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Addressing idle agricultural land: the conceptual framework of idle land tax based on financial self-interest model

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Abstract. All landowners are obligated to utilize their lands in line with the categories of land use specified in the title document. The issue of idle agricultural land keeps arise and has negatively impacted our country. By law, the government has the power to forfeiture idle agricultural land if the land has been left uncultivated, but it is poorly implemented in order to maintain a good relationship between people and the government. This paper aims to provide a conceptual framework to impose taxes as an enforcement policy to ensure landowners obey the rules at once to avoid land forfeiture. The secondary data includes the application of the act, a review of other countries' approaches, and the Financial Self-interest Model is used to develop the framework. The analysis indicated that we have legislative pillars, but the issues keep remain meaning that their effectiveness is lacking. By analyzing foreign countries, we can use taxation approaches, and the model is related to compliance behavior which is good in order to overcome the issues. In conclusion, this conceptual framework can be a trigger to alternative enforcement in making sure the landowners obey the rules to utilize their agricultural land and reduce idle agricultural land issues.

1. Introduction

In many different countries, including Malaysia, the issue of idle agricultural land has long been an issue of cause for concern. Uncultivated or unproductive land that has been set aside for farming is referred to as idle agricultural land. Since not being utilized agricultural product resources and then could lead to economic losses, this issue has substantial consequences for food production and the use of land [1]. Idle agricultural land has the potential for negative effects on both the agriculture industry and the overall agricultural direction. Idle agricultural land reduces the potential for increased food production and revenue from agriculture, which has an effect on both economic growth and the security of food [2]. Additionally, as it is more vulnerable to problems like soil erosion, the spread of invasive species, and other ecological challenges, idle agricultural land also contributes to environmental degradation. The concern of idle agricultural land has been acknowledged for quite some time, but it regained prominence in recent years, particularly in 2022 [3], when news reports emphasized the urgency and importance of developing such land. This heightened attention underscores the requirement for effective strategies and policies to tackle this issue.

Whereas, the National Land Code 1965 serves as the main regulatory structure in Malaysia for managing idle agricultural land [4]. In accordance with this regulation, state authorities have the right to take back idle agricultural land if it has not been used for three years in consecutive years. By



encouraging landowners to actively cultivate and use their agricultural land, this provision intends to encourage efficient land usage and minimize land being abandoned. However, despite the presence of legal provisions, the effectiveness of measures to address idle agricultural land can be undermined by poor enforcement [5]. Inadequate enforcement might enable landowners to neglect their land, leading to idle agricultural land and unproductive land use. Consequently, this can impede agricultural development and exacerbate the issue of idle agricultural land.

The considerable scale of idle agricultural land in Peninsular Malaysia raises substantial concerns. As indicated by records from 2019, the total area of idle agricultural land reached 103,563 hectares [6]. This large expanse of idle agricultural land demands a joint effort and shared responsibility from stakeholders, including policymakers, landowners, and relevant authorities, to enforce regulations effectively and actively encourage the cultivation and utilization of agricultural land. The issue of idle agricultural land in Peninsular Malaysia is not one to be taken lightly. The fact that there is such a substantial amount of idle land, as revealed by data from 2019, indicates potential inefficiencies and missed opportunities in the country's agricultural sector. When agricultural land is left idle, it represents wasted potential for increased food production and economic growth, and it may lead to negative environmental consequences.

It is crucial that all stakeholders, including decision-makers, landowners, and related authorities, ask for common responsibility. As well as Melaka's Chief Minister in 2019 has provided a suggestion to impose higher taxes on idle land in order to address the issues of idle agricultural land [7]. It shows and suggests that various stakeholders are involved in coming up with ways to properly solve this issue. The government should develop and put into effect policies that encourage active agriculture and minimize land abandonment. On the other hand, landowners must understand that it is their duty to use their land productively, not just for their own gain but also for the overall growth and long-term viability of the agricultural sector. The relevant authorities must ensure proper enforcement of regulations that aim to prevent land from lying idle for extended periods. By enforcing such regulations, authorities can deter landowners from neglecting their agricultural plots and encourage them to engage in meaningful agricultural activities.

For the sake of the growth of the economy, and food security, productive land usage is fundamental. Malaysia can maximize its agricultural potential, strengthen its capacity for food production, and lessen its reliance on food imports by putting idle land into productive use. Around the world, many countries have implemented legal taxes on idle land in order to encourage the use of the land at its optimum [8]. By implementing charges on land idleness, these taxes are intended to encourage landowners to actively utilize their agricultural land. Looking at these countries' experiences can help clarify which actions and approaches will be most successful in addressing the issue of idle agricultural land. Implementing taxes on idle agricultural land is a proactive approach implemented by numerous countries to address the issue of idle agricultural land. These taxes attempt to affect landowners' behavior and decision-making about the utilization of their agricultural lands.

The effectiveness of idle land taxes depends on several factors. One crucial aspect is the design and structure of the tax policy. On the other hand, an excessive tax burden without considering local agricultural contexts or economic conditions might lead to unintended consequences, such as landowners abandoning their agricultural lands altogether [9]. Then, the objective of this paper is to explore the Financial Self-Interest Model as an enforcement policy to address the issues of idle agricultural land in Malaysia. The model centers on compliance behavior and highlights the use of taxes as alternatives to encourage landowners to cultivate their idle agricultural land. The study employs a comparative analysis of five countries that have implemented idle land taxes and incorporates relevant previous research to support the proposed framework. In order to maximize agricultural output and ensure efficient land usage, it is crucial to address the issue of idle agricultural land. This paper also seeks to propose a conceptual framework through a look into the effects of poor law enforcement, a survey of global viewpoints, and a study of the amount of idle land in Malaysia. According to the document's title, this framework intends to successfully encourage landowners to actively use their

agricultural land, preventing having to apply for serious penalties like land forfeiture due to non-compliance with cultivation requirements in the document title.

2. Literature review

This section thoroughly reviews the law's provision regarding idle land, indicates an overview of other countries' approaches to taxing idle land, and considers the Financial Self-interest Model into account in order to address the issue of idle agricultural land.

2.1. Provisions in the law regarding the issue of idle agricultural land

The problem of idle agricultural land has raised considerable concern in numerous jurisdictions due to its potential impact on food security, economic development, and sustainable land use practices. As a response to this issue, many countries have introduced specific legal measures to tackle and manage the occurrence of idle agricultural land [10]. The primary objective of these legal provisions is to motivate and inspire landowners to actively utilize their agricultural land for productive purposes. In Peninsular Malaysia, the National Land Code is the main source of legislation dealing with land matters [4]. The rules and laws relating to the ownership of land, transfer, and management are embodied in this act, which was enacted in 1965. The National Land Code 1965 establishes a system of land administration that includes the registration of land titles and interests, as well as provisions for dealing with various land-related matters. It sets out the rules and procedures for land registration, transfer of land ownership, and dealings with land, such as leases, charges, and caveats.

According to the National Land Code 1965, the State Authority has a significant amount of authority over land matters. According to Section 42 of the NLC 1965, one of the most important functions given to the State Authority is the ability to regulate land disposal. Further details are provided in Section 76 of the NLC 1965, which states that the State Authority may use its land disposal authority to grant officially real estate to individuals or corporations on either a leasehold or freehold status. Whilst freehold grants provide perpetual ownership, leasehold grants are only valid for a maximum of 99 years. In essence, the State Authority has the power to allot land to qualified applicants, depending on some of the requirements, most of which often involve the payment of yearly taxes, premiums, and fees as well as compliance with other pertinent terms and laws. Also, the State Authority has the power to reclaim or seize the land in certain situations. The State Authority may use its authority under Section 130 of the NLC 1965 to forfeit the land if a landowner breaches the conditions of the terms of the agreement or fails to pay the annual taxes.

Undeveloped land is referred to as idle land and may be seized by the State Authority if it is thought to be in breach of certain rules. The NLC 1965's Sections 115, 116, and 117, which describe the implicit terms that apply to agricultural land, land for building, and industrial land, serve as the official basis for this action. Owners of such land have to develop it in compliance with the required conditions within a given time frame to avoid potential forfeiture. As per Section 115 of the National Land Code 1965, agricultural land is subject to forfeiture or other appropriate procedures if it remains idle for a continuous period of three years. The State Authority has the authority to forfeit the land in accordance with the law under Section 129(4)(c) of the act [5]. This shows that the State Authority has the authority to give land to people for development reasons that it considers necessary. However, the State Authority has the legal right to start the land forfeiture action and essentially regain the title of the land if it fails to serve as the State Authority requires. This system had been established to make sure that land could be utilized for what it was designed for and to stop misuse and abandonment of land especially for agricultural land. Unfortunately, despite its best intentions to keep a cordial relationship with citizens, the state government has insufficiently implemented this legal provision [11].

2.2. Multiple countries' tax approaches deal with the issue of idle land

It should be considered about using alternative enforcement, such as the charge of an idle land tax, to encourage landowners to develop their idle land. In different countries, this approach of taxing idle land has been put into practice [12]. The "Real Property Tax" was enacted in the Philippines on July 1, 1978,

and it consisted of concentrating on abandoned or unproductive land. This implies that landowners who keep their land underdeveloped or unused are now liable for an extra tax on those idle lands. This tax acts as a trigger for landowners to utilize the land or make it usable for public use, rather than allowing it to remain idle, with the aim of encouraging landowners to put their idle lands to productive use. By imposing this tax, the government aims to deter land speculation and promote more efficient land utilization across the region or country where this tax policy is applied.

Thailand has recently introduced a fresh tax policy known as the Land and Building Tax. This new tax came into force on January 1, 2020, and it applies to various types of properties, including residential, commercial, agricultural, and unused (idle) land [13]. In Thailand, the implementation of high tax rates on idle land is designed to incentivize landowners to put their idle land to productive use. The high tax rates on idle land provide landowners with an incentive to find ways to make use of their land so as to avoid paying a significant sum in taxes. Some landowners in Bangkok choose to produce fruits and vegetables on their vacant lots, which is common usage. They can prove that the land is being actively used for a productive purpose and thus qualify for lower tax rates or exemptions by engaging in agricultural activities.

In 1995, Cambodia introduced a tax on unused land as a part of its effort to address issues related to land speculation and promote more productive land use [14]. This tax policy specifically targets vacant land and abandoned buildings in urban areas, aiming to deter individuals from purchasing land solely as an investment strategy and holding it until its value increases for resale. The tax is outlined in Article 27 of the Finance Act of 1995. Landowners are encouraged by the tax policy to actively use their lands as opposed to having them remain idle. The term "productive land use" refers to a variety of activities, including the construction of buildings or companies, the launch of ventures, or the development of agricultural purposes. The goal of the policy is to encourage such beneficial uses in order to boost local economic growth and open up job opportunities.

In Japan, to address the issue of unused farmland, the Japanese government implemented the Land Agriculture Act, which aims to decrease the prevalence of idle agricultural land. Under this act, a collaborative effort between the Local Agriculture Committee and the Agricultural Land Management Organization was established. Their primary responsibility is to investigate cases of underused land and assess the landowner's commitment to cultivating the property or leasing it to farmers for productive use [15]. Determining the landowner's intentions and willingness to participate in agricultural activities requires an intensive inquiry. If the examination indicates that the landowner has no real desire to farm the property or lease it to active farmers, they will be given counseling and advice. The goal of this counseling is to persuade the landowner to think again and investigate possibilities for productive land use. However, if the landowner persists in leaving the land unused despite counseling efforts, the Land Agriculture Act introduces a punitive measure in the form of increased property taxes. The landowner may face a property tax rate that is 1.8 times higher than the regular rate applicable to farmland. This financial penalty serves as a deterrent to discourage land hoarding or speculative practices, and it is designed to encourage the productive use of agricultural land.

In terms of conclusion, many different countries, including the Philippines, Thailand, Cambodia, and Japan, have embraced a common policy of putting taxes on unproductive or idle land in an effort to improve land productivity and encourage economic development. The objective of this kind of approach is to persuade landowners to cultivate their own land or lease it to active farmers, thereby promoting economic development, the creation of job opportunities, and sustainable land use. These countries hope to deter land hoarding, speculation, and underutilization of precious resources by raising taxes on idle land. These countries aim to boost their economies and make the best use of their land resources for the benefit of their populations by providing encouragement for landowners to use their lands in a way that is beneficial.

2.3. Financial self-interest model: encouraging land cultivation through compliance behavior

The Financial Self-interest Model is a significant theory in tax compliance studies that was developed by Stanley Becker in 1968 [16]. The key idea of the model is that people are rational actors who respond

in their own self-interest in an effort to maximise their own satisfaction, which is commonly connected to accomplishing financial goals. In terms of tax compliance, the model indicates that taxpayers would decide how to fulfill the tax responsibilities they have in a way that maximizes their benefits and minimizes the penalties that they face. According to the Financial Self-interest Model, while choosing whether to pay taxes, people should consider the potential benefits and potential risks of doing so compared to staying away from doing so. They will think about things like how likely it is that they will be caught if they try to avoid paying their taxes, the fines and penalties they might face if found out, and the benefits that they stand to gain from the services and resources that are supported by revenue from taxes. This shows taxpayers will strive to strike a balance between fulfilling their tax obligations and optimizing their personal financial well-being [17]. Researchers and policymakers often use the Financial Self-interest Model to gain insights into taxpayer behavior and to design effective tax policies and enforcement strategies. By understanding the factors that influence taxpayer compliance decisions, authorities can devise measures to encourage voluntary tax compliance and deter tax evasion.

Financial Self-interest Model is an essential contribution to the field of tax compliance studies and has provided valuable insights into how individuals make decisions regarding tax obligations based on their self-interest and perceived benefits [18]. In this context, the idea of promoting good compliance behavior among the public regarding a specific legal provision is essential for maintaining a well-functioning society. Encouraging individuals and entities to willingly follow the rules and regulations set by the law can lead to more efficient governance and smoother societal operations. However, the success of such a model relies heavily on the design and implementation of effective strategies. The compliance behavior targeted by this model is in response to the legal provision under Section 115 National Land Code 1965 which mention that agricultural land should be continuously cultivated based on the implied condition mentioned in the document title. This provision is likely related to land forfeiture if the breach of the condition occurred, so this model is used to urge the landowners to obey the rules to cultivate their agricultural land.

The model uses three factors to achieve its objective of encouraging compliance behavior:

2.3.1. Probability detected

Taxpayers are more likely to utilize and develop their land if there is a possibility of their actions being detected through auditing. This is primarily due to the concern among landowners that leaving their land vacant may be identified by the government, leading to taxation. The potential detection acts as an incentive for landowners to avoid penalties or fines in the form of taxes [19]. Consequently, taxes play a crucial role in influencing compliance behavior, leading to increased adherence to the law, and transforming landowners' compliance from negative to positive. In essence, the fear of detection and its associated consequences prompt landowners to act responsibly and in accordance with tax regulations.

2.3.2. Tax rates

Higher tax rates lead to substantial tax liabilities for individuals. Consequently, whether tax rates are high or low, they can significantly influence landowner compliance. Notably, an increase in tax rates tends to foster greater compliance behavior among landowners. This is because the higher tax burden motivates them to adhere more diligently to tax regulations, ensuring they meet their tax obligations in order to avoid penalties or fines [20]. In summary, tax rates directly influence tax liabilities and compliance behavior among landowners.

2.3.3. Penalty structure

The presence of strict penalties in the law has generated fear among taxpayers, especially landowners, regarding potential breaches of regulations, particularly in cases of leaving agricultural land vacant for three consecutive years. This provision serves as a deterrent, influencing other landowners to comply with the rules as well. Consequently, the imposition of heavier or higher penalties has increased the risk associated with leaving the land unused, prompting landowners to exercise greater caution and adhere to prescribed land use [21]. This indirect effect encourages taxpayers (landowners) to avoid non-

compliance and fosters a positive attitude towards following the regulations governing land use. The potential consequences of non-compliance act as a motivating factor for responsible behavior among landowners, ensuring they adhere to the intended land use rules.

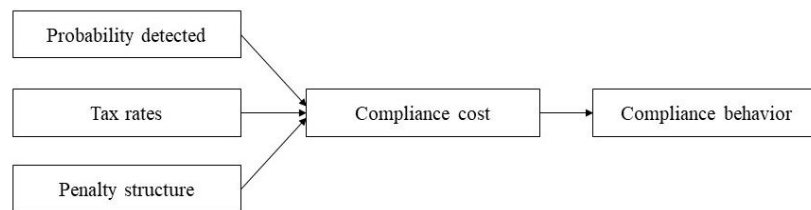


Figure 1. Model of Financial Self-interest.

Source: Becker (1968)

The emergence of the concept of imposition of taxes on idle land is a direct consequence of three key factors. This concept offers an alternative strategy aimed at motivating and compelling landowners to adhere to the condition specified in the title document, wherein they are obligated to develop their land within a specific timeframe. By levying taxes on idle agricultural land, authorities seek to encourage landowners to put their agricultural land to productive use rather than leaving them idle. The idea is that the financial burden of taxes will create an incentive for landowners to take prompt action and utilize their land effectively, promoting economic development and discouraging land speculation.

3. Research methodology

In this study, the researchers relied on secondary data to gain insights into several aspects related to idle agricultural land. The primary purpose of using secondary data was to review and analyze the existing provisions of the law based on the National Land Code 1965 [22], concerning idle agricultural land issues. This allowed the researchers to understand the legal framework governing such land and identify any gaps or areas that require improvement [23]. Additionally, the study involved examining other countries that have implemented a taxation approach to address the issues of idle agricultural land. By looking at global scale examples, the researchers aimed to draw comparisons and learn from successful strategies used elsewhere, which could potentially be applied in our own country. Another crucial element of the study was the incorporation of the Financial Self-interest Model. This model likely refers to a theoretical framework used to understand human behavior based on financial motivations. By integrating this model into the research, the investigators sought to gain insights into the financial incentives and disincentives that influence landowners' decisions to keep their land idle or develop it. The reviewed documents encompassed a range of sources, including up-to-date legal documents and statutes related to idle land, as well as past studies that explored various aspects of the issue. This comprehensive review of the literature allowed the researchers to accumulate a vast amount of relevant information, enriching their understanding of the complexities surrounding idle agricultural land in the country. In conclusion, the utilization of secondary data in this study served multiple purposes, including understanding the current legal provisions, learning from other countries' experiences, and integrating a relevant theoretical model. The collected secondary information proved instrumental in shedding light on the fundamental issues surrounding the evaluation of the actual state and characteristics of idle agricultural land in the country, thus providing a strong foundation for the research's findings and recommendations.

4. Result and discussion

The following describes the results and discussion of alternatives to address the issue of idle agricultural land by imposing a tax based on the Financial Self-interest Model. The National Land Code 1965 under Section 115 establishes the need and obligation of the landowner to develop their agricultural land category based on the implied condition implicit in the document title. Based on the National Land Code

1965, Section 115 mentioned that category of agricultural land shall be brought fully under cultivation within three years of the relevant date and at the same time the land should be continuously cultivated based on the implied condition on the document title. In this case, based on past studies, there have been issues that the category of agricultural land has been left idle until 2019 recorded 103,563 hectares of idle agricultural land in Peninsular Malaysia. On the other side, if the agricultural land was left idle and unused within three years, the land can be subject to idle agricultural land. At the same time, that land can be felled under the provision Section 125 which is a breach of condition arises. After being convicted under this section, the land will be subject to action under Section 129 stated the action to enforce forfeiture for breach of condition. This flow can be seen as demonstrated in Figure 2. In general, this is the legal provision regarding agricultural land to solve the issues of idle agricultural land. Unfortunately, past studies clarify that this legal provision is poorly implemented in order to keep a good relationship between the government and the people. As a result, the issue of idle agricultural land in our country keeps rising and recording the huge of amount idle land.

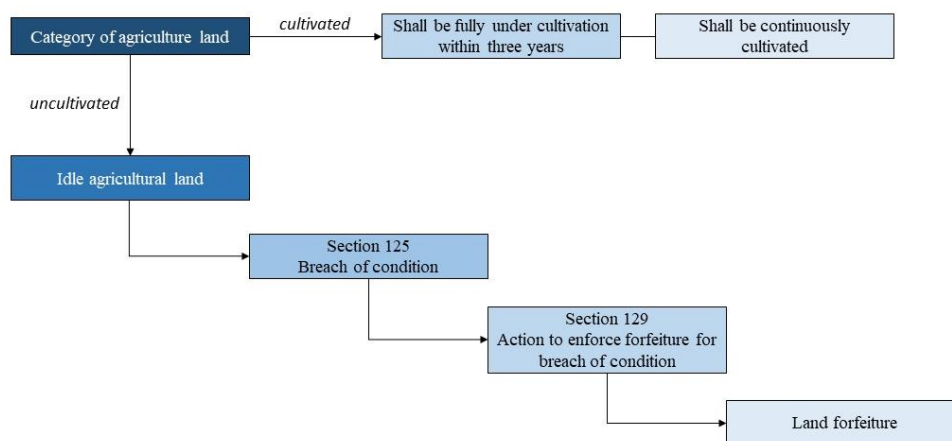


Figure 2. Legal provision regarding idle agricultural land.

Source: Managed by researchers

Based on studies from other countries, they used an approach of idle land tax in order to urge the landowners to cultivate their idle land. The concept of an "idle land tax" is a policy approach used by some countries as mentioned in the literature review like the Philippines, Thailand, Cambodia, and Japan to encourage landowners to put their idle or unused land into productive use, such as cultivation or development. The idea behind this approach is to address issues related to unproductive land use and increase agricultural or economic activity. By looking at this approach, our country also can use the approach of taxation in order to address the issue of idle agricultural land without having to make land forfeiture. The solution that has been recommended is to establish into action an approach to taxation based on the Financial Self-interest Model, whereby landowners face additional taxation if their land is left unused. The results of this study back up the claim that this approach efficiently encourages landowners to maximize the productive use of their ownership, resulting in a boost in activity related to agriculture, improved food production, as well as potential benefits for the economy. The paper manages to illustrate the need for careful thought when deciding tax rates and addressing concerns about possible disparate effects on small-scale farmers. Overall, the tax-based approach has the potential for promoting wise land use and resolving the issue of idle agricultural land and can still keep maintaining the good relationships between the government and the people because can avoid the provision of land forfeiture.

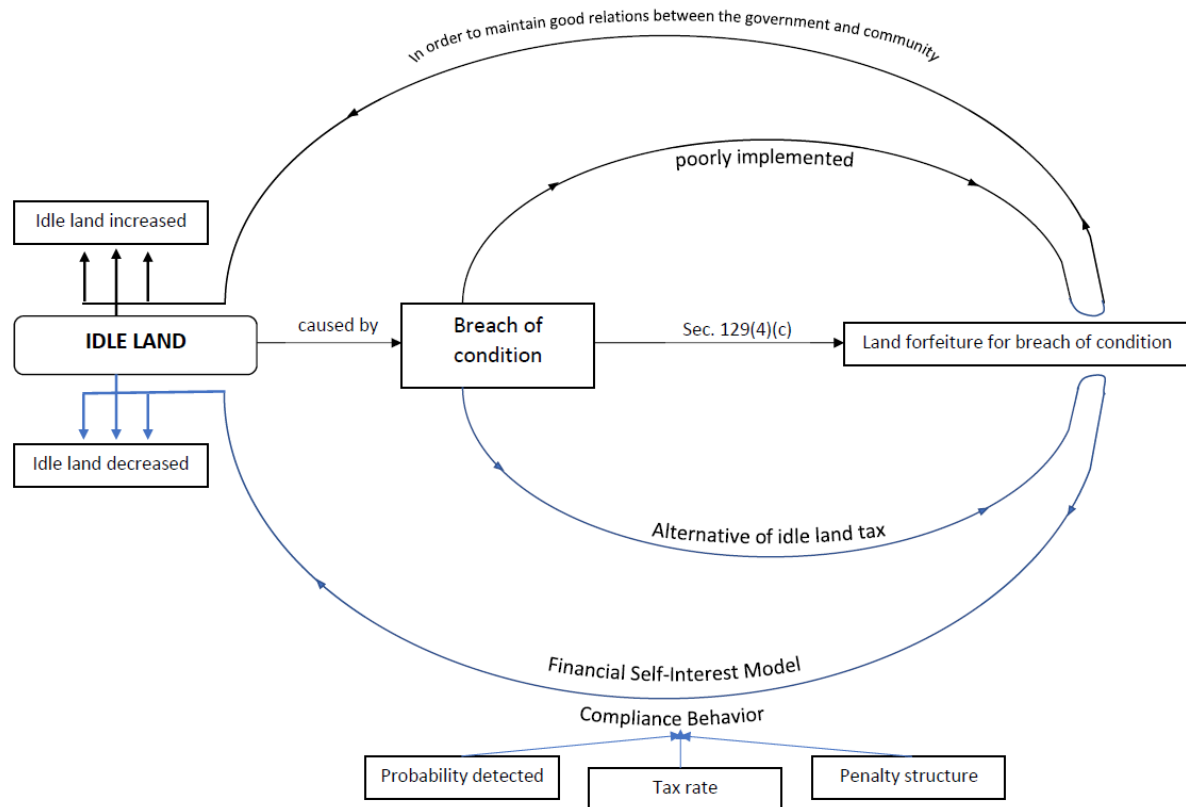


Figure 3. The conceptual framework of idle land tax based on the Financial Self-interest Model.

Source: Managed by researchers

The Financial Self-Interest Model is utilized in the conceptual framework to illustrate how idle agricultural land can be dealt with through the implementation of taxation. This approach aligns with the enforcement provisions outlined in the National Land Code 1965, specifically Section 129(4)(c), which allows for land forfeiture in cases of breach of condition, to keep the land left idle and undeveloped. However, the enforcement of land forfeiture has been poorly executed, resulting in an increase in idle agricultural land, as the government seeks to maintain positive relations with the public. To address the issue of idle agricultural land more effectively, the research proposes an alternative to enforcement which is the implementation of an idle land tax. Drawing from experiences in other countries, this idle land tax is suggested as a means to encourage landowners to put their idle land to productive use. The key advantages of implementing an idle land tax are twofold. First, it aims to increase compliance among landowners by appealing to their financial self-interest, as they would prefer to avoid paying higher taxes on idle land. Second, the idle land tax addresses the issue of unused agricultural land without resorting to the strict enforcement of land forfeiture. By adopting this approach, the government can decrease its reliance on enforcing land forfeiture while still effectively tackling the issues of idle agricultural land. The ultimate goal is to reduce the amount of idle agricultural land in the country, guarantee our country's food security, and also promoting economic growth.

5. Conclusion

In conclusion, the issue of idle agricultural land particularly in Peninsular Malaysia, is a cause for concern that has significant implications for food production, economic growth, and environmental sustainability. Despite the legal provision in the National Land Code 1965 that allows for land forfeiture if agricultural land remains idle for three consecutive years, poor enforcement has resulted in a substantial amount of idle land in the country. Drawing inspiration from other countries' successful

approaches, implementing an idle land tax based on the Financial Self-interest Model emerges as a promising alternative. This tax approach aims to encourage landowners to put their idle agricultural land to productive use by appealing to their financial self-interest. The higher the probability detected, the tax rate, and the penalty would be a catalyst for landowners to develop and utilize their agricultural land rather than leave it unused.

By adopting this alternative enforcement tax-based approach, Malaysia also can promote more efficient land usage, increase agricultural output, strengthen food security, reduce reliance on food imports, and especially can reduce the amount of area idle agricultural land issues. Furthermore, this strategy does not involve epic enforcement action like land forfeiture as enacted by the act, which this approach also can keep maintain a positive relationship between the government and the people. To ensure the success of this approach, the factor of consideration must be given to the tax rates and penalties imposed. It is because the main purpose is to strike a balance that motivates landowners to comply and obey the regulations by following the implied condition stated in their document title.

To indicate more explanation about the consideration factors in terms of the tax-based approach, it should examine the implementation method and analyze more about each foreign country that has been using a tax-based approach. In this case, the data based on each country's approach in detail is a very scarce source of information and it is also a limitation of this research. The research recommendation for future studies is to evaluate more foreign countries that have used tax-based approaches to overcome idle land and also research on advantages and disadvantages of tax-based approach to implemented in each state in our country.

In conclusion, the conceptual framework of the implementation of an idle agricultural land tax based on the Financial Self-interest Model is an alternative enforcement and proactive way to address the issue of idle agricultural land in Malaysia. By encouraging landowners to actively cultivate their land, the country has a lot of benefits in terms of the agricultural potential sector, boosts food production, and contributes to overall economic growth while preserving environmental sustainability. It is significant for all stakeholders, including policymakers, landowners, and relevant authorities, to collaborate and ensure the issues of idle agricultural land should not happen while driving towards an excellent country. This conceptual framework can be a trigger for Malaysia to follow other countries in order to urge landowners to obey the rules to utilize their lands and at the same time can still maintain a good vibe between the government and the people because not strict enough to make a sensitive action which is land forfeiture.

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