYEAR , *2013*) OR LIMIT-TO (PUBYEAR , *2012*) OR LIMIT-TO (PUBYEAR , *2011*)) AND (LIMIT-TO (SUBJAREA , *"SOCI"*) OR LIMIT-TO (SUBJAREA , *"ECON"*)) AND (LIMIT-TO (DOCTYPE , *"ar"*) OR LIMIT-TO (DOCTYPE , *"ch"*) OR LIMIT-TO (DOCTYPE , *"cp"*)) **- 98 Articles (9 related)**



APPENDIX 3

Questionnaire Approvals and Remarks

UNIVERSITI TEKNOLOGI MARA

LIYANA ZAINUDIN
AP991 – PHD IN BUILT ENVIRONMENT
INTERVIEW – LOCAL AUTHORITY

UNIVERSITI TEKNOLOGI MARA

RESEARCH STUDY ON THE EFFECTS OF CONTRADICTORY IN LAND USE AND LAND POLICIES TOWARDS LAND REVENUE IN THE DISTRICT OF PETALING

Dato'/ Datin / Mr / Madam / Ms,

My name is Liyana Zainudin and I am a PhD candidate in Built Environment with Universiti Teknologi Mara (UiTM), Shah Alam. The purpose of this interview is to support quantitative and spatial findings based on local plans, state and national policies and also reports in relations to land use, land policies and land revenue in the district of Petaling and the state of Selangor. This research is conducted to study the effects of contradictory in land use and policies to land revenue in the district of Petaling, in which needs further elaborations from experts in the industry.

Within this Covid-19 pandemic period, new norms and social distancing measures, I have prepared a set of questions for the interview and would highly appreciate for these questions to be answered in writing within fourteen (14) days. Additional inputs (if any) may also be provided during the interview session via Audio or Video Conference, if it is a preference. All information obtained from this interview shall be treated as confidential and be used appropriately for the sole purpose of this academic research only. My utmost gratitude for your kind participation and input onto completing this interview. Please find the list of questions in the next page.

LIYANA ZAINUDIN
Student I/D: 2020286456
PhD Candidate in Built Environment
Faculty of Architecture, Planning and Surveying
Universiti Teknologi MARA
Mobile No.: 019 338 3773
E-mail: liyanazza7@gmail.com

LIST OF QUESTIONS TO BE ANSWERED IN WRITING:

1. Please clearly state your name and position in the organization. *Sila nyatakan nama, jawatan di dalam organisasi anda.*

   Name: (Please write here)
   Nama: (Sila tulis di sini)

   Position: (Please write here)
   Jawatan: (Sila tulis di sini)

   Organization: (Please write here)
   Organisasi: (Sila tulis di sini)

2. Please tell us briefly about your experience in land administration. *Sila nyatakan secara ringkas pengalaman anda di dalam bidang pengurusan tanah.*
   (Please write your answer below) (*Sila tulis jawapan di dalam ruangan di bawah*).

3. As one of the experts/officers in land administration in Petaling District, how do you rate the efficiency of land administration in the district and the state of Selangor? 1 being lowest, and 10 being the highest. Could you please elaborate why? *Sebagai salah seorang pakar di dalam bidang pengurusan tanah di Daerah Petaling, pada pandangan anda, apakah tahap efisiensi pengurusan tanah di daerah dan negeri Selangor. 1 untuk Tidak Efisien dan 10 untuk Sangat Efisien.*

   (Please circle) (*Sila bulatkan)*

1	2	3	4	5	6	7	8	9	10
Not Efficient *Tidak Efisien*									Very Efficient *Sangat Efisien*

   (Please elaborate/write below) (*Sila huraikan pandangan di dalam ruangan di bawah*).

Questions 4 to 12 will be based on Table 1 (*Soalan 4 hingga 12 adalah berdasarkan Jadual 1)*

Jadual 7.1.3 : Kelas Kegunaan Tanah BPK 2.1

KOLUM I	KOLUM II	KOLUM III	
GUNA TANAH UTAMA	AKTIVITI DIBENARKAN	AKTIVITI DIBENARKAN DENGAN SYARAT	
		AKTIVITI	SYARAT
Perumahan	Densiti Rendah (Tidak Melebihi 10 unit / ekar) • Rumah Sesebuah  • Rumah Berkembar 	Perniagaan	• Bangunan Perniagaan Teres / Sesebuah mengikut Nisbah Plot yang ditetapkan dalam garis panduan pembangunan • Jenis aktiviti yang dibenarkan adalah kategori runcit dan perkhidmatan mengikut keperluan tempatan/unit kejiranan iaitu: Kedai runcit, bank/ kewangan/ insurans, pasar mini, restoran/ kedai makan segera, kedai buku dan alat tulis, cyber café, klinik, farmasi, kedai gambar, barangan elektrik, hardware dan dobi

Table 1: Land Use and Use Class Order in MBPJ's *Draf Rancangan Tempatan Petaling Jaya 2 (Pengubahan 3)*
Jadual 1: Guna Tanah dan Kelas Kegunaan Tanah di dalam Deraf Rancangan Tempatan Petaling Jaya 2 (Pengubahan 3)

4. Are you familiar with Primary Land Use (*Guna Tanah Utama*), Secondary Land Use (*Guna Tanah Sokongan*) and Use Class Order? *Adakah anda mengetahui berkenaan Guna Tanah Utama, Guna Tanah Sokongan dan Kelas Kegunaan Tanah?*
(Please write your answer below) (*Sila tulis jawapan di dalam ruangan di bawah*).

5. Could you please explain and elaborate on what is on Table 1? *Boleh anda terangkan dan huraikan Jadual 1?*
   (Please write your answer below) (*Sila tulis jawapan di dalam ruangan di bawah*).

6. To your best knowledge, what is the difference between Primary Land Use (*Guna Tanah Utama*), Secondary Land Use (*Guna Tanah Sokongan*) and Use Class Order? *Berdasarkan pengetahuan anda, apakah perbezaan di antara Guna Tanah Utama, Guna Tanah Sokongan dan Kelas Kegunaan Tanah?*
   (Please write your answer below) (*Sila tulis jawapan di dalam ruangan di bawah*).

7. Over the years, there have been impending issues on the contradictory of express condition (*Syarat Nyata tanah*) as per the National Land Code 1965 (NLC) with land use, specifically in reference to Primary and its Secondary Land Use in local plans, as per the Town and Country Planning Act 1976 (TCPA).

   This can be seen in reference to Table 1, where the Primary Land Use for Residential (*Guna Tanah Utama - Perumahan*) matches Express Condition of Residential Building (based on Register Document of Title), but does not conform to Secondary Land Use for Commercial (*Aktiviti – Perniagaan*).
   Are you aware of this issue? What are your views?

   Terdapat isu-isu berbangkit berkenaan percanggahan syarat nyata tanah di dalam konteks Kanun Tanah Negara 1965 dengan kegunaan tanah, secara khususnya berhubung Guna Tanah Utama dan Sokongan di dalam Rancangan Tempatan di dalam konteks Akta Perancangan Bandar dan Desa 1976.

   Keadaan ini boleh dilihat sepertimana Jadual 1, dimana Guna Tanah Utama untuk perumahan berpadanan dengan syarat nyata tanah 'Bangunan Kediaman' (berdasarkan

suratan hakmilik). Walaubagaimana pun, ianya tidak berpadanan dengan Guna Tanah Sokongan iaitu bagi Bangunan Komersial (aktiviti – permiagaan). Adakah anda peka dengan isu ini? Apakah pendapat anda?
(Please write your answer below) (*Sila tulis jawapan di dalam ruangan di bawah*).

8. In relations to the previous question, are you aware that the non-conformity of land uses as per Use Class Order as oppose to the land's Express Condition is a breach of land condition under the National Land Code 1965? What are your opinions on this matter? *Merujuk kepada soalan terdahulu, adakah anda peka bahawa terdapat pelanggaran syarat nyata tanah apabila tiada keseragaman di dalam Kelas Kegunaan Tanah dengan syarat nyata tanah. Apakah pendapat anda berkenaan dengan perkara ini.*
(Please write your answer below) (*Sila tulis jawapan di dalam ruangan di bawah*).

9. To the best of your knowledge, are there any model reference(s) in the world that currently practices the same approach of Primary and Secondary Land Use? If yes, were there are issues of contradiction in land use? *Berdasarkan pengetahuan anda, adakah model rujukan di dunia yang mengamalkan pendekatan yang sama iaitu menggunakan Guna Tanah Utama dan Sokongan? Jika ya, adakah terdapat isu percanggahan guna tanah?*
(Please write your answer below) (*Sila tulis jawapan di dalam ruangan di bawah*).

10. Are there any other circular or by-laws in effect to address the issue of contradiction in land use across the state of Selangor? *Adakah terdapat mana-mana pekeliling atau undang-undang kecil yang berkuatkuasa untuk menangani isu percanggahan guna tanah secara meluas di negeri Selangor?*
(Please write your answer below) (*Sila tulis jawapan di dalam ruangan di bawah*).

11. Given your vast experience in land administration, how would you suggest to address this issue? *Berdasarkan pengalaman anda yang meluas di dalam bidang pentadbiran tanah, apakah cadangan anda untuk menangani isu tersebut?*
(Please write your answer below) (*Sila tulis jawapan di dalam ruangan di bawah*).

12. In your opinion, does allowances such as using a residential land to conduct a certain business activity (which are allowed as per Use Class Order) affect the market value of the said land/property? Why or why not?
(Please write your answer below) (*Sila tulis jawapan di dalam ruangan di bawah*).

Questions 13 and 14 will be based on Table 2 *(Soalan 13 dan 14 adalah berdasarkan kepada Jadual 2).*

<table>
<tr><th>Subject</th><th>Selangor, Malaysia</th><th>Singapore</th><th>Victoria, Australia</th><th>Auckland, New Zealand</th></tr>
<tr><td>Land Registration System</td><td>Torrens</td><td>Torrens</td><td>Torrens</td><td>Torrens</td></tr>
<tr><td>Land Taxation</td><td>District and Land Office</td><td>NIL</td><td rowspan="3">State Revenue Office Victoria</td><td>NIL</td></tr>
<tr><td>Property Tax</td><td>NIL</td><td rowspan="2">Inland Revenue Authority of Singapore</td><td rowspan="2">Local Council</td></tr>
<tr><td>Council Rates</td><td>Local Council</td></tr>
<tr><td>Land Administration</td><td>District and Land Office</td><td>Singapore Land Authority</td><td rowspan="2">Local Government (Council)</td><td>Land Matters Limited</td></tr>
<tr><td>Town Planning</td><td>Local Council</td><td>Urban Redevelopment Authority</td><td>Auckland Unitary Plan Operative</td></tr>
</table>

Table 2: A comparison study summary of land-related revenue collections
Jadual 2: Kesimpulan perbandingan kutipan hasil berasaskan urusan tanah

13. In relations to revenue collection, many countries impose property tax, whilst Malaysia imposes quit rent (land tax) and assessment fee. Based on your vast experience and knowledge, how is property tax the same or different to an assessment fee which local authorities imposed as compared to other countries? *Di dalam konteks pungutan hasil, kebanyakan negara mengenakan cukai hartanah, manakala Malaysia mengenakan sewa (cukai tanah) dan cukai taksiran. Berdasarkan pengalaman dan pengetahuan anda, apakah persamaan dan/atau perbezaan di antara cukai taksiran yang dikenakan oleh Pihak Berkuasa Tempatan negara ini berbanding cukai hartanah di luar negara?* (Please write your answer below) (*Sila tulis jawapan di dalam ruangan di bawah*).

14. In relations to this study on how Primary and Secondary Land Use may appear contradictory in the aspects of land administration, how do you foresee land use planning in Petaling and Selangor? *Sehubungan dengan kajian tentang Guna Tanah Utama dan Sokongan yang dilihat melanggar syarat nyata tanah di dalam konteks pengurusan tanah, di dalam daerah Petaling, bagaimanakah anda melihat isu ini dan perancangan untuk masa hadapan?*
(Please write your answer below) (*Sila tulis jawapan di dalam ruangan di bawah*)

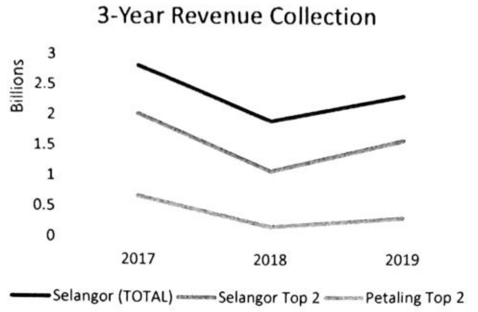
Questions 15 to 17 will be based on Graph 1. *Soalan 15 hingga 17 adalah berdasarkan Graf 1.*

Graph 1 represents the revenue collections for the state of Selangor and district of Petaling for year 2017, 2018 and 2019. The line indicated by blue colour (top) represents the state's total revenue, followed by orange line (middle) which represents the sum of Selangor's top two (2) revenue collections, and lastly grey line (bottom) which represents the sum of Petaling's top two (2) revenue collections.

The top two (2) revenue collections for both Selangor and Petaling comprises of land premium and quit rent.

Graf 1 menunjukkan kutipan hasil negeri Selangor dan Daerah Petaling bagi tahun 2017, 2018 an 2019. Garisan berwarna biru menandakan kutipan hasil negeri Selangor secara keseluruhan, manakala garisan berwarna jingga (garisan di tengah-tengah) menandakan jumlah hasil kutipan bagi dua (2) kategori tertinggi negeri Selangor, diikuti garisan berwarna kelabu (garisan di bawah sekali) yang menandakan jumlah kutipan hasil bagi dua (2) kategori tertinggi bagi Daerah Petaling.

Dua (2) kategori bagi hasil kutipan tertinggi bagi Negeri Selangor dan Daerah Petaling terdiri daripada premium tanah dan sewa.



Graph 1: Selangor State and Petaling District Revenue Collections
Graf 1: Hasil Kutipan Negeri Selangor dan Daerah Petaling

15. According to the graph and to your best knowledge, is there a correlation between the sum of the top two (2) land revenue collections (land premium and quit rent) and the state's overall collection? Could you please elaborate why? *Berdasarkan graf di atas dan di dalam pengetahuan anda, adakah terdapat kaitan di antara hasil kutipan dua (2) kategori tertinggi (premium tanah dan sewa) dengan hasil kutipan negeri secara keseluruhan? Boleh anda huraikan mengapa?*
(Please write your answer below) (*Sila tulis jawapan di dalam ruangan di bawah*)

16. To the best of your knowledge and experience, does the exercise of 'Limited Commercial' premises affect revenue collection for the Land Office? Why and how? *Berdasarkan pengalaman dan pengetahuan anda, adakah pelaksaan premis Perdangan Terhad mempengaruhi kutipan hasil bagi Pejabat Tanah? Mengapa dan bagaimana?*
(Please write your answer below) (*Sila tulis jawapan di dalam ruangan di bawah*).

17. Given your vast experience in land administration, what could be a suggestion to help find a consensual solution for both Land Office and Local Authority in regards to the non-conformity in land use? *Berdasarkan pengalaman dan pengetahuan anda di dalam bidang pentadbiran tanah, apakah di antara cadangan bagi penyelesaian bersama masalah pelanggaran kegunaan tanah yang sedang dihadapi?*
    (Please write your answer below) (*Sila tulis jawapan di dalam ruangan di bawah*).

Verified by industry expert panel,

[redacted]

(Hj. Ab Aziz bin Ismail)
Former Deputy Director
Land and Mines Federal Territory of Kuala Lumpur
Mobile No.: 013 383 1130
E-mail: azizismail.ismail@gmail.com

On this date: 27 November 2021

APPENDIX 4

Questionnaire Approvals and Remarks

UNIVERSITI TEKNOLOGI MARA

LIYANA ZAINUDIN
AP991 – PHD IN BUILT ENVIRONMENT
INTERVIEW – LOCAL AUTHORITY

UNIVERSITI TEKNOLOGI MARA

RESEARCH STUDY ON THE EFFECTS OF CONTRADICTORY IN LAND USE AND LAND POLICIES TOWARDS LAND REVENUE IN THE DISTRICT OF PETALING

Dato'/ Sir / Madam / Ms,

My name is Liyana Zainudin and I am a PhD candidate in Built Environment with Universiti Teknologi Mara (UiTM), Shah Alam. The purpose of this interview is to support quantitative and spatial findings based on local plans, state and national policies and also reports in relations to land use, land policies and land revenue in the district of Petaling and the state of Selangor. This research is conducted to study the effects of contradictory in land use and policies to land revenue in the district of Petaling, in which needs further elaborations from experts in the industry.

Within this Covid-19 pandemic period, new norms and social distancing measures, I have prepared a set of questions for the interview and would highly appreciate for these questions to be answered in writing within fourteen (14) days. Additional inputs (if any) may also be provided during the interview session via Audio or Video Conference, if it is a preference. All information obtained from this interview shall be treated as confidential and be used appropriately for the sole purpose of this academic research only. My utmost gratitude for your kind participation and input onto completing this interview. Please find the list of questions in the next page.

LIYANA ZAINUDIN
Student I/D: 2020286456
PhD Candidate in Built Environment
Faculty of Architecture, Planning and Surveying
Universiti Teknologi MARA
Mobile No.:[redacted]
E-mail: liyanazza7@gmail.com

LIST OF QUESTIONS TO BE ANSWERED IN WRITING:

1. Please clearly state your name and position in the organization. *Sila nyatakan nama, jawatan di dalam organisasi anda.*

   Name: (Please write here)
   Nama: (Sila tulis di sini)

   Position: (Please write here)
   Jawatan: (Sila tulis di sini)

   Organization: (Please write here)
   Organisasi: (Sila tulis di sini)

2. Please tell us briefly about your experience in land administration. *Sila nyatakan secara ringkas pengalaman anda di dalam bidang pengurusan tanah.*
   (Please write your answer below) (*Sila tulis jawapan di dalam ruangan di bawah*).

3. As one of the experts/officers in land administration in Petaling District, how do you rate the efficiency of land administration in the district and the state of Selangor? 1 being lowest, and 10 being the highest. Could you please elaborate why? *Sebagai salah seorang pakar di dalam bidang pengurusan tanah di Daerah Petaling, pada pandangan anda, apakah tahap efisiensi pengurusan tanah di daerah dan negeri Selangor. 1 untuk Tidak Efisien dan 10 untuk Sangat Efisien.*

   (Please circle) (*Sila bulatkan*)

1	2	3	4	5	6	7	8	9	10
Not Efficient *Tidak Efisien*									Very Efficient *Sangat Efisien*

   (Please elaborate/write below) (*Sila huraikan pandangan di dalam ruangan di bawah*).

Questions 4 to 13 will be based on Table 1.

Jadual 7.1.3 : Kelas Kegunaan Tanah BPK 2.1

KOLUM I	KOLUM II	KOLUM III	
GUNA TANAH UTAMA	AKTIVITI DIBENARKAN	AKTIVITI DIBENARKAN DENGAN SYARAT	
		AKTIVITI	SYARAT
Perumahan	Densiti Rendah (Tidak Melebihi 10 unit / ekar) • Rumah Sesebuah  • Rumah Berkembar 	Perniagaan	• Bangunan Perniagaan Teres / Sesebuah mengikut Nisbah Plot yang ditetapkan dalam garis panduan pembangunan • Jenis aktiviti yang dibenarkan adalah kategori runcit dan perkhidmatan mengikut keperluan tempatan/unit kejiranan iaitu: Kedai runcit, bank/ kewangan/ insurans, pasar mini, restoran/ kedai makan segera, kedai buku dan alat tulis, cyber café, klinik, farmasi, kedai gambar, barangan elektrik, hardware dan dobi

Table 1: Land Use and Use Class Order in MBPJ's *Draf Rancangan Tempatan Petaling Jaya 2 (Pengubahan 3)*
Jadual 1: Guna Tanah dan Kelas Kegunaan Tanah di dalam Deraf Rancangan Tempatan Petaling Jaya 2 (Pengubahan 3)

4. Are you familiar with Primary Land Use (*Guna Tanah Utama*), Secondary Land Use (*Guna Tanah Sokongan*) and Use Class Order? *Adakah anda mengetahui berkenaan Guna Tanah Utama, Guna Tanah Sokongan dan Kelas Kegunaan Tanah?*
(Please write your answer below) (*Sila tulis jawapan di dalam ruangan di bawah*).

5. Could you please explain and elaborate on what is on Table 1? *Boleh anda terangkan dan huraikan Jadual 1?*
   (Please write your answer below) (*Sila tulis jawapan di dalam ruangan di bawah*).

6. To your best knowledge, what is the difference between Primary Land Use (*Guna Tanah Utama*), Secondary Land Use (*Guna Tanah Sokongan*) and Use Class Order? *Berdasarkan pengetahuan anda, apakah perbezaan di antara Guna Tanah Utama, Guna Tanah Sokongan dan Kelas Kegunaan Tanah?*
   (Please write your answer below) (*Sila tulis jawapan di dalam ruangan di bawah*).

7. Over the years, there have been impending issues on the contradictory of express condition (*Syarat Nyata tanah*) as per the National Land Code 1965 (NLC) with land use, specifically in reference to Primary and its Secondary Land Use in local plans, as per the Town and Country Planning Act 1976 (TCPA).

   This can be seen in reference to Table 1, where the Primary Land Use for Residential (*Guna Tanah Utama - Perumahan*) matches Express Condition of Residential Building (based on Register Document of Title), but does not conform to Secondary Land Use for Commercial (*Aktiviti – Perniagaan*).
   Are you aware of this issue? What are your views?
   (Please write your answer here)

   Terdapat isu-isu berbangkit berkenaan percanggahan syarat nyata tanah di dalam konteks Kanun Tanah Negara 1965 dengan kegunaan tanah, secara khususnya berhubung Guna Tanah Utama dan Sokongan di dalam Rancangan Tempatan di dalam konteks Akta Perancangan Bandar dan Desa 1976.

   Keadaan ini boleh dilihat sepertimana Jadual 1, dimana Guna Tanah Utama untuk perumahan berpadanan dengan syarat nyata tanah 'Bangunan Kediaman' (berdasarkan suratan hakmilik). Walaubagaimana pun, ianya tidak berpadanan dengan Guna Tanah Sokongan iaitu bagi Bangunan Komersial (aktiviti – permiagaan).
   Adakah anda peka dengan isu ini? Apakah pendapat anda?

8. In relations to the previous question, are you aware that the non-conformity of land uses as per Use Class Order as oppose to the land's Express Condition is a breach of land condition under the National Land Code 1965? What are your opinions on this matter? *Merujuk kepada soalan terdahulu, adakah anda peka bahawa terdapat pelanggaran syarat nyata tanah apabila tiada keseragaman di dalam Kelas Kegunaan Tanah dengan syarat nyata tanah. Apakah pendapat anda berkenaan dengan perkara ini.*
(Please write your answer below) (*Sila tulis jawapan di dalam ruangan di bawah*).

9. To the best of your knowledge, are there any model reference(s) in the world that currently practices the same approach of Primary and Secondary Land Use? If yes, were there are issues of contradiction in land use? *Berdasarkan pengetahuan anda, adakah model rujukan di dunia yang mengamalkan pendekatan yang sama iaitu menggunakan Guna Tanah Utama dan Sokongan? Jika ya, adakah terdapat isu percanggahan guna tanah?*
(Please write your answer below) (*Sila tulis jawapan di dalam ruangan di bawah*).

10. A PTGS Circular named *Pekeliling PTGS Bilangan 5/2007* where reassessment of Quit Rent is possible for Residential premises that conduct activities other than its express condition. Why has the Circular not been used for the cases of land use activity that does not conform to its Express Condition? *Terdapat satu pekeliling bernama Pekeliling PTGS Bilangan 5/2007 di mana*
(Please write your answer here)

11. Are there any other circular or by-laws in effect to address the issue of contradiction in land use across the state of Selangor? *Adakah terdapat mana-mana pekeliling atau undang-undang kecil yang berkuatkuasa untuk menangani isu percanggahan guna tanah secara meluas di negeri Selangor?*
(Please write your answer below) (*Sila tulis jawapan di dalam ruangan di bawah*).

12. Given your vast experience in land administration, how would you suggest to address this issue?
(Please write your answer here)

13. In your opinion, does allowances such as using a residential land to conduct a certain business activity (which are allowed as per Use Class Order) affect the market value of the said land/property? Why or why not?
(Please write your answer here)

Questions 14 and 15 will be based on Table 2.

<table>
<tr><th>Subject</th><th>Selangor, Malaysia</th><th>Singapore</th><th>Victoria, Australia</th><th>Auckland, New Zealand</th></tr>
<tr><td>Land Registration System</td><td>Torrens</td><td>Torrens</td><td>Torrens</td><td>Torrens</td></tr>
<tr><td>Land Taxation</td><td>District and Land Office</td><td>NIL</td><td rowspan="3">State Revenue Office Victoria</td><td>NIL</td></tr>
<tr><td>Property Tax</td><td>NIL</td><td rowspan="2">Inland Revenue Authority of Singapore</td><td rowspan="2">Local Council</td></tr>
<tr><td>Council Rates</td><td>Local Council</td></tr>
<tr><td>Land Administration</td><td>District and Land Office</td><td>Singapore Land Authority</td><td rowspan="2">Local Government (Council)</td><td>Land Matters Limited</td></tr>
<tr><td>Town Planning</td><td>Local Council</td><td>Urban Redevelopment Authority</td><td>Auckland Unitary Plan Operative</td></tr>
</table>

Table 2: A Comparison study of land-related revenue collections

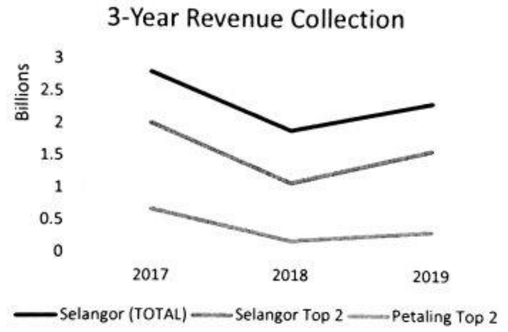
14. In relations to revenue collection, many countries impose property tax, whilst Malaysia imposes quit rent (land tax) and assessment fee. Based on your vast experience and knowledge, how is property tax the same or different to an assessment fee which local authorities imposed as compared to other countries?
(Please write your answer here)

15. In relations to this study on how Primary and Secondary Land Use may appear contradictory in the aspects of land administration, how do you foresee land use planning in Petaling and Selangor?
(Please write your answer here)

Questions 16 to 18 will be based on Graph 1.

Graph 1 represents the revenue collections for the state of Selangor and district of Petaling for year 2017, 2018 and 2019. The line indicated by blue colour (top) represents the state's total revenue, followed by orange line (middle) which represents the sum of Selangor's top two (2) revenue collections, and lastly grey line (bottom) which represents the sum of Petaling's top two (2) revenue collections.

The top two (2) revenue collections for both Selangor and Petaling comprises of land premium and quit rent.



Graph 1: Selangor State and Petaling District Revenue Collections

16. According to the graph and to your best knowledge, is there a correlation between the sum of the top two (2) land revenue collections (land premium and quit rent) and the state's overall collection? Could you please elaborate why?
    (Please write your answer here)

17. To the best of your knowledge and experience, does the exercise of 'Limited Commercial' premises affect revenue collection for the Land Office? Why and how?

(Please write your answer here)

18. Given your vast experience in land administration, what could be a suggestion to help find a consensual solution for both Land Office and Local Authority in regards to the non-conformity in land use?
(Please write your answer here)

Verified by industry expert panel,

[redacted]

(Hj. Ab Aziz bin Ismail)
Former Deputy Director
Land and Mines Federal Territories Kuala Lumpur.
Mobile No.:[redacted]
E-mail: azizismail.ismail@gmail.com

On this date: 27 November 2021

APPENDIX 5

Questionnaire Remarks by SME

1. Setinggi- tinggi tahniah kepada Liyana Zainudin (pelajar) telah berjaya mendapat tempat di Universiti Teknologi MARA untuk meneruskan pengajian di peringkat PhD. Saya juga mengucapkan terima kasih kepada tuan kerana telah memilih tajuk yang berkaitan dengan pentadbiran tanah dan percangan dalam tajuk: *Research Study On The Effects Of Contradictory In Land Use And Land Policies Towards Land Revenue In The District Of Petaling.*

2. Tajuk yang dipilih adalah merupakan satu persoalan yang sedang berlaku dalam masyarakat khasnya di kalangan pemilik tanah dan pemaju- pemaju perumahan yang memberi kesan kepada:

   a. Hak pemilik tanah yang tidak dapat membangun tanah sendiri apabila Pihak Berkuasa Tempatan (PBT) enggan meluluskan pelan perancangan dan pelan bangunan di atas tanah milik sendiri.

   b. Sebahagian tanah telah terbiar kosong menyebabkan PBT telah kehilangan hasil melalui cukai taksiran. Pemilik- pemilik tanah tidak bercadang dan tidak mampu untuk mendiri apa- apa kilang di atas tanah mereka.

   c. Pewartaan tapak industri di kawasan berhampiran tempat kediaman boleh menyebabkan kacau ganggu. Terjadi sedemikian kerana sebahagian kawasan sama telah di bina kilang dan sebahagian lain masih kekal dengan perumahan. PBT tidak bercadang untuk mengambil tanah tersebut melalui Akta Pengambilan Tanah.

3. Keseluruhan soalan di kemukakan adalah adil, berpatutan dan menjurus kepada penggunaan tanah yang betul dan kaitan dengan keperluan semasa dalam masyarakat. Soalan- soalan yang di kemukakan menyentuh aktiviti- aktivti dan keperluan dalam masyarakat dan ada hubungan dengan perancangan PBT dan kutipan hasil Kerajaan.

4. Soalan 4-6 berkaitan dengan penggunaan tanah seperti dikehendaki oleh KTN. Namun dalam PBT katagori ini di bahagi kepada 3 peringkat lagi iaitu Guna Tanah Utama, Guna Tanah Sokongan dan Use Class Order. Pembahagian ini tidak

menimbulkan masalah dalam KTN **selagi tanah tersebut di guna mengikut syarat nyata di atas hakmiliknya**.

~~5.~~ Soalan 7 menimbul kekliruan kerana guna tanah dalam Jadual I ~~tidak~~ bercanggah ~~antara satu sama lain~~ dengan KTN, Dalam kolum I guna tanah utama (dalam KTN di sebut syarat nyata) ~~dan~~ dibenarkan untuk pembinaan rumah kediaman. Manakala kolum III aktiviti perniagaan di benar pembinaan bangunaan perniagaan dan tidak menghad apa- apa jenis peniagaan. Percanggahan dua pihak berkuasa tidak boleh di terima.

Dalam keadaan ini peruntukan dalam KTN terpakai mengikut seksyen 108 KTN

Conflict with local by-laws, etc.

108. Where any land affected by any by-law of, or restriction imposed by, any local authority or planning authority becomes subject by virtue of this Act to any condition which is inconsistent therewith, the condition shall prevail, and the by-law or restriction shall, to the extent of the inconsistency, cease to apply to the land.

6. Soalan 8. Penggunaan tanah yang tidak selaras dengan syarat nyata adalah merupakan satu perlanggaran syarat yang boleh di ambil tindakan mengikut seksyen 129 KTN.

Walau pun Pihak Berkuasa Negeri boleh membenarkan penggunaan tanah pertanian untuk kegunaan lain dengan mengeluarkan satu permit tidak melebihi 3 tahun namun syarat nyata masih kekal.

Dengan itu kuasa mengguna tanah selain dari syarat nyata adalah terletak di bawah bidang Pihak Berkuasa Negeri dan bukan selain dari itu.

7. Soalan 9 tidak ada pengetahuan

8. Soalan 10. Ini berkaitan dengan program pemutihan industry haram di Selangor. Amat sesuai di kemukakan untuk mendapatkan pandangan Pentadbir Tanah Selangor:

a. Mungkin di keluarkan untuk meningkatkan kutipan cukai tanah di mana ~~penggunaan~~ tuantanah telah mendapat keuntungan berbanding dengan penggunaan tanah sebelum itu. Mungkin juga desakan politik.

b. Pekeliling PTGS Bilangan 5/2007 mengarahkan cukai tanah di pinda dalam daftar cukai tanah tanpa meminda syarat nyata dalam hakmilik. Ini jelas bercanggah dengan Peraturan- Peraturan Tanah Selangor **dimana cukai tanah bergantung kepada syarat nyata tanah seperti tercatit dalam hakmilik.**

c. **Mengikut Pekeliling tersebut**, **Pentadbir Tanah** hanya perlu kepada satu endosan dalam hakmilik berkenaan **untuk mengenakan cukai baharu.** Apabila pemilik tanah tidak lagi menjalankan aktiviti berkenaan maka cukai tanah kembali kepada cukai asal.

d. Persoalannya, jika pemilik tanah enggan bayar cukai baharu, bolehkah tindakan perampasan di lakukan. Mungkin Pentadbir Tanah berdepan dengan tindakan Mahkamah.

e. Saya di fahamkan ada daerah tidak melaksanakan pekeliling ini.

9. Soalan 11. Pekeliling Ketua Pengarah Tanah Dan Galian Persekutuan Bilangan 1/2003, Tatacara Penggunaan Tanah Pertanian Bagi Tujuan Yang Tiada Berkaitan Dengan Pertanian (Disemak 2009), menyentuh penggunaan tanah pertanian tanah pertanian bagi tujuan yang tidak berkaitan dengan pertanian.

a. Pekeliling ini memberi ruang kepada pemilik tanah untuk penggunaan sewajar dan lebih praktikal.

b. Amat sesuai untuk mendapatkan pandangan Pentadbir Tanah.

10. Soalan 12. Pendekatan yang di ambil oleh Jabatan Ketua Pengarah Tanah dan Galian mengeluarkan Pekeliling Bilangan 1/2003 dengan persetujuan Pengarah-pengarah Negeri membenarkan penggunaan tanah pertanian untuk tujuan selain syarat nyata adalah memenuhi kehendak perundangan dan keperluan masyarakat.

Walaubagimana pun kebenaran sedemikian hendaklah di kawal dengan ketat supaya tidak memberi percanggahan kepada tujuan asal perancangan di satu- satu kawasan. Sebagai contoh: pembukaan kelas- kelas taska dan tadika serta pusat- pusat asuhan dan kelas pengajian al- quran boleh di benarkan dengan lot- lot rumah tertentu seperti rumah sebuah atau lot tepi.

Kebenaran yang sama boleh di cadangkan untuk katagori tanah bangunan.

11. Soalan 13. Soalan ini amat sesuai kerana Pentadbir Tanah menerima permohonan pindah milik tanah dan di atas borang pindahmilik tersebut di nyatakan nilai. Perbandingan boleh di buat dengan kawasan yang terlibat.

APPENDIX 6

Questionnaire Approvals and Remarks

UNIVERSITI TEKNOLOGI MARA

LIYANA ZAINUDIN
AP991 - PHD IN BUILT ENVIRONMENT
INTERVIEW - LOCAL AUTHORITY

UNIVERSITI TEKNOLOGI MARA

RESEARCH STUDY ON THE EFFECTS OF CONTRADICTORY IN LAND USE AND LAND POLICIES TOWARDS LAND REVENUE IN THE DISTRICT OF PETALING

Dato'/ Datin / Mr / Madam / Ms,

My name is Liyana Zainudin and I am a PhD candidate in Built Environment with Universiti Teknologi Mara (UiTM), Shah Alam. The purpose of this interview is to support quantitative and spatial findings based on local plans, state and national policies and also reports in relations to land use, land policies and land revenue in the district of Petaling and the state of Selangor. This research is conducted to study the effects of contradictory in land use and policies to land revenue in the district of Petaling, in which needs further elaborations from experts in the industry.

Within this Covid-19 pandemic period, new norms and social distancing measures, I have prepared a set of questions for the interview and would highly appreciate for these questions to be answered in writing within fourteen (14) days. Additional inputs (if any) may also be provided during the interview session via Audio or Video Conference, if it is a preference. All information obtained from this interview shall be treated as confidential and be used appropriately for the sole purpose of this academic research only. My utmost gratitude for your kind participation and input onto completing this interview. Please find the list of questions in the next page.

LIYANA ZAINUDIN
Student I/D: 2020286456
PhD Candidate in Built Environment
Faculty of Architecture, Planning and Surveying
Universiti Teknologi MARA
Mobile No.[redacted]
E-mail: liyanazza7@gmail.com

UNIVERSITI TEKNOLOGI MARA

LIST OF QUESTIONS TO BE ANSWERED IN WRITING:

1. Please clearly state your name and position in the organization.

   Name: (Please write here)

   Position & Organization (Please write here)

2. Please tell us briefly about your experience in town planning
   (Please write your answer here)

3. As one of the experts/officers in town planning in Petaling District, how do you rate the efficiency of town planning in the district and the state of Selangor? 1 being lowest, and 10 being the highest. Could you please elaborate why?

   (Please circle)

1	2	3	4	5	6	7	8	9	10
Least Efficient									Very Efficient

   (Please elaborate/write here)

4. Referring to the State Structural Plan 2020, the development theory used for the selected local authority in Selangor is based on Multiple Nuclei Theory by Harris and Ulman dated back to year 1945

   i) Is this development model still in practice?
   (Please write your answer here)

Commented [im1]: pindaan

Commented [im2]: ok

Commented [im3]: sama

Commented [im4]: Itak buat rujuk ini

ii) What were the basis of development model selection?
(Please write your answer here)

Commented [im5]: Ix boleh explain

iii) How were areas of development selected based on this model?
(Please write your answer here)

Commented [im6]: sama

iv) What is the aim or ultimate goal in terms of development for:

Commented [im7]: ok

a) the District of Petaling; and
(Please write your answer here)

b) the State of Selangor?
(Please write your answer here)

Questions 5 to 13 will be based on Table 1.

Jadual 7.1.3 : Kelas Kegunaan Tanah BPK 2.1

KOLUM I	KOLUM II	KOLUM III	
GUNA TANAH UTAMA	AKTIVITI DIBENARKAN	AKTIVITI DIBENARKAN DENGAN SYARAT	
		AKTIVITI	SYARAT
Perumahan	Densiti Rendah (Tidak Melebihi 10 unit / ekar) • Rumah Sesebuah  • Rumah Berkembar 	Perniagaan	• Bangunan Perniagaan Teres / Sesebuah mengikut Nisbah Plot yang ditetapkan dalam garis panduan pembangunan • Jenis aktiviti yang dibenarkan adalah kategori runcit dan perkhidmatan mengikut keperluan tempatan/unit kejiranan iaitu: Kedai runcit, bank/ kewangan/ insurans, pasar mini, restoran/ kedai makan segera, kedai buku dan alat tulis, cyber café, klinik, farmasi, kedai gambar, barangan elektrik, hardware dan dobi

Table 1: **Land Use and Use Class Order in MBPJ's** ***Draf Rancangan Tempatan Petaling Jaya 2 (Pengubahan 3)***

5. Are you familiar with Primary Land Use (*Guna Tanah Utama*), Secondary Land Use (*Guna Tanah Sokongan*) and Use Class Order?
(Please write your answer here)

Commented [im8]: ok

6. Could you please explain and elaborate on what is on Table 1?
(Please write your answer here)

Commented [im9]: ok

7. To your best knowledge, what is the difference between Primary Land Use (*Guna Tanah Utama*), Secondary Land Use (*Guna Tanah Sokongan*) and Use Class Order?
   (Please write your answer here)

Commented [im10]: ok

8. Over the years, there have been impending issues on the contradictory of express condition (*Syarat Nyata tanah*) as per the National Land Code 1965 (NLC) with land use, specifically in reference to Primary and its Secondary Land Use in local plans, as per the Town and Country Planning Act 1976 (TCPA).

   This can be seen in reference to Table 1, where the Primary Land Use for Residential (*Guna Tanah Utama - Perumahan*) matches Express Condition of Residential Building (based on Register Document of Title), but does not conform to Secondary Land Use for Commercial (*Aktiviti - Perniagaan*).
   Are you aware of this issue? What are your views?
   (Please write your answer here)

Commented [im11]: ok

Commented [im12]: ok

9. In relations to the previous question, are you aware that the non-conformity of land uses as per Use Class Order as oppose to the land's Express Condition is a breach of land condition under the National Land Code 1965? What are your opinions on this matter?
   (Please write your answer here)

Commented [im13]: ok

10. To the best of your knowledge, are there any model reference(s) in the world that currently practices the same approach of Primary and Secondary Land Use? If yes, were there are issues of contradiction in land use?
(Please write your answer here)

Commented [im14]: ok

11. Are there any other circular or by-laws in effect to address the issue of contradiction in land use across the state of Selangor?
(Please write your answer here)

Commented [im15]: ok

12. Given your vast experience in town planning, how would you suggest to address this issue?
(Please write your answer here)

Commented [im16]: ok

13. In your opinion, does allowances such as using a residential land to conduct a certain business activity (which are allowed as per Use Class Order) affect the market value of the said land/property? Why or why not?
(Please write your answer here)

Commented [im17]: ok

14. Based on Table 1, what is the difference in terms of Primary, Secondary Land Use and Use Class Order pertaining land and building use here as compared to those within the Limited Commercial zoning?
(Please write your answer here)

Commented [lm18]: ok

Questions 15 and 16 will be based on Table 2.

Subject	Selangor, Malaysia	Singapore	Victoria, Australia	Auckland, New Zealand
Land Registration System	Torrens	Torrens	Torrens	Torrens
Land Taxation	District and Land Office	NIL	State Revenue Office Victoria	NIL
Property Tax	NIL	Inland Revenue Authority of Singapore		Local Council
Council Rates	Local Council			
Land Administration	District and Land Office	Singapore Land Authority	Local Government (Council)	Land Matters Limited
Town Planning	Local Council	Urban Redevelopment Authority		Auckland Unitary Plan Operative

Table 2: A Comparison study of land-related revenue collections

15. In relations to revenue collection, many countries impose property tax, whilst Malaysia imposes quit rent (land tax) and assessment fee. Based on your vast experience and knowledge, how is property tax the same or different to an assessment fee which local authorities imposed as compared to other countries?
(Please write your answer here)

Commented [lm19]: ok

16. In relations to this study on how Primary and Secondary Land Use may appear contradictory in the aspects of land administration, how do you foresee land use planning in Petaling and Selangor?
(Please write your answer here)

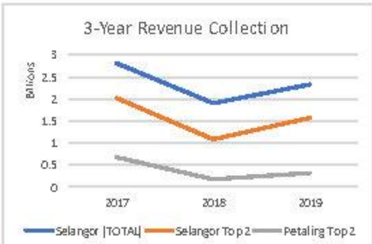
Commented [im20]: ok

Questions 17 to 19 will be based on Graph 1

Graph 1 represents the revenue collections for the state of Selangor and district of Petaling for year 2017, 2018 and 2019. The line indicated by blue colour (top) represents the state's total revenue, followed by orange line (middle) which represents the sum of Selangor's top two (2) revenue collections, and lastly grey line (bottom) which represents the sum of Petaling's top two (2) revenue collections.

Commented [im21]: ok

The top two (2) revenue collections for both Selangor and Petaling comprises of land premium and quit rent.



Graph 1: Selangor State and Petaling District Revenue Collections

17. According to the graph and to your best knowledge, is there a correlation between the sum of the top two (2) land revenue collections (land premium and quit rent) and the state's overall collection? Could you please elaborate why?
    (Please write your answer here)

Commented [im22]: ok

18. To the best of your knowledge and experience, does the exercise of 'Limited Commercial' premises affect revenue collection for the Land Office? Why and how?
    (Please write your answer here)

Commented [im23]: ok

19. Given your vast experience in town planning, what could be a suggestion to help find a consensual solution for both Land Office and Local Authority in regards to the non-conformity in land use?
    (Please write your answer here)

Commented [im24]: ok

Questions verified by industry expert panel,

Saya telah semak pada 21/6/2021 jam 2.56pm

____

(TPr Ismail bin Muhamad)
Director of Planning and Development
Subang Jaya City Council (MBSJ)
Mobile No.: 013 200 9996
E-mail: ismailmpsj@gmail.com

On this date: June 2021

About the Industry Expert Panel

TPr Ismail Muhamad, is currently serving in the Subang Jaya City Council as a Town Planning Officer.He has earned a Diploma in Urban and Regional Planning and a Bachelor's Degree (Hons) in Urban and Regional Planning from Universiti Teknologi MARA, Shah Alam. With 36 years working experienced, he started his job in a housing developer company for 3 years, after that he worked in PLANMalaysia@Selangor for 2 years, 1 year in Shah Alam City Council (formerly known as Shah Alam Municipal Council) and for the past 30 years until now, he is working in Subang Jaya City Council (formerly known as Petaling District Council and Subang Jaya City Council).

He is actively involved in the formulation of various policies, guidelines, circular, the application of Act 172, MS ISO 9001 quality procedures (development control - planning permission) and MS ISO 1900 (Shariah based Integrated Management System), preparation of development plans, development of Executive Information System (EIS), various planning project as well as management studies.

APPENDIX 7

Questionnaire Approvals and Remarks

LIYANA ZAINUDIN
AP991 - PHD IN BUILT ENVIRONMENT
INTERVIEW - LOCAL AUTHORITY

UNIVERSITI TEKNOLOGI MARA

RESEARCH STUDY ON THE EFFECTS OF CONTRADICTORY IN LAND USE AND LAND POLICIES TOWARDS LAND REVENUE IN THE DISTRICT OF PETALING

Dato'/ Datin / Mr / Madam / Ms,

My name is Liyana Zainudin and I am a PhD candidate in Built Environment with Universiti Teknologi Mara (UiTM), Shah Alam. The purpose of this interview is to support quantitative and spatial findings based on local plans, state and national policies and also reports in relations to land use, land policies and land revenue in the district of Petaling and the state of Selangor. This research is conducted to study the effects of contradictory in land use and policies to land revenue in the district of Petaling, in which needs further elaborations from experts in the industry.

Within this Covid-19 pandemic period, new norms and social distancing measures, I have prepared a set of questions for the interview and would highly appreciate for these questions to be answered in writing within fourteen (14) days. Additional inputs (if any) may also be provided during the interview session via Audio or Video Conference, if it is a preference. All information obtained from this interview shall be treated as confidential and be used appropriately for the sole purpose of this academic research only. My utmost gratitude for your kind participation and input onto completing this interview. Please find the list of questions in the next page.

LIYANA ZAINUDIN
Student I/D: 2020286456
PhD Candidate in Built Environment
Faculty of Architecture, Planning and Surveying
Universiti Teknologi MARA
Mobile No[redacted]
E-mail: liyanazza7@gmail.com

LIST OF QUESTIONS TO BE ANSWERED IN WRITING:

1. Please clearly state your name and position in the organization.

   Name: (Please write here)

   Position & Organization : (Please write here)

2. Please tell us briefly about your experience in town planning.
   (Please write your answer here)

3. As one of the experts/officers in town planning in Petaling District, how do you rate the efficiency of town planning in the district and the state of Selangor? 1 being lowest, and 10 being the highest. Could you please elaborate why?

(Please circle)

1	2	3	4	5	6	7	8	9	10
Least Efficient									Very Efficient

(Please elaborate/write here)

Commented [im1]: ok

Commented [im2]: efficiency perlukan creteria such as MS ISO Procedre, guidelines and standard, system it etc

Questions 4 to 14 will be based on Table 1.

Jadual 7.1.3 : Kelas Kegunaan Tanah BPK 2.1

KOLUM I	KOLUM II	KOLUM III	
GUNA TANAH UTAMA	AKTIVITI DIBENARKAN	AKTIVITI DIBENARKAN DENGAN SYARAT	
		AKTIVITI	SYARAT
Perumahan	Densiti Rendah (Tidak Melebihi 10 unit / ekar) • Rumah Sesebuah  • Rumah Berkembar 	Perniagaan	• Bangunan Perniagaan Teres / Sesebuah mengikut Nisbah Plot yang ditetapkan dalam garis panduan pembangunan • Jenis aktiviti yang dibenarkan adalah kategori runcit dan perkhidmatan mengikut keperluan tempatan/unit kejiranan iaitu: Kedai runcit, bank/ kewangan/ insurans, pasar mini, restoran/ kedai makan segera, kedai buku dan alat tulis, cyber café, klinik, farmasi, kedai gambar, barangan elektrik, hardware dan dobi

Table 1: **Land Use and Use Class Order in MBPJ's** ***Draf Rancangan Tempatan Petaling Jaya 2 (Pengubahan 3)***

4. Are you familiar with Primary Land Use (*Guna Tanah Utama*), Secondary Land Use (*Guna Tanah Sokongan*) and Use Class Order?
(Please write your answer here)

Commented [im3]: ok

5. Could you please explain and elaborate on what is on Table 1?
(Please write your answer here)

Commented [im4]: Ok but should have the purpose/aim

6. To your best knowledge, what is the difference between Primary Land Use (*Guna Tanah Utama*), Secondary Land Use (*Guna Tanah Sokongan*) and Use Class Order?
   (Please write your answer here)

Commented [im5]: ok

7. Over the years, there have been impending issues on the contradictory of express condition (*Syarat Nyata tanah*) as per the National Land Code 1965 (NLC) with land use, specifically in reference to Primary and its Secondary Land Use in local plans, as per the Town and Country Planning Act 1976 (TCPA).

   This can be seen in reference to Table 1, where the Primary Land Use for Residential (*Guna Tanah Utama - Perumahan*) matches Express Condition of Residential Building (based on Register Document of Title), but does not conform to Secondary Land Use for Commercial (*Aktiviti - Perniagaan*).
   Are you aware of this issue? What are your views?
   (Please write your answer here)

Commented [im6]: ok

8. In relations to the previous question, are you aware that the non-conformity of land uses as per Use Class Order as oppose to the land's Express Condition is a breach of land condition under the National Land Code 1965? What are your opinions on this matter?
   (Please write your answer here)

Commented [im7]: ok

9. To the best of your knowledge, are there any model reference(s) in the world that currently practices the same approach of Primary and Secondary Land Use? If yes, were there are issues of contradiction in land use?
(Please write your answer here)

Commented [im8]: I don't have informationand I didn't do the research

10. Are there any other circular or by-laws in effect to address the issue of contradiction in land use across the state of Selangor?
(Please write your answer here)

Commented [im9]: ok

11. Given your vast experience in town planning, how would you suggest to address this issue?
(Please write your answer here)

Commented [im10]: ok

12. In your opinion, does allowances such as using a residential land to conduct a certain business activity (which are allowed as per Use Class Order) affect the market value of the said land/property? Why or why not?
(Please write your answer here)

Commented [im11]: refer to land only or land or land with building?
If land with building should also refer to act 133

13. Based on Table 1, what is the difference in terms of Primary, Secondary Land Use and Use Class Order pertaining land and building use here as compared to those within the Limited Commercial zoning?
(Please write your answer here)

Commented [im12]: Here word land and building exisit..doyou refer both?

14. Based on your knowledge and experience in regards to Petaling Jaya City Council (MBPJ)'s Limited Commercial zoning, has there been any issue with neighbouring premises which were not zoned the same? If yes, what are some of the issues and how has MBPJ resolve them?
(Please write your answer here)

Commented [im13]: ok

Questions 15 and 16 will be based on Table 2.

Subject	Selangor, Malaysia	Singapore	Victoria, Australia	Auckland, New Zealand
Land Registration System	Torrens	Torrens	Torrens	Torrens
Land Taxation	District and Land Office	NIL	State Revenue Office Victoria	NIL
Property Tax	NIL	Inland Revenue Authority of Singapore		Local Council
Council Rates	Local Council			
Land Administration	District and Land Office	Singapore Land Authority	Local Government (Council)	Land Matters Limited
Town Planning	Local Council	Urban Redevelopment Authority		Auckland Unitary Plan Operative

Table 2: A Comparison study of land-related revenue collections

15. In relations to revenue collection, many countries impose property tax, whilst Malaysia imposes quit rent (land tax) and assessment fee. Based on your vast experience and knowledge, how is property tax the same or different to an assessment fee which local authorities imposed as compared to other countries?
(Please write your answer here)

Commented [im14]: ok

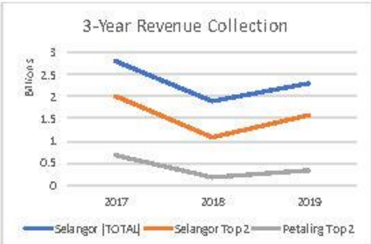
16. In relations to this study on how Primary and Secondary Land Use may appear contradictory in the aspects of land administration, how do you foresee land use planning in Petaling and Selangor?
(Please write your answer here)

Commented [lm15]: ok

Questions 17 to 19 will be based on Graph 1

Graph 1 represents the revenue collections for the state of Selangor and district of Petaling for year 2017, 2018 and 2019. The line indicated by blue colour (top) represents the state's total revenue, followed by orange line (middle) which represents the sum of Selangor's top two (2) revenue collections, and lastly grey line (bottom) which represents the sum of Petaling's top two (2) revenue collections.

The top two (2) revenue collections for both Selangor and Petaling comprises of land premium and quit rent.



Graph 1: Selangor State and Petaling District Revenue Collections

17. According to the graph and to your best knowledge, is there a correlation between the sum of the top two (2) land revenue collections (land premium and quit rent) and the state's overall collection? Could you please elaborate why?
(Please write your answer here)

Commented [im16]: ok

18. To the best of your knowledge and experience, does the exercise of 'Limited Commercial' premises affect revenue collection for the Land Office? Why and how?
(Please write your answer here)

Commented [im17]: tetiba ada limited commercial. soalan atas tidak ada

19. Given your vast experience in town planning, what could be a suggestion to help find a consensual solution for both Land Office and Local Authority in regards to the non-conformity in land use?
(Please write your answer here)

Commented [im18]: ok

Questions verified by industry expert panel,

Saya telah semak pada 21/6/2021 jam 2.48pm

____

(TPr Ismail bin Muhamad)
Director of Planning and Development
Subang Jaya City Council (MBSJ)
Mobile No.[redacted]
E-mail: ismailmpsj@gmail.com

Commented [im19]: ada pindaan

On this date: June 2021

About the Industry Expert Panel

TPr Ismail Muhamad, is currently serving in the Subang Jaya City Council as a Town Planning Officer.He has earned a Diploma in Urban and Regional Planning and a Bachelor's Degree (Hons) in Urban and Regional Planning from Universiti Teknologi MARA, Shah Alam. With 36 years working experienced, he started his job in a housing developer company for 3 years, after that he worked in PLANMalaysia@Selangor for 2 years, 1 year in Shah Alam City Council (formerly known as Shah Alam Municipal Council) and for the past 30 years until now, he is working in Subang Jaya City Council (formerly known as Petaling District Council and Subang Jaya City Council).

He is actively involved in the formulation of various policies, guide lines, circular, the application of Act 172, MS ISO 9001 quality procedures (development control - planning permission) and MS ISO 1900 (Shariah based Integrated Management System), preparation of development plans, development of Executive Information System (EIS), various planning project as well as management studies.

APPENDIX 8

Questionnaire Approvals and Remarks

UNIVERSITI TEKNOLOGI MARA

LIYANA ZAINUDIN
AP991 – PHD IN BUILT ENVIRONMENT
INTERVIEW – SELANGOR PLANNING DPTMT

17. According to the graph and to your best knowledge, is there a correlation between the sum of the top two (2) land revenue collections (land premium and quit rent) and the state's overall collection? Could you please elaborate why?
(Please write your answer here)

Commented [im22]: ok

18. To the best of your knowledge and experience, does the exercise of 'Limited Commercial' premises affect revenue collection for the Land Office? Why and how?
(Please write your answer here)

Commented [im23]: ok

19. Given your vast experience in town planning, what could be a suggestion to help find a consensual solution for both Land Office and Local Authority in regards to the non-conformity in land use?
(Please write your answer here)

Commented [im24]: ok

Questions verified by industry expert panel,

[redacted]

(TPr Ismail bin Muhamad)
Director of Planning and Development
Subang Jaya City Council (MBSJ)
Mobile No.: 013 200 9996
E-mail: ismailmpsj@gmail.com

On this date: 22 June 2021

17. According to the graph and to your best knowledge, is there a correlation between the sum of the top two (2) land revenue collections (land premium and quit rent) and the state's overall collection? Could you please elaborate why?
(Please write your answer here)

Commented [im16]: ok

18. To the best of your knowledge and experience, does the exercise of 'Limited Commercial' premises affect revenue collection for the Land Office? Why and how?
(Please write your answer here)

Commented [im17]: tetiba ada limited commercial...soalan atas tidak ada

19. Given your vast experience in town planning, what could be a suggestion to help find a consensual solution for both Land Office and Local Authority in regards to the non-conformity in land use?
(Please write your answer here)

Commented [im18]: ok

[redacted]

(TPr Ismail bin Muhamad)
Director of Planning and Development
Subang Jaya City Council (MBSJ)
Mobile No.: [redacted]
E-mail: ismailmpsj@gmail.com

Commented [im19]: ada pindaan

On this date: 22 June 2021

APPENDIX 9

Official Letters - Data Collection

www.uitm.edu.my

UNIVERSITI TEKNOLOGI MARA | Fakulti Senibina, Perancangan dan Ukur

Rujukan Kami : 100-FSPU (HEA/PPS.36/4/3) (A)
Tarikh : 08/11/2021

TUAN MOHAMAD AZHAN BIN MD AMIR
Datuk Bandar
Majlis Bandaraya Petaling Jaya
Jalan Yong Shook Lin
46675 Petaling Jaya
Selangor

Tuan

MEMOHON KEBENARAN MENDAPATKAN MAKLUMAT SECARA SOAL SELIDIK
NAMA : LIYANA ZAINUDIN
K/P UiTM : 2020286456
NO K/ PENGENALAN : 840530105056
NO TELEFON : 0193383773

Dengan segala hormatnya perkara di atas dirujuk.

Merujuk perkara di atas, dimaklumkan bahawa pemegang surat ini adalah pelajar program AP991-Doktor Falsafah Alam Bina kolej Pengajian Alam Bina, Universiti Teknologi MARA. Pelajar dikehendaki menjalankan satu kajian akademik bagi memenuhi keperluan tesis bertajuk: **"The Effects of Contradictory in Land Use Plans and Land Policies to Land Revenue in the District of Petaling"** Untuk makluman pelajar adalah dibawah seliaan Prof Madya Dr Zaharah Mohd Yusoff.

2. Sehubungan itu, berikutan penularan wabak COVID-19, pengumpulan maklumat yang dilakukan secara fizikal hendaklah mematuhi Prosedur Operasi Standard (SOP) yang ditetapkan oleh Majlis Keselamatan Negara (MKN).

3. Sehubungan dengan itu, pihak jabatan berharap pihak tuan tidak keberatan untuk memberi kerjasama serta bantuan kepada pelajar tersebut untuk melaksanakan tugasan akademik yang diperlukan. Kerjasama daripada pihak tuan dalam perkara ini sangatlah dihargai dan disanjung tinggi demi kemajuan akademik pelajar.

Sekian, terima kasih.

"WAWASAN KEMAKMURAN BERSAMA 2030"
"BERKHIDMAT UNTUK NEGARA"

[redacted]

PROF MADYA Sr Ts DR ZULHABRI ISMAIL
Ketua Pusat Pengajian Siswazah

(No. Tel.: 03-55211567/1563)
(No. Faks: 03-55444353)

Fakulti Senibina, Perancangan dan Ukur
Kompleks Tahir Majid
Universiti Teknologi MARA
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Tel: (+03) 5544 4417/4236/4390/4440
Faks: (+03) 5544 4353

ISO 9001:2015 No. Sijil: 10120156

UiTM di hatiku

F | S | P | U

Fakulti Senibina, Perancangan & Ukur
Faculty of Architecture, Planning & Surveying

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40450 Shah Alam
Selangor Darul Ehsan
Malaysia
Tel : (03) 5544 4347 / 4236
Faks : (03) 5544 4353

TERIMA
09 FEB 2021
PEJABAT DAERAH DAN TANAH PETALING

10 FEB 2021
KPPD(T)

UNIVERSITI TEKNOLOGI MARA

Rujukan Kami :100-FSPU (HEA/PPS.36/4/3) (A)
Tarikh : 4 Januari 2021

YBhg. DATO' JOHARY BIN ANUAR
Pejabat Daerah dan Tanah Petaling
Kompleks Pejabat Kerajaan Daerah Petaling
No.1, Persiaran Atmosfera
Seksyen U5, 40150 Shah Alam
SELANGOR DARUL EHSAN

KPPD (T)		PPD (Hasil)	
KPPD (PD)		PPD (LMS/Warta/PBT)	
KPPD (KP)		PPD (Masyarakat)	
PPD (Pent/Kew)		PPD (Fizikal 1)	
PPD (Pelupusan)		PPD (Fizikal 2)	
PPD (Tanah)		PPT (Integriti)	
PPD (Penguatkuasa)		PPUU	
PPD (Pendaftaran)		PPTM (ICT)	
PPD (KEB/P.milik)		P.Degis	

Ok.

YBhg. Dato',

MEMOHON KEBENARAN MENDAPATKAN MAKLUMAT KAJI SELIDIK

ap.

NAMA PELAJAR : LIYANA ZAINUDIN
K/P UITM : 2020286456
NO. TELEFON : 019-3383773

DATO' JOHARY BIN ANUAR, D.P.M.S.
Pegawai Daerah Petaling
Pejabat Daerah Dan Tanah Petaling

Merujuk perkara di atas, dimaklumkan bahawa pemegang surat ini adalah pelajar program **Doctor of Philosophy (Built Environment) (AP991)** Fakulti Senibina Perancangan dan Ukur, Universiti Teknologi MARA. Pelajar ini dikehendaki menjalankan satu kajian akademik bagi memenuhi keperluan kursus/tesis bertajuk: **" The Effects of Contradictory in Land Use Plans and Land Policies to Land Revenue in the District of Petaling"**. Pelajar tersebut adalah di bawah seliaan Profesor Madya Dr. Zaharah binti Mohd Yusoff.

2. Untuk kursus tersebut beliau memerlukan beberapa maklumat dan data tambahan dari jabatan/ agensi YBhg. Dato' yang mana akan digunakan khusus untuk tujuan akademik sahaja.

3. Untuk makluman pihak YBhg. Dato' berikutan penularan wabak Covid-19, Perintah Kawalan Pergerakan Pemulihan (PKPP) dan Perintah Kawalan Pemulihan Bersyarat (PKPB), Pekeliling Naib Canselor dan Surat Pekeliling Timbalan Naib Canselor (Akademik dan Antarabangsa), setiap pelajar perlu mematuhi peraturan berikut:-

i) **Organisasi Di Kawasan Zon Hijau dan Zon Kuning**
Pelajar yang berkunjung di zon hijau dan zon kuning untuk menjalankan kajian secara secara fizikal dikehendaki mematuhi Prosedur Operasi Standard (SOP) yang ditetapkan oleh pihak organisasi berkenaan, berpandukan kepada SOP Majlis Keselamatan Negara (MKN) dan Kementerian Kesihatan Malaysia (KKM).

PENTING
Pelajar tidak dibenarkan menjalankan kajian jika melibatkan merentas negeri/daerah sekiranya pelajar/organisasi berada di dalam Kawasan PKPD.

PPD (Pelupusan)	
PPD (Pem. Tanah)	
PPD (Penguatkuasa)	
PPD (Pendaftaran)	
PPD (Pindah Milik)	
PPD (Hasil)	
PPD (LMS/Warta/PT)	
P.Degis	

Sila bdangn.
10/2

Town & Regional Planning Perancangan Bandar & Wilayah
Architecture Senibina
Quantity Surveying Ukur Bahan
Estate Management Pengurusan Hartanah
Construction Pembinaan
Interior Architecture Senibina Dalaman
Landscape Architecture Senibina Landskap
Building Surveying Ukur Bangunan
Park & Amenity Management Pengurusan Taman & Ameniti
Surveying Science & Geomatic Sains Ukur & Geomatik

Generations of Professional Excellence

APPENDIX 10

List of LC (Institution) in RTPJ1

Senarai Zon Perdagangan Terhad (Institusi) RTPJ 1

BIL	LOKASI	NO LOT	JUMLAH UNIT	CATATAN
1.	Jalan Dato' Abu Bakar	1,2,3,4,5,6,7,8,9,10,12,67,68,69,70,71,72,73,74,110,111,112,189,190,191,192,193,194,195,196,197	31	
2.	Jalan Universiti	2,3,4,5,29,30,31,32,33,34,35,36,4,5,199,200,201,202,203,204,205,206,207	23	
3.	Jalan SS2/24	43455,43456,43457,43458,43459,43460,43461,43462,43463,43464,43465,43466,43467,43468,43469,43470,43472,43473	18	
4.	Jalan SS2/59	43474	1	
5.	Jalan Kemajuan	312,314,316,318,320,322,325,327,328,329,330,331,332,333,334,335,336,337,338,339,340,613,614,615,616,617,618,619,620,621,622,623,624,625,626	35	
6.	Jalan Utara	189,190,191,192,193,194,195,196,197,198,283,284,285,286,287,288,403,404,405,406,407,408,516,517,518,519,520,521,522,523,524	26	
7.	Lorong Utara	6,7,8,9,10,11,12,13,14,15,16,17,18,19,20,21,22,23,24,25,26,28,29,30,31,32,33,34,35,36,37,38	32	
8.	Lorong Utara B	44,45,46,47	4	
9.	Jalan 14/28	100,101,102,103	4	
10.	Jalan 14/24	113,114,115,116,117,118,119,120,121	9	
11.	Jalan 20/7	41,42,43,44	4	
12.	Jalan 21/1	46459,46460,46461,46462,46463	5	
13.	Jalan Selangor	88,89,90,91,92,93,94,96,142,141,142,144,145,146,173,183,184,185,191	19	
14.	Jalan Templer	56,57,58,104,103,102,133,134,135,136,137,138,139,140,168,169,170,171,172,173,174,176	22	
15.	Jalan Timur	6,7,8,9,10,120	6	
16.	Jalan Gasing	207,208,209,210,211,212,213,219,230,231,232,233,234,235,236,237,238,239,240,241,330,331,332,333,334,335,336,337,	143	

		338,339,340,72,73,74,75,76,77,78,79,80,81,82,83,543,544,565,566,567,568,569,570,571,572,573,574,575,576,577,578,579,580,581,381,382,383,384,385,386,387,388,389,390,391,392,393,394,112,113,114,115,116,117,2,3,4,5,33,34,35,36,37,38,39,40,41,83,177,178,650,651,652,653,654,655,656,657,658,659,660,661,662,663,664,665,666,667,426,427,428,429,430,431,437,443,444,450,456,5494,5495,5502,5550,5558,5559,5560,5573,208,209,212,213,216,217,219,220		
17.	Jalan Templer	3,4,5	3	
18	Jalan 19/2	81,1397,60538	3	
		JUMLAH	388	

APPENDIX 11

List of LC (Services in RTPJ1)

Senarai Zon Perdagangan Terhad (Perkhidmatan) RTPJ 1

BIL	LOKASI	NO LOT	JUMLAH UNIT	CATATAN
1.	Jalan Prof. Khoo Kay Kim	1,102,4,5,104,7	5	
2.	Jalan Dato' Abdul Aziz 14/29	33	1	
3.	Jalan 19/1	2,3,4,5,51613,10,19,20,21,22, 23,34,28,29,30,31	16	
4.	Lorong 19/1A	51612,13,14,15,16,17,18	7	
5.	Lorong 19/1B	6,7,26614,24,25,26,27,48765, 48766	9	
6.	Jalan 20/1	19528,19529,19530,19531,19 532,19533,19534,19535,1953 6,19537,19538,19539,19540,1 9541,19542,19543,19544,195 45,19546,19547	20	
7.	Jalan 51A/223	1476,311,330,331,2006,316,3 17,318,319	9	
8.	Jalan 51A/221	3,4,1480,501	4	
9.	Jalan 51A/219	356,353,354,13507,616,615,6 12,611,610,609,23522,23521	12	
10.	Jalan 51A/225	357	1	
11.	Jalan SS9A/14	360	1	
12.	Jalan Tandang 51/204A	4,5,12	3	
13.	Jalan Kilang 51/205	1,2,3,72,95,67,93	7	
14.	Jalan 51/217	56,57,58	3	
		JUMLAH	98	

APPENDIX 12

SPSS Results

1) Familiar with local plan, zoning & use class order

	Familiar with local plan, zoning & use class order	
	No	Yes
	Count	Count
Managerial Level	28	94
Supporting staff	192	127
Top Management	6	11

2) Familiar with local plan, zoning, use class order & express condition

	Familiar with local plan, zoning, use class order & express condition	
	No	Yes
	Count	Count
Managerial Level	33	88
Supporting staff	207	111
Top Management	7	10

3) Familiar with express condition & land conversion

	Familiar with express condition & land conversion	
	No	Yes
	Count	Count
Managerial Level	28	93
Supporting staff	163	162
Top Management	6	11

4) Familiar with express condition, land conversion & local plan

	Familiar with express condition, land conversion & local plan	
	No	Yes
	Count	Count
Managerial Level	38	83
Supporting staff	194	123
Top Management	6	11

5) Familiar with ALL (local plan, zoning, use class order, express condition & land conversion)

	Familiar with ALL (local plan, zoning, use class order, express condition & land conversion)	
	No	Yes
	Count	Count
Managerial Level	41	80
Supporting staff	217	103
Top Management	7	10

~~6) *Q.6: Yes, must conduct land conversion (amongst those familiar with ALL)~~

7) Total respondent(s)

		Count
Total respondent(s)	Managerial Level	122
	Supporting staff	328
	Top Management	17

Summary of correspondence on survey by public of Selangor

8) Familiar with local plan, zoning & use class order

		Familiar with local plan, zoning & use class order	
		No	Yes
		Count	Count
No response		1	1
	51 years old and above (51 tahun dan ke atas)	2	0
	Between 41 and 50 years old (Di antara 41 dan 50 tahun)	1	0
Employed (Bekerja)	20 years old or less (20 tahun dan ke bawah)	1	0
	51 years old and above (51 tahun dan ke atas)	35	23
	Between 21 and 30 years old (Di antara 21 hingga 30 tahun)	37	21
	Between 31 and 40 years old (Di antara 31 dan 40 tahun)	137	78
	Between 41 and 50 years old (Di antara 41 dan 50 tahun)	53	27
Unemployed (Tidak Bekerja) - Proceed to Question 5 (Teruskan ke Soalan 5)	51 years old and above (51 tahun dan ke atas)	37	9
	Between 21 and 30 years old (Di antara 21 hingga 30 tahun)	8	1
	Between 31 and 40 years old (Di antara 31 dan 40 tahun)	11	1
	Between 41 and 50 years old (Di antara 41 dan 50 tahun)	12	1

9) Familiar with local plan, zoning, use class order & express condition

		Familiar with local plan, zoning, use class order & express condition	
		No	Yes
		Count	Count
		2	1
	51 years old and above (51 tahun dan ke atas)	2	0
	Between 41 and 50 years old (Di antara 41 dan 50 tahun)	1	0
Employed (Bekerja)	20 years old or less (20 tahun dan ke bawah)	1	0
	51 years old and above (51 tahun dan ke atas)	36	20
	Between 21 and 30 years old (Di antara 21 hingga 30 tahun)	40	18
	Between 31 and 40 years old (Di antara 31 dan 40 tahun)	144	71
	Between 41 and 50 years old (Di antara 41 dan 50 tahun)	54	26
Unemployed (Tidak Bekerja) - Proceed to Question 5 (Teruskan ke Soalan 5)	51 years old and above (51 tahun dan ke atas)	38	8
	Between 21 and 30 years old (Di antara 21 hingga 30 tahun)	9	0
	Between 31 and 40 years old (Di antara 31 dan 40 tahun)	11	1
	Between 41 and 50 years old (Di antara 41 dan 50 tahun)	12	1

10) Familiar with express condition & land conversion

		Familiar with express condition & land conversion	
		No	Yes
		Count	Count
No response		2	1
	51 years old and above (51 tahun dan ke atas)	2	0
	Between 41 and 50 years old (Di antara 41 dan 50 tahun)	1	0
Employed (Bekerja)	20 years old or less (20 tahun dan ke bawah)	1	0
	51 years old and above (51 tahun dan ke atas)	18	38
	Between 21 and 30 years old (Di antara 21 hingga 30 tahun)	34	24

		Between 31 and 40 years old (Di antara 31 dan 40 tahun)	115	100
		Between 41 and 50 years old (Di antara 41 dan 50 tahun)	35	45
	Unemployed (Tidak Bekerja) - Proceed to Question 5 (Teruskan ke Soalan 5)	51 years old and above (51 tahun dan ke atas)	28	18
		Between 21 and 30 years old (Di antara 21 hingga 30 tahun)	8	1
		Between 31 and 40 years old (Di antara 31 dan 40 tahun)	9	3
		Between 41 and 50 years old (Di antara 41 dan 50 tahun)	11	2

11) Familiar with express condition, land conversion & local plan

		Familiar with express condition, land conversion & local plan	
		No	Yes
		Count	Count
		2	1
	51 years old and above (51 tahun dan ke atas)	2	0
	Between 41 and 50 years old (Di antara 41 dan 50 tahun)	1	0
Employed (Bekerja)	20 years old or less (20 tahun dan ke bawah)	1	0
	51 years old and above (51 tahun dan ke atas)	34	22
	Between 21 and 30 years old (Di antara 21 hingga 30 tahun)	37	21
	Between 31 and 40 years old (Di antara 31 dan 40 tahun)	141	74
	Between 41 and 50 years old (Di antara 41 dan 50 tahun)	43	37
Unemployed (Tidak Bekerja) - Proceed to Question 5 (Teruskan ke Soalan 5)	51 years old and above (51 tahun dan ke atas)	37	9
	Between 21 and 30 years old (Di antara 21 hingga 30 tahun)	8	1
	Between 31 and 40 years old (Di antara 31 dan 40 tahun)	11	1
	Between 41 and 50 years old (Di antara 41 dan 50 tahun)	12	1

12) Familiar with ALL (local plan, zoning, use class order, express condition & land conversion)

		Familiar with ALL (local plan, zoning, use class order, express condition & land conversion)	
		No	Yes
		Count	Count
		2	1
	51 years old and above (51 tahun dan ke atas)	2	0
	Between 41 and 50 years old (Di antara 41 dan 50 tahun)	1	0
Employed (Bekerja)	20 years old or less (20 tahun dan ke bawah)	1	0
	51 years old and above (51 tahun dan ke atas)	36	20
	Between 21 and 30 years old (Di antara 21 hingga 30 tahun)	41	17
	Between 31 and 40 years old (Di antara 31 dan 40 tahun)	151	64
	Between 41 and 50 years old (Di antara 41 dan 50 tahun)	56	24
Unemployed (Tidak Bekerja) - Proceed to Question 5 (Teruskan ke Soalan 5)	51 years old and above (51 tahun dan ke atas)	38	8
	Between 21 and 30 years old (Di antara 21 hingga 30 tahun)	9	0
	Between 31 and 40 years old (Di antara 31 dan 40 tahun)	11	1
	Between 41 and 50 years old (Di antara 41 dan 50 tahun)	12	1

13) Owns property in Selangor

		Owns property in Selangor	
		No	Yes
		Count	Count
No response		0	1
	51 years old and above (51 tahun dan ke atas)	0	2
	Between 41 and 50 years old (Di antara 41 dan 50 tahun)	0	1
Employed (Bekerja)	20 years old or less (20 tahun dan ke bawah)	1	0
	51 years old and above (51 tahun dan ke atas)	1	57
	Between 21 and 30 years old (Di antara 21 hingga 30 tahun)	14	43
	Between 31 and 40 years old (Di antara 31 dan 40 tahun)	31	184
	Between 41 and 50 years old (Di antara 41 dan 50 tahun)	4	76
Unemployed (Tidak Bekerja) - Proceed to Question 5 (Teruskan ke Soalan 5)	51 years old and above (51 tahun dan ke atas)	4	41
	Between 21 and 30 years old (Di antara 21 hingga 30 tahun)	5	4
	Between 31 and 40 years old (Di antara 31 dan 40 tahun)	2	10
	Between 41 and 50 years old (Di antara 41 dan 50 tahun)	0	13

~~14) *Q.8: Yes, must conduct land conversion (amongst those familiar with ALL)~~

15) Total Respondent(s)

		Count
		4
	51 years old and above (51 tahun dan ke atas)	2
	Between 41 and 50 years old (Di antara 41 dan 50 tahun)	1
Employed (Bekerja)	20 years old or less (20 tahun dan ke bawah)	1
	51 years old and above (51 tahun dan ke atas)	58
	Between 21 and 30 years old (Di antara 21 hingga 30 tahun)	58
	Between 31 and 40 years old (Di antara 31 dan 40 tahun)	216
	Between 41 and 50 years old (Di antara 41 dan 50 tahun)	80
Unemployed (Tidak Bekerja) - Proceed to Question 5 (Teruskan ke Soalan 5)	51 years old and above (51 tahun dan ke atas)	46
	Between 21 and 30 years old (Di antara 21 hingga 30 tahun)	9
	Between 31 and 40 years old (Di antara 31 dan 40 tahun)	12
	Between 41 and 50 years old (Di antara 41 dan 50 tahun)	13

AUTHOR'S PROFILE

Liyana Zainudin is a PhD candidate in the field of Built Environment at Universiti Teknologi MARA (UiTM) Malaysia with eleven years of industrial experience in both land and strata administration in Selangor, specifically in the field of land development, land registration, strata enforcement and strata registration. She has earned her Master's Degree in Business (e-Business and Communication) from Swinburne University of Technology, Melbourne, Australia in 2008 and a Bachelor's Degree in E-Commerce (Hons.) from Multimedia University, Cyberjaya, Malaysia in 2006. She is currently attached to the Forestry Department in Selangor, Malaysia and also an active member of Malaysian Professional Land Society.

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