



**JABATAN KEWANGAN  
DEWAN BANDARAYA KUALA LUMPUR**

**TERMS OF THE ASSESSMENT TAX REFUND APPLICATION**

The refund of the assessment tax will can only be considered if the conditions under Section 162, Local Government Act 1976 (Act 171) as below are complied with.

1. Application can be made if the building is **vacant** and **cannot be rented** for more than 1 calendar month.
2. Applicant must submit a **written application** for the assessment tax refund **within 7 days** from the commencement of the vacancy.
3. Applicant must **submit** the reasonable **evidence / proves** as below :-
  - a) That such building is in good repair and fit for occupation
  - b) That every reasonable effort to obtain a tenant has been made
  - c) That the rent demanded is a reasonable one
  - d) That the building has been vacant during the whole period for which the refund is claimed
4. Applicant must submit newspaper advertising clippings or copy of advertising receipts or letter from appointed real estate agent for paragraph 3.
5. If the building has been undergoing repairs for the purpose of rendering it fit for occupation or reconstruction it shall not be necessary to prove, in respect of such claims the matters specified in paragraphs 3(a), 3(b) and 3(c).
6. Applicant must state the dates on which the building is unoccupied and the correspondence address.
7. The date considered is the **date application is received**. (If the application is received after the 7<sup>th</sup> of the month, the eligibility period for the future will be calculated in the following month).
8. Application must be made for **every term** if the building is unoccupied.
9. **Building for sale is not eligible** for the assessment tax refund application.
10. **For buildings under shop house, commercial and industry, the minimum area** for tax assessment refund is 1,000 square foot. The area under 1,000 square foot is not eligible.

**REMINDER**

**The assessment tax refund will not be considered if there are arrears of the assessment.**