

## LEMBARAN SEMAK BAGI CUKAI SETEM PERMOHONAN PINDAH MILIK TANAH

Setiap permohonan Pindah Milik Tanah/Hartanah yang dihadapkan ke Jabatan Tanah akan dikenakan bayaran Cukai Setem mengikut AKTA SETEM, PENGGAL 34.

Semua dokumen dan maklumat yang diperlukan hendaklah dihadapkan bersama semasa menghadapkan permohonan melalui LARIS (*softcopy*) atau menghadapkannya ke Bahagian Pendaftaran (*hardcopy*) semasa menandatangani *Memorandum of Transfer* (M.O.T.).

Semua maklumat/dokumen yang dihadapkan hendaklah terang, jelas dan mudah untuk dibaca.

### **A. Semua permohonan Pindah Milik Tanah hendaklah menyertakan maklumat/dokumen berikut bagi keperluan Cukai Setem;**

1	Salinan geran tanah yang di Pindah Milik.
2	Salinan Peta Ukur (RSO) terkini berskala 1:2500 yang menunjukkan kedudukan LOT tanah (Nota: Dibeli dari Jabatan Ukur).
3	Alamat tanah dan bangunan yang di Pindah Milik (a) Nombor bangunan, simpang dan nama jalan.
4	Nombor telefon pemilik tanah asal.
5	Nombor telefon pemilik/penghuni/penyewa bangunan.

### **B. Bagi tanah yang diPindah Milik yang ada kemajuan/bangunan di atasnya seperti rumah kediaman, rumah kedai, gudang, kilang, bengkel dan seumpamanya sila sertakan;**

- (a) Salinan Pelan\* Kemajuan Tanah.
- (b) Salinan Pelan\* kesemua Lantai Bangunan
- (c) Salinan Pelan\* Pandangan Depan, Belakang dan Sisi Bangunan
- (d) Nama Pengurus Bangunan, alamat, nama syarikat dan nombor telefon.
- (e) Nama penyewa setiap bangunan/petak/unit.
- (f) Sewa, tarikh sewa bermula dan berakhir bagi setiap bangunan/petak/unit.
- (g) Salinan sijil premium Insuran bangunan.
- (h) Salinan resit pembayaran Cukai Bangunan bagi tanah-tanah yang termasuk dalam kawasan Bandaran.
- (i) Salinan resit kos penyelenggaraan dan pengurusan bangunan-pembersihan, bekalan air, elektrik, telefon, kawalan serangga.

\* Pelan bangunan yang disertakan hendaklah menunjukkan cop kelulusan oleh pihak ABCi/berkenaan dan nombor LOT/plot tanah.

### **C. Bagi bangunan khusus seperti Hotel, Stesyen Minyak, Panggung Wayang, Pembangunan Pelbagai Penggunaan (*Mixed Use Development*);**

- (a) Salinan Penyata Kira-Kira (bagi 3 tahun kebelakangan) dan/atau
- (b) Salinan Akaun Untung dan Rugi/*Profit and Loss Account* (bagi 3 tahun kebelakangan).

#### **Sila ambil maklum:**

**LAWAT PERIKSA ke tanah/bangunan berkenaan AKAN DIJALANKAN bagi setiap permohonan Pindah Milik Tanah/Hartanah berkenaan.**

**Pihak Bahagian Penaksiran akan menghubungi pemohon apabila;**

- ⊕ maklumat lanjut berkaitan diperlukan; dan
- ⊕ membuat pemeriksaan, penyukatan dan mengambar (luar dan dalam) kesemua bangunan yang ada di atas tanah berkenaan.

**Bagi maklumat lanjut, sila hubungi Bahagian Penaksiran  
2381181 sambungan 4215 atau 4216 (Brunei Muara & Temburong)  
03-331542 (Belait) 04-221372 (Tutong)**

## CHECKLIST FOR STAMP DUTY LAND TITLE TRANSFER APPLICATION

All land transfer applications submitted to the Land Department will be imposed a stamp duty fee according to STAMP DUTY ACT, CHAPTER 34.

All documents and information must be submitted on lodging the Land Transfer application via LARIS (softcopy) or the hard copy submitted on signing the Memorandum of Transfer (M.O.T) at the Land Registration Section.

All documents and information submitted must be clear and readable.

**A. Every Land Title Transfer Application must be submitted with information/documents as stated below for the purpose of stamp duty;**

1	Copy of Land Title.
2	Copy of the Survey Sheet (RSO -scale 1:2500) showing the location of the subject land (Note: Purchase from the Survey Department).
3	Address of the land/building. ✓ Building number, Junction number and name of the road.
4	Telephone number of the original land owner/s.
5	Telephone number of building owner, occupier or renter/s.

**B. Every Land Title Transfer Application with development on the land such as residential housing/s, shop-houses, warehouse, factories, workshops and the likes must submit;**

- (a) Copy of site development plan\*.
- (b) Copy of all floor areas plan\*.
- (c) Copy of cross section/ sides/ elevation plans\*.
- (d) Name of the Property Manager, address, company name and telephone number.
- (e) Tenants names for each building units.
- (f) Starts and ends date of the tenancy agreement for each building units.
- (g) Rental of each building units.
- (h) Copy of building's insurance premium.
- (i) Copy of Building Tax receipt issued by the Municipal Department -if the land is located within the Municipal Area.
- (j) Copy of receipts on management and maintenance costs of the building - cleaning, water electrical supplies and pesticides costs.

\* Building Plans submitted must shows the stamping of approval by ABCi/relevant authority and the LOT/plot number.

**C. For special purpose use building such as Hotel, Petrol Station, Cinemas, and Mixed Use Development) must submit;**

- (a) Copy of Financial Statement (for the last 3 years) and/or;
- (b) Copy of Profit and Loss Account (for the last 3 years).

### DO TAKE NOTE:

**SITE INSPECTION will be carried out on the subject land and buildings for every land Title Transfer application.**

**The Valuation staffs will contact the applicant/s for;**

⊕ **Further information and documentations.**

⊕ **Will do inspection, measure and take photographs (outside and inside) of all buildings on the subject land.**

**For further information, please contact Valuation Section at  
2381181 ext 4215 or 4216 (Brunei Muara & Temburong)  
03-331542 (Belait) 04-221372 (Tutong)**