



PLANNING MALAYSIA:
Journal of the Malaysian Institute of Planners
VOLUME 21 ISSUE 3 (2023), Page 122 – 133

TAXATION AS AN ALTERNATIVE TO ENCOURAGE IDLE LAND DEVELOPMENT

**Muhamad Norfiqiri Abd Hamid¹, Norhidayah Md Yunus², Nur Berahim³,
Ainur Zaireen Zainudin⁴, Hishamuddin Mohd Ali⁵, Muhammad Najib
Mohamed Razali⁶, Nurul Syakima Mohd Yusoff⁷, Fatin Afiqah Md Azmi⁸**

*Faculty of Built Environment and Surveying,
UNIVERSITI TEKNOLOGI MALAYSIA*

Abstract

The topic of idle land, especially in agriculture, seems to have a consequence on both agricultural production and land utilization. Malaysia's government normally takes a diplomatic approach to idle land concerns, providing financial assistance, facilities, and agricultural input to urge landowners to develop the idle lands. Actual studies on the global scale, however, indicated that certain countries took a tough stance by implementing the idle land tax. Hence, the aim of the research is to look into nine countries' idle land taxation implementation. Secondary data were analysed using comparative and thematic analysis to examine the key aspects of idle land tax application. The study identified five fundamental aspects that are critical to the application of idle land taxes. Based on these findings, Malaysia now has new options for idle land enforcement that it may adopt in the future if diplomatic strategies no longer have an influence on Malaysia's approaches to overcome idle agriculture land issues.

Keywords: taxation, idle land, development

² Senior Lecturer at Universiti Teknologi Malaysia. Email: norhidayahmy@utm.my

INTRODUCTION

In Malaysia, there seem to be four main factors due to the existence of idle land. The first factor is the physical and natural conditions of the soil such as poor weather and natural disasters (Amriah, 2001; Zarina 2016), the lack of or defects in infrastructure, such as the drainage system (Amriah, 2001; Farhana, 2005; Azima et al., 2012; Zarina 2016), the unsuitability of the soil type (Amriah, 2001; Tan 2001; Zarina, 2016) as well as non-strategic and small pieces of land (Pazim 1992; Zarina, 2016). The second factor relates to the economic aspects including speculation about rising land prices (Azima & Ismail, 2011), during the switch to manufacturing, there is a shortage of workers, particularly among the younger generation (Pazim, 1992; Amriah, 2001) and unprofitable agricultural production yields. The third factor refers to social factors especially the attitude of the landowners themselves (Amriah, 2001; Azima, 2007; Hasmida, 2007). One of the aspects that influence landowners' lack of willingness to cultivate their land is their attitude, along with financial constraints, landowner conflicts, sentiments of having to pass their land to heredity, and fears regarding high taxes when the land has been altered to another condition and developed. The fourth factor is the procedure and legal factors such as the difficulty of developing waqf land (Rohayu and Rosli, 2014), Malay Reserves (Sulong and Taha, 2016) and customary land (Abd Hamid et al, 2017). Another aspect of idle land issues is the weakness of the enforcement agency to enforce laws relating to idle land as provided in the National Land Code 1965 seriously (Mohamed Akmal, 2019).

Idle agricultural land has an impact on economic, social and environmental aspects such as no generation of agricultural products to the people and the country which is important to support the agenda of strengthening the country's food security. According to Godfrey (2014), it is a wastage when fertile landowners do not cultivate their land fully until it becomes idle. The issue of dumping idle land needs to be addressed better. Moreover, the agenda for developing idle land to secure the country's food security should be enhanced in consideration of the outbreak of the conflict between Ukraine and Russia as well as the Covid-19 pandemic that impacts the country's reliance on food imports. But the fact is that Nik Mustapha et al., (2013) claim that there is an imbalance in which the development of idle agricultural land is relatively slow compared to the urgent need for sufficient food production.

In reality, the purpose of land ownership for individuals is to ensure that land is developed according to the land use category as stated in the title document. However, certain landowners ignore this purpose and leave the land uncultivated for many years, especially agricultural land. Statistics of idle land data by the Department of Agriculture Malaysia in 2019 show that the total area of idle land is 103,563 hectares as shown in Table 1.

Table 1: Number of lots and area of idle land by State in 2019

Pahang	11,292	29,391
Selangor	4,485	20,058
Negeri Sembilan	5,885	11,324
Perak	4,004	11,013
Johor	4,561	10,098
Terengganu	7,027	7,862
Kelantan	3,690	4,815
Kedah	1,774	2,655
Pulau Pinang	877	2,622
Melaka	1,915	2,332
Wp Labuan	858	1,381
Perlis	14	12
Total	46,382	103,563

Source: Official portal of Agriculture Department (2022)

In fact, the Malaysian government has given full support to the agenda of developing idle land through government policies such as the National Agricultural Policy (DPN) 1-3 and followed by the National Food Security Policy (DSMN Action Plan) and the latest is the National Agro-Food Policy (NAP) 1.0 and 2.0. In addition, government agencies at the Federal and State Government levels have also implemented various programs and approaches to encourage landowners to utilize agricultural land that has long been abandoned. Among the incentives provided by the government such as capital, agricultural infrastructure, agricultural inputs, advisory, and also technical services to the owner of idle land. Meanwhile, according to the study by Norsuhadah (2011), the settlement of idle agricultural land can be divided into two main aspects, namely the solution from the legal aspect and the urban planning aspect. Solutions from the legal aspect are such land acquisition through the Land Acquisition Act 1960 and the requirements of development plans that have been set out in the Town and Country Planning Act 1976. Meanwhile, in terms of government policies such as the Idle Land Task Force (ILTF), Land Bank, and joint ventures with private developers for the purpose of developing idle agricultural land in suburban areas (Farhana, 2005).

The approaches of encouragement by government agencies to develop idle land have been implemented for a long time. However, current statistics (Table 1) have shown that this approach of impulse cannot have an urgent impact on landowners to develop their idle land and the government needs to spend a lot of money to help restore these idle lands. Since the enforcement of land forfeited is poorly implemented by the authorities (Azima, 2007), this study proposes an alternative to enforcement to address the issue of idle agricultural land by

imposing idle land taxes. The main goal of this study was to examine what is the feasibility of the implementation of taxation on idle land could be implemented in our country. The literature review relies on other countries that have implemented idle land taxes or similar ideas. The goal is to gain a comprehensive understanding of the taxation used by the government in order to urge landowners to develop the land.

RESEARCH BACKGROUND

According to the Department of Agriculture Malaysia's official website, "idle land" is defined as "paddy land or a minimum of 0.4 hectares of land that has not been used for three consecutive years, or land that has been cultivated but has been abandoned for more than three consecutive years". According to Sections 114, 115, 120, and 121, NLC 1965, idle agricultural land is classified as freehold or Temporary Occupation License land that has not been cultivated for three consecutive years (Olaniyi, 2013).

Based on Section 115, NLC 1965, clearly states that one of the implied conditions for agricultural land is that the land must be developed or cultivated within three years from the date of ownership. The land may be forfeited if it is left undeveloped or uncultivated. According to Section 129(4)(c), NLC 1965, agricultural land that has been left idle for a minimum of three years is subject to forfeiture. Therefore, this implied condition must be complied with to avoid the breach of conditions that will cause the land may be forfeiture by the State Authority (Mohamed Akmal, 2019). Section 129 (4) (c) also states that the Land Administrator may take temporary rights to the land as directed by State Authority or in the absence of the direction, make an order declaring the land is forfeiture by State Authority. Although there is a provision in the NLC 1965 that allows land administrators to take action to terminate land ownership because it has not been worked for a certain period, but the enforcement is poorly implemented by State Authority in order to maintain the relationship between the government and the people (Azima, 2007).

The alternative enforcement approach of imposing an idle land tax should be taken into consideration to urge landowners to develop their idle land. Referring to other countries, the tax imposition approach to these idle lands is implemented, such as in Saudi Arabia (Zakaria et al, 2019), Philippines (Lebrilla, 2016), Thailand (Medina, 2020; Fung and Mcauley, 2020a), Grenada (Godfrey, 2014), Cuba (Castro Morales, 2018; González and Alfonso, 2018), India (CWAS, 2020), Cambodia (IPS Cambodia, 2019; Fung and Mcauley, 2020b), South Africa (Moshia, 2010) and Japan (Japan Property Central, 2019).

Malaysia has not yet implemented additional taxes on idle land. Nevertheless, according to Amir Mamat (2019), the Chief Minister of Malacca has proposed to impose higher taxes on idle land in Malacca. However, until now

it has not been implemented yet. Meanwhile, the impact of tax implementation to curb idle land has been seen through its implementation based on other countries. As in Thailand, the imposition of high tax rates on idle land is a catalyst urging landowners to cultivate their land. This can be seen when many landowners in Bangkok plant fruits and vegetables to avoid being taxed by the government (The Nation Thailand, 2020). Among the crops cultivated include lemons, papayas and bananas. The positive impact of this idle land tax is also shared by Partpart and Satrusayang (2020) where two plots of land that were previously left uncultivated, owned by Laemthong Corporation and the Wittayakorn family with an area of 50 rai around Ratchadaphisek are now filled with lemon and banana plants.

In general, there are a number of advantages to taxing idle land. The implementation of an idle land tax not only boosts revenue but also has other significant advantages like reducing speculation and providing as an incentive for real estate transactions to ensure that scarce land resources are utilized more efficiently (Haas and Kopanyi, 2017). In the Philippines, Quezon City Mayor, Joy Belmonte described the imposition of idle land taxes as prompting agricultural activities in urban areas as well as improving food security, especially during this Covid-19 pandemic (Tiangco, 2020). Meanwhile, Sarmiento (2010) lists five benefits of imposing idle land taxes, which are:

- i. Ensure that soil is used based on the highest and best use principles.
- ii. Encourage landowners to continuously develop and maintain their land.
- iii. Reduces the probability of incompetence in urban areas.
- iv. Additional revenue for local authorities.
- v. Maintain the delivery of government basic services to the affected area.

As a consequence, it is considered that imposing a tax on idle agricultural land could be implemented as an alternative for enforcement action in addressing idle agricultural land issues. In this situation, landowners will be charged taxes if they leave their land to remain idle for the period designated as idle land.

RESEARCH METHOD

A comparative and thematic analysis has been used in the implementation of this study. Secondary data such as circulars, guidelines, journals, official websites of government agencies, print media and electronic media are referred to collecting information on the implementation by countries that impose idle land taxes. This study describes those nine countries that have implemented taxation or penalties on idle land in their country. The nine countries including Saudi Arabia,

Philippines, Thailand, Grenada, Cuba, Karnataka, Cambodia, Bostwana, and Japan were analysed by a comparative approach for the systematic review.

Thematic analysis is a method for identifying, analysing and reporting patterns or themes in data (Braun & Clarke, 2006). In order to discuss the manner of applying the idle land tax, systematic research was conducted using secondary data based on each country in the literature. Thematic analysis was also used to synthesize the study's findings into a summary of how the idle land tax was to be enforced. In the context of this study, the main themes of the imposition of idle land taxes are the definition of taxable land, the goal of imposing idle land taxes, tax rates, and important matters considered in the imposition of idle land taxes. The formation of these themes shows a clearer comparison of the implementation of the countries involved.

FINDINGS

The findings of the study are described in Table 2 which is a comparison of nine countries that impose idle land taxes as an enforcement approach to solving idle land issues in their respective countries.

Table 2: Comparison of idle land taxes implementation by the countries

No.	Country (Name of tax)	Definition of land charged	Taxation's purpose	Rates	Aspects of taxation that are considered
1	Saudi Arabia (White Land Tax)	Plots of vacant or undeveloped land (White Land) in metropolitan areas that are used for residential or commercial purposes.	<ul style="list-style-type: none"> • Increase the amount of land that has been developed. • Ensure that residential land prices are reasonable. • Curb monopolistic behaviours. 	Annual payment of 2.5% of the land value	<ul style="list-style-type: none"> • This tax execution is enforced under a rule of Implementing Regulation of Idle Land Fees Law. • The specifics of the tax requirements that are subject to taxation • Six criteria are examined when determining the value of a property for taxes purposes. • This tax is carried out in three stages. • There are four strategies that can be implemented to ensure that taxes are applied fairly and that payment dodging does not arise. • This idle land tax will be excluded in a set of situations.
2	Manila, Philippines (Idle Land Tax under	<ul style="list-style-type: none"> • Agricultural land exceeds 1 hectare, with half of it undeveloped or 	<ul style="list-style-type: none"> • Encourages the most effective and efficient use of land. 	<ul style="list-style-type: none"> • Annual payments range from 0 to 5%, depending on 	<ul style="list-style-type: none"> • Presidential Decree No. 1446 establishes the imposition of this tax.

No.	Country (Name of tax)	Definition of land charged	Taxation's purpose	Rates	Aspects of taxation that are considered
	Real Property Tax)	underutilized (certified by regional agricultural experts). Agricultural area with at least 100 trees per hectare of permanent or perennial plants is not considered idle land. <ul style="list-style-type: none"> • Non-agricultural land covers more than 1000m², with half of it unused (certified by territorial valuers). • After subdivision, the residential lot remains undeveloped. 	<ul style="list-style-type: none"> • Avoiding land speculation. 	the local authority. <ul style="list-style-type: none"> • This tax is in addition to the existing property tax. 	<ul style="list-style-type: none"> • There are several situations where this idle land tax will be excluded.
3	Thailand (Land and Building Tax)	Unused land is land that has been abandoned or is not being used in a reasonable manner.	Landowners are urged to cultivate their lands as soon as possible.	For idle real estate that has been vacant for more than three years, the rate is increased by 0.3 percent every three years, up to a maximum of 3%.	Idle land is subject to a considerably higher tax rate than residential and agricultural properties.
4	Grenada (Property Tax)	Agricultural land that has been left idle.	<ul style="list-style-type: none"> • Agricultural sector production should be increased. • It is not meant to raise national income in any way. 	0.2% for idle agricultural land	To avoid being taxed, the owner must submit an application to the Ministry of Agriculture for a land use certificate, which certifies that the land is being used efficiently for agricultural purposes.
5	Cuba (Tax on Idle Land)	Insufficient land used or not producing agricultural products, animals, or forestry is referred to as abandoned land.	<ul style="list-style-type: none"> • Enhance agricultural output. • Encourage the production of goods from land utilization. 	<ul style="list-style-type: none"> • Stage I: 180 Cup/ha • Stage II: 90 Cup/ha • Stage III: 90 Cup/ha • Stage IV: 45 Cup/ha 	The determined tax rate is influenced by the soil quality aspect.

No.	Country (Name of tax)	Definition of land charged	Taxation's purpose	Rates	Aspects of taxation that are considered
6	Karnataka, India (Property Tax for Vacant Land)	Land that has not been developed on.	-	<ul style="list-style-type: none"> • Not more than 1000m² of land (0.1% - 0.5%) • 1000m² to 4000m² of land (0.025%- 0.1%) • More than 4000m² of land (0.01%- 0.1%) 	Tax rates are influenced by the amount of undeveloped land area.
7	Cambodia (Unused Land Tax)	An unused area of idle land, including unused property with a vacant building.	<ul style="list-style-type: none"> • Prevent speculative land purchases. • Increasing economic activity by encouraging the use of land. • Create employment opportunities. • Generate income for sub-national institutions. 	2% of the land's market value per square meter.	-
8	Gaborone, Botswana, South Africa (Property Tax)	Agricultural land that has not been developed.	<ul style="list-style-type: none"> • Prevent land speculation. • Leads to rapid land development. 	<ul style="list-style-type: none"> • Agriculture (developed) represents for 0.20 %. • Agriculture (undeveloped) represents for 0.80%. 	-
9	Japan (Property Tax)	Farmland that has not been cultivated	Reduces the amount of farmland that is left idle.	Property tax may be charged at a rate that is 1.8 times higher than the standard valuation rate.	Before being taxed, the owner is ensured of the following: <ul style="list-style-type: none"> • Tried to develop land or rent it out to others to work on. • Been given advice

Source: Researcher analysis

Based on the analysis from Table 2, there are five main elements as key to the feasibility of the implementation of idle land tax, which are:

i. Definition of taxable land

In order to implement idle land taxes, the definition of idle land that will be taxable needs to be detailed to make it easier for the agency to determine whether the land is classified as idle land or not. Lebrilla (2016) stated the confirmation that land was idle or not dependent on the survey done. Therefore, there must be

adjustments between agencies at the national level and the government place to provide an accurate definition of idle land.

ii. Special idle land taxes or additional taxes

The imposition of these taxes whether specially or in addition to idle land should be enforced by relevant laws. In the context of Malaysia, it is necessary to look at whether this idle land tax is introduced as a new special tax or in addition to land tax.

iii. The goal of imposing idle land taxes

One of the main goals of the implementation of idle land taxes is to encourage landowners to develop idle land, increase agricultural productivity, reduce speculation, and urge them to cultivate their land through agricultural activities. It is important to have a clear goal in formulating the method of implementing the tax on this idle land so that it is acceptable to the parties involved, especially the landowners.

iv. Tax rates

The analysis indicates that each country has its own system for determining tax rates. This situation can be seen for example in Cuba, the quality of land will affect the rate of tax payment (González & Alfonso, 2018). Meanwhile, the tax rates in Thailand for the residential and agricultural categories are much lower than the idle land tax rate. Therefore, it is important to set tax rates for the imposition of idle land tax so that it can be adopted by all involved.

v. Considerations in the implementation of idle land tax

The last element of the analysis from Table 2 is that there are several circumstances that need to be considered before deciding whether an owner really needs to be taxed as a fine for not working on his land or not. For example, in Japan, the efforts made by the owner to work on their land will be reviewed by the Local Agriculture Committee as well as the advisory services. If the owner is still disobedient, then the tax will be imposed on the owner. While in Grenada, the owners will be exempted from idle land tax if they obtain land-use certificates from the Ministry of Agriculture which certify that the land is effectively used for agricultural purposes. In short, consideration is necessary for imposing an idle land tax so that the tax imposed is fair in achieving its purpose.

CONCLUSION

In conclusion, if the land is managed well and efficiently, it can be a valuable resource for a country. Our country, which has a wealth of land resources, must make the best use of the land to maximize economic output. As a consequence,

improvements must be made to ongoing efforts to reform land administration in our country. The issue of a massive number of idle agricultural lands throughout the state is serious for the country's economic growth and food security in the context of this study. Therefore, imposing new taxes on agricultural land is an alternative to enforcing the landowners by not allowing their land to remain uncultivated for an extended period of time instead of land forfeiture by the State Authority. It is clear that the results of the nine countries' implementation of the idle land tax have provided additional information and view on the possibility of Malaysia also can implementing idle land tax as an alternative to encourage idle land development.

ACKNOWLEDGEMENTS

The authors would like to thank the National Institute of Valuation (INSPEN) for supporting the study through the Naprec Grant (Vot RJ130000.7352.4B660), Universiti Teknologi Malaysia, and all the government departments, organizations, and individuals who have contributed to this study.

REFERENCES

- Abd Hamid Abd Murad, YM Raja Raziff Raja Shaharuddin, Resali Muda, Ahmad Zaki Salleh, Ahmad Wifaq Mokhtar, Md Yunus Abd Aziz, Hisham Sabri, Nurul Hidayah Ibrahim (2017). Pembangunan tanah adat di Negeri Sembilan: Halatujah dan cabaran. *Malaysian Journal of Syariah and Law*, 5(khas) 1-12.
- Amir Mamat (2019, Januari 3). *Cukai Lebih Tinggi Ke Atas Pemilik Tanah Terbiar*. Berita Harian Online. Retrieved from <https://www.bharian.com.my/berita/wilayah/2019/01/515853/cukai-lebih-tinggi-ke-atas-pemilik-tanah-terbiar>.
- Amriah Buang (2001). Privatizing the rehabilitation of the idle agriculture land in Malaysia: Feedback from the Malay folks. *Pertanika Journal of Social Science & Humanity*, 9(2), 103-112.
- Azima Abdul Manaf & Ismail Omar (2011). Idle agriculture land resources management and development-an institutional causes: A case study in Malaysia. *Interdisciplinary Journal of Research in Business*. 1(8), 21-27.
- Azima Abdul Manaf, Mohd Yusoff Hussain, Suhana Saad and Nurul Kamariah Mokhtarroji (2012). Aplikasi pendekatan institusi ekonomi ke atas tanah pertanian terbiar di pulau-pulau sekitar Mersing, Johor, *Malaysia Journal of Society and Space*, 5, (14-25).
- Azima Abdul Manaf. (2007) Keupayaan pendekatan institusi dalam menghuraikan punca-punca tanah pertanian terbiar di Daerah Kuala Pilah, Negeri Sembilan, *Journal e-Bangi*, 2(2), 1-25.
- Braun, V., & Clarke, V. (2006). Using thematic analysis in psychology. *Qualitative research in psychology*, 3(2), 77-101.
- Castro Morales, Y. (2018): *Application of the new tax on idle land*. Retrieved from <http://www.granma.cu/cuba/2018-01-11/aplicacion-de-nuevo-impuesto-para-desterrar-lo-ocioso-de-la-tierra-11-01-2018-00-01-52?page=1>

- CWAS (Center for Water and Sanitation) (2020). *Assessing land based tax system in Indian States*. Retrieved from https://www.pas.org.in/Portal/document/ResourcesFiles/5_Assessing_Land_Based_Tax_System_in_the_Indian_States.pdf
- Farhana Abdul Majid (2005). *Pelaksanaan Pemulihan Tanah Pertanian Terbiar Di Luar Bandar, Kawasan Kajian: PB Pt. Sonto, Batu Pahat Johor*. Projek Sarjana Muda. Universiti Teknologi Malaysia. Skudai, Johor.
- Fung, S. dan McAuley, B. (2020a). *Mapping property tax reform in Southeast Asia*. Asian Development Bank.
- Fung, S. and McAuley, B. (2020b). *Cambodia Property Tax Reformed, policy considerations toward sustained revenue mobilization*. Issue 38. Asian Development Bank.
- Godfrey, M. (2014). *Grenada to tax idle agricultural land*. Retrieved from https://www.taxnews.com/news/Grenada_To_Tax_Idle_Agricultural_Land_64256.html
- González, A. N. and Alfonso, G. F., (2018). Recent transformations in Cuban agricultural policy and impacts on markets and production. *Elementa: Science of the Anthropocene*, 6, 1-13.
- Haas, A. R. N. and Kopanyi, M. (2017). *Taxation of vacant urban land: from theory to practice*. International Growth Centre. Policy Note
- Hasmida Mohd Othman (2007). *Pembangunan Tanah Bermilik terbiar (Kajian Kes: Bandaraya Alor Star)*. Projek Sarjana. Skudai: Universiti Teknologi Malaysia.
- IPS Cambodia (2019). *Ultimate Guide on Cambodia Property Tax*. Retrieved from <https://ips-cambodia.com/cambodia-property-tax/>
- Japan Property Central (2019, November 6). *Japan has 98,000 hectares of unused farmland*. Retrieved from <https://japanpropertycentral.com/2019/11/japan-has-98000-hectares-of-unused-farmland/#:~:text=According%20to%20the%20Ministry%20of,around%20the%20100%2C000%20hectare%20range>.
- Lebrilla, M. L. (2016). *Idle Land Tax: Implementation Issues and Challenges*. Congressional Policy and Budget Research Department (CPBRD) Policy Brief No 2016-02. Retrieved from https://cpbrd.congress.gov.ph/images/PDF%20Attachments/CPBRD%20Policy%20Brief/PB2016-02_Idle_Land.pdf
- Medina, A. F (2020). *Thailand's New Land and Building Tax Act*. Retrieved from <https://www.aseanbriefing.com/news/thailands-new-land-building-tax-act/>
- Mohamed Akmal bin Dahalan (2019). *Pemakaian Seksyen 116 (1)(A) Kanun Tanah Negara 1965 bagi isu tanah bermilik terbiar*. Tesis Sarjana. Johor Bahru. Universiti Teknologi Malaysia.
- Mosha, A. (2010). *Challenges in Municipal Finance in Africa with special reference to Gaborone City, Botswana*. Nairobi. United Nations Human Settlements Programme.
- Nik Mustapha, N. H., Hashim, N. M. H., & Abu Hassan, F. (2013). Potential of idle land for mixed vegetable and fruit farming using linear programming. *Asian Journal of Empirical Research*, 3(4), 388-400.

- Norsuhadah Zakaria (2011). *Faktor-faktor Yang Mempengaruhi Tanah Terbiar (Kawasan Kajian: Mukim Tok Ku, Kota Bharu)*. Projek Sarjana. Skudai: Universiti Teknologi Malaysia.
- Official Portal of Agriculture Department (2022). Abandoned Land Information-Identification of idle land lots. Retrieved from <http://www.doa.gov.my/index.php/pages/view/411?mid=232>
- Olaniyi, A., Abdullah A. M., Ramli, M. F. & Mohd Sood, A. (2013) Agricultural land use in Malaysia:an historical overview and implications for food security. *Bulgarian Journal of Agricultural Science*, 19(1) 60-69.
- Partpart, E. and Satrusayang, C. (2020). Thais are now planting the world's most expensive limes and bananas to avoid taxes). Retrieved from <https://www.thaienquirer.com/12674/thais-are-now-planting-the-worlds-most-expensive-limes-and-bananas-to-avoid-taxes/>
- Pazim Fadzim Othman (1992). *Land Abandonment in the rice sector in West Malaysia: A case study of the Muda and Kemubu irrigation schemes*. Tesis PhD. Madison. University of Wisconsin.
- Rohayu Abdul Majid and Rosli Said (2014). Permasalahan Pengurusan Hartanah Wakaf di Malaysia. *International Surveying Research Journal*, 4 (1), (29-43).
- Sarmiento, R. G. (2010). *Idle Land Taxation- What you need to know*. Retrieved from <http://www.robertgsarmiento.com/node/94>
- Sulong, J., and Taha, M. M. (2016). Implications of Multiple Land Ownership in Malaysia. *International Journal of Social Science and Humanity*, 6(5), 408.
- Tan. H. L. (2001). *Tanah-tanah terbiar di Kawasan Bandar Seremban: Isu dan penyelesaian*. Tesis PhD. Johor Banru,Universiti Teknologi Malaysia.
- The Nation Thailand (2020) *Landowners in Bangkok embrace 'agriculture' to escape vacant-land tax*. Retrieved from https://www.nationthailand.com/news/30380704?utm_source=homepage&utm_medium=internal_referral
- Tiangco, M. K. (2020, 8 November). *Quezon City idle lands turned into urban farms get tax exemption*. Manilla Bulletin. Retrieved from <https://mb.com.ph/2020/11/08/quezon-city-idle-lands-turned-into-urban-farms-get-tax-exemption/>
- Zakaria, Nadisah, Ali, Z and Awang, M. Z (2019), White Land Tax: Evidence in the Kingdom of Saudi Arabia ", *Journal of Accounting and Auditing: Research & Practice*, Vol.2019, 1-12.
- Zarina Abdul Kadir (2016). *Kaedah Pengurusan Tanah Terbiar di Bandar: Kajian Kes Daerah Pontian*. Projek Sarjana. Johor Bahru. Universiti Teknologi Malaysia.

Received: 19th December 2022. Accepted: 19th June 2023