



# FORMULAS FOR PREMIUM ASSESSMENT OF CONVERSION AND SUBDIVISION OF LAND TITLES IN SABAH.

The Lands And Surveys Department  
Sabah  
Dec 2019

# Assessment Of Conversion Premium

NO	CATEGORY	FORMULA
1.	Native Title (NT) to Country Lease (CL) Agricultural purpose	20% x 50% of vacant CL agricultural land value. Minimum RM1,000 per acre.
2.	CL Agricultural land to Residential purpose  Minimum rates	5% x 70% of vacant residential land value.  a) Detached lots = RM2,000 per lot b) Semi-D lots = RM1,500 per lot c) Terraced lots = RM1,000 per lot d) Condominium = RM1,000 per unit e) Apartment : i. High Cost = RM1,000 per unit ii. Medium Cost = RM750 unit iii. Low Cost = Shall be determined by the State Authority



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NO	CATEGORY	FORMULA
3.	CL Agricultural land to Commercial purpose	20% x 70% of vacant commercial land value
4.	CL Agricultural land to Industrial purpose (Oil Palm Mill)	10% x 70% of vacant industrial land value
5.	CL Agricultural land to Timber related industrial purpose	10% x 70% of vacant industrial land value
6.	CL Agricultural land to other industrial purpose	10% x 70% of vacant industrial land value



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NO	CATEGORY	FORMULA
7.	CL Residential land to Commercial purpose	15% x 50% of vacant commercial land value
8.	CL Residential land to Industrial purpose	15% x 50% of vacant industrial land value
9.	CL Residential land to other purposes	Shall be determined by the State Authority
10.	CL Industrial land to Commercial purpose	15% x 50% of vacant commercial land value
11.	CL Industrial land to other purposes	Shall be determined by the State Authority

