

In brief

On 13 June 2025, the Director of the Land and Mines Office of Johor issued Circular No. 3 of 2025, regarding amendments to the applicable rates of fees and levy chargeable under Schedule 6, Arrangement V of the Johor Land Rules 1966. The revised rates will come into effect on 1 July 2025. This brief provides an overview of the key changes in the revised rates, specifically concerning foreigners and foreign companies.



Revised Registration Fees, Application Fees and Levy Amount



Effective Date:
1 July 2025**

**Note: We have been made to understand that pursuant to Circular No. 29/2025 dated 26 June 2025 by the Johore Bar Committee, the new rates will take effect on 1 September 2025, but no official circular has been issued by Director of the Land and Mines Office of Johor.



Exempted: Revised rates would not apply if the sale and purchase agreement has been executed and stamped before 1 July 2025 and the application is submitted at the Land Office by 29 August 2025.

To recap, any foreign individuals / foreign companies propose to acquire ownership or interest in land or real property in Peninsular Malaysia are required to obtain the prior written approval from the State Authority pursuant to Section 433B of the National Land Code (Revised 2020) [Act 828] ("**S433B Approval**"). Application fees for the S433B Approval application has now been revised:



Registration Fees:

Based on the higher of the market value of the land (as determined by JPPH) / purchase price of the land	Before	After
RM500,000 – RM600,000	RM2,000 + (RM100 for every RM50,000 increase) * <i>Simplified formula:</i> <i>About 0.2% + RM1000</i>	RM2,500
RM600,000 – RM700,000		RM3,000
RM700,000 – RM800,000		RM3,500
RM800,000 – RM900,000		RM4,000
RM900,000 – RM1,000,000		RM4,500
RM1,000,000 and above		RM4,500 + (RM250 for every RM50,000 increase) * <i>Simplified formula:</i> <i>About 0.5% - RM500</i>




Application Fees for Section 433B Approval Application:


	Before	After
S433B Approval Application Fees	RM1,000	RM2,000
Fees for any request for extension of time on the validity period of the S433B Approval	RM1,000	RM2,000
Fees being the penalty for late payment of levy amount within 30 days	RM1,000	RM2,000
Application to appeal for rejected consent application to acquire land by the non-citizen or foreign company, per title	RM2,000	RM3,000

Updates on Land Office Fees in Johor

Circular No. 3 of 2025 issued by Director of the Lands and Mines Office of Johor

The State of Johor has now revised the levy amount (which initially applies across the board at the rate of 2%) based on the category of land use of the land. A brief summary of the revision is as follows:

 Levy Amount for Section 433B Approval for Residential Properties:		
	Before	After
Direct Purchase from Developer	Higher of: <ul style="list-style-type: none"> 2% of the purchase price of the land as stated in the stamped sale and purchase agreement (duly stamped under the Stamp Act 1949 [Act 378]) OR <ul style="list-style-type: none"> RM20,000 	Higher of: <ul style="list-style-type: none"> 3% of the purchase price of the land as stated in the stamped sale and purchase agreement (duly stamped under the Stamp Act 1949 [Act 378]) OR <ul style="list-style-type: none"> a minimum of RM30,000
Subsale purchase	Higher of: <ul style="list-style-type: none"> 2% of the market value of the land (determined by Valuation and Property Services Department ("JPPH")) OR <ul style="list-style-type: none"> RM20,000 	Higher of: <ul style="list-style-type: none"> 3% of market value of the land (determined by JPPH) OR <ul style="list-style-type: none"> 3% of purchase price of the land as stated in the stamped sale and purchase agreement (duly stamped under the Stamp Act 1949 [Act 378]) OR <ul style="list-style-type: none"> a minimum of RM30,000
Lease	Higher of: <ul style="list-style-type: none"> 2% of the value of the lease in the stamped lease agreement (duly stamped under the Stamp Act 1949 [Act 378]) OR <ul style="list-style-type: none"> RM20,000 	Higher of: <ul style="list-style-type: none"> 3% of the value of the lease as stated in the stamped lease agreement (duly stamped under the Stamp Act 1949 [Act 378]) OR <ul style="list-style-type: none"> a minimum of RM30,000

 Levy Amount for Section 433B Approval for Commercial Properties:		
	Before	After
Direct Purchase from Developer	Higher of: <ul style="list-style-type: none"> 2% of the purchase price of the land as stated in the stamped sale and purchase agreement (duly stamped under the Stamp Act 1949 [Act 378]) OR <ul style="list-style-type: none"> RM20,000 	Higher of: <ul style="list-style-type: none"> 3% of the purchase price of the land as stated in the stamped sale and purchase agreement (duly stamped under the Stamp Act 1949 [Act 378]) OR <ul style="list-style-type: none"> a minimum of (i) RM30,000 or (ii) RM50,000, in a case where the sale of the land is below the minimum threshold of RM1,000,000 (for serviced apartments) subject to the State Authority's approval.
Subsale purchase	Higher of: <ul style="list-style-type: none"> 2% of the market value of the land (determined by Valuation and Property Services Department ("JPPH")) OR <ul style="list-style-type: none"> RM20,000 	Higher of: <ul style="list-style-type: none"> 3% of market value of the land (determined by JPPH); OR <ul style="list-style-type: none"> 3% of purchase price of the land as stated in the stamped sale and purchase agreement; OR <ul style="list-style-type: none"> a minimum of RM30,000
Lease	Higher of: <ul style="list-style-type: none"> 2% of the value of the lease in the stamped lease agreement (duly stamped under the Stamp Act 1949 [Act 378]) OR <ul style="list-style-type: none"> RM20,000 	Higher of: <ul style="list-style-type: none"> 3% of the value of the lease as stated in the stamped lease agreement (duly stamped under the Stamp Act 1949 [Act 378]) OR <ul style="list-style-type: none"> a minimum of RM30,000

Updates on Land Office Fees in Johor

Circular No. 3 of 2025 issued by Director of the Lands and Mines Office of Johor



Levy Amount for Section 433B Approval for Industrial Lands:

	Before	After
Direct Purchase from Developer	Higher of: <ul style="list-style-type: none"> 2% of the purchase price of the land as stated in the stamped sale and purchase agreement (duly stamped under the Stamp Act 1949 [Act 378]) <p>OR</p> <ul style="list-style-type: none"> RM20,000 	4% of the purchase price of the land as stated in the stamped sale and purchase agreement (duly stamped under the Stamp Act 1949 [Act 378])
Subsale purchase	Higher of: <ul style="list-style-type: none"> 2% of the market value of the land (determined by JPPH) <p>OR</p> <ul style="list-style-type: none"> RM20,000 	Higher of: <ul style="list-style-type: none"> 4% of market value of the land (determined by JPPH), 4% of purchase price of the land as stated in the stamped sale and purchase agreement (duly stamped under the Stamp Act 1949 [Act 378])
Lease	Higher of: <ul style="list-style-type: none"> 2% of the value of the lease in the stamped lease agreement (duly stamped under the Stamp Act 1949 [Act 378]) <p>OR</p> <ul style="list-style-type: none"> RM20,000 	4% of the value of the lease as stated in the stamped lease agreement (duly stamped under the Stamp Act 1949 [Act 378])



Levy Amount for Section 433B Approval for Agricultural Lands:

	Before	After
Lease	Higher of: <ul style="list-style-type: none"> 2% of the value of the lease in the stamped lease agreement (duly stamped under the Stamp Act 1949 [Act 378]) <p>OR</p> <ul style="list-style-type: none"> RM20,000 	Higher of: <ul style="list-style-type: none"> 3% of the value of the lease as stated in the stamped lease agreement (duly stamped under the Stamp Act 1949 [Act 378]) <p>OR</p> <ul style="list-style-type: none"> a minimum of RM30,000



Levy Amount for Section 433B Approval for transfer due to love and affection:

	Before	After
Residential and Commercial Properties	Higher of: <ul style="list-style-type: none"> 2% of the market value of the land (determined by JPPH) <p>OR</p> <ul style="list-style-type: none"> RM20,000 	Higher of: <ul style="list-style-type: none"> 2% of market value of the land (determined by JPPH) <p>OR</p> <ul style="list-style-type: none"> a minimum of RM20,000

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