KEMENTERIAN PENDIDIKAN TINGGI
JABATAN PENDIDIKAN POLITEKNIK DAN KOLEJ KOMUNITI

BAHAGIAN PEPERIKSAAN DAN PENILAIAN
JABATAN PENDIDIKAN POLITEKNIK DAN KOLEJ KOMUNITI
KEMENTERIAN PENDIDIKAN TINGGI

PEPERIKSAAN AKHIR

SESI II : 2025/2026

DPA50163 : MALAYSIAN TAXATION 2

TARIKH : 07 MEI 2026
MASA : 11.30 PAGI - 1.30 PETANG (2 JAM)

Kertas ini mengandungi **DUA PULUH SATU (21)** halaman bercetak.

Struktur (4 soalan)

Dokumen sokongan yang disertakan : Lampiran

JANGAN BUKA KERTAS SOALAN INI SEHINGGA DIARAHKAN

(CLO yang tertera hanya sebagai rujukan)

TERBUKA

INSTRUCTION:

This section consists of **FOUR (4)** subjective questions. Answers **ALL** questions.

ARAHAN:

*Bahagian ini mengandungi **EMPAT (4)** soalan subjektif. Jawab **SEMUA** soalan.*

QUESTION 1

CLO1 (a) State **FIVE (5)** types of partners in a partnership business.

[5 marks]

CLO1 (b) Zaini, Aziz, and Zaim are partners in a cafe business known as 'Kupi Lok', which has been operating since 2021. The business closes its accounts on 31 December annually. The following information relates to the partnership:

Details / Partners	Zaini	Aziz	Zaim
Capital contribution	RM50,000	RM50,000	RM50,000
Interest on capital (per annum)	6%		
Salary (per month)	RM2,000	RM2,000	RM2,000
Profit and loss sharing ratio	40%	40%	20%

On 31 July 2025, Zaim withdrew from the partnership due to his relocation to Australia. The new terms of agreement for the remaining partners are as follows:

Details / Partners	Zaini	Aziz
Capital contribution	RM50,000	RM50,000
Interest on capital (per annum)	6%	
Salary (per month)	RM2,500	RM2,500
Profit and loss sharing ratio	1 : 1	

Additional information:

(i) Divisible income for the year 2025 amounted RM180,000.

(ii) Capital allowance for the year were RM24,000.

TERBUKA

Required:

Calculate the statutory income for Zaini, Aziz and Zaim for the year of assessment 2025.

[10 marks]

CLO1 (c) Seryan Berhad is a manufacturing company based in Bintulu, which closes its accounts on 31 December annually. In 2024, the company constructed a factory and incurred the following costs:

Details	RM
Legal fees and stamp duty for construction agreement	12,000
Cost of demolition of existing office building	110,500
Architect's fees	54,700
Construction cost	4,000,000
Wiring and plumbing	76,800

Seryan Berhad also installed heavy machinery. The costs incurred were as follows:

Details	RM
Heavy machinery	50,000
Preparing and installation cost	185,000

The factory was completed and brought into use on 1 June 2025. Seryan Berhad used the whole building as a factory.

Required:

Compute industrial building allowance for Seryan Berhad for the relevant year of assessment.

TERBUKA

[10 marks]

SOALAN 1

CLO1 (a) *Nyatakan **LIMA (5)** jenis rakan kongsi dalam perniagaan perkongsian.*

[5 markah]

CLO1 (b) *Zaini, Aziz dan Zaim merupakan rakan kongsi dalam perniagaan kafe yang dikenali sebagai 'Kupi Lok' yang telah beroperasi sejak tahun 2021. Tempoh perakaunan perniagaan berakhir pada 31 Disember setiap tahun. Berikut adalah maklumat berkaitan perkongsian tersebut :*

Butiran / Rakan kongsi	***Zaini***	***Aziz***	***Zaim***
Sumbangan Modal	*RM50,000*	*RM50,000*	*RM50,000*
Faedah atas modal (tahunan)	*6%*		
Gaji (bulanan)	*RM2,000*	*RM2,000*	*RM2,000*
Nisbah perkongsian untung rugi	*40%*	*40%*	*20%*

Pada 31 Julai 2025, Zaim menarik diri daripada perkongsian kerana berpindah ke Australia. Syarat-syarat perjanjian baharu bagi rakan kongsi yang kekal adalah seperti berikut:

Butiran / Rakan kongsi	***Zaini***	***Aziz***
Sumbangan Modal	*RM50,000*	*RM50,000*
Faedah atas modal (tahunan)	*6%*	
Gaji (bulanan)	*RM2,500*	*RM2,500*
Nisbah perkongsian untung dan rugi	*1 : 1*	

Maklumat tambahan :

(i) Pendapatan boleh agih bagi tahun 2025 berjumlah RM180,000.

(ii) Elaun modal bagi tahun 2025 adalah RM24,000.

TERBUKA

Kehendak :

Kirakan pendapatan berkanun untuk Zaini, Aziz dan Zaim bagi tahun taksiran 2025.

[10 markah]

CLO1 (c) *Seryan Berhad merupakan sebuah syarikat pembuatan yang berpusat di Bintulu dan menutup akaun pada 31 Disember setiap tahun. Pada tahun 2024, syarikat telah membina sebuah kilang dengan kos-kos berikut :*

Butiran	***RM***
Yuran guaman dan duti setem untuk perjanjian pembinaan	*12,000*
Kos merobohkan bangunan pejabat sedia ada	*110,500*
Yuran arkitek	*54,700*
Kos pembinaan	*4,000,000*
Pendawaian dan perpaipan	*76,800*

Seryan Berhad turut memasang jentera berat. Kos yang terlibat adalah seperti berikut:

Butiran	***RM***
Jentera berat	*50,000*
Kos penyediaan dan pemasangan	*185,000*

Kilang tersebut siap dibina dan mula digunakan pada 1 Jun 2025. Seryan Berhad menggunakan keseluruhan bangunan sebagai kilang.

Kehendak :

Kirakan elaun bangunan industri untuk Seryan Berhad bagi tahun taksiran yang berkaitan.

TERBUKA

[10 markah]

QUESTION 2

CLO1

(a) Interpret whether the following incomes are "Business Income" or "Non-Business Income" as stated under Section 4(a), Income Tax Act 1967.

(i) Gain on disposal of machinery that remained idle for three years.

(ii) Realised exchange gain arising from the purchase of raw materials.

(iii) Rental income received from a tenant for occupying the third floor of shop building.

(iv) Compensation received from an insurance company for stolen products.

(v) Bad debts recovered from trade receivables of previous years.

[5 marks]

CLO2

(b) Health First Berhad is a Malaysian resident company that commenced its health supplement business in January 2019. The company prepares its accounts up to 31 December each year. The financial statement for the year ended 31 December 2025 are as follows:

Health First Berhad			
Statement of Profit and Loss and Other Comprehensive Income			
for the year ended 31 December 2025			
	Note	**RM**	**RM**
Sales			2,178,000
Less : Cost of sales			(535,000)
Gross profit			1,643,000
Less: Operating expenses			
Staff salaries	1	308,400	
Repair and maintenance	2	349,600	
Professional fees	3	103,000	
Donations and zakat	4	125,000	
			(886,000)
Net profit before tax			757,000

TERBUKA

Notes to the account:

1.

	RM
Remuneration for staffs	240,000
Salaries for staff (ex-convict who are above 60 years old)	15,600
Contribution of 22% to the Employees Provident Fund for all staffs	52,800

2.

	RM
Depreciation of factory building, plant, machinery and vehicles	152,400
Repair and replace small parts of component in the machine used in the factory	77,100
Provision and maintenance of childcare centre for staff benefit	20,000
Renovation of sales office	100,100

3.

	RM
Gift of flowers for customers new outlet opening	8,000
Secretarial and tax filing fees	45,000
Advertisement cost of product inside Malaysia	50,000

4.

	RM
Cash donation to approved charitable institution	32,800
Scholarship to a full-time student to pursue higher education at UNIMAS	67,000
Business zakat	25,200

Additional information :

	RM
Capital allowance	96,900
Industrial building allowance	5,400
Business loss b/f	2,100

You are **required** to :

Compute the tax payable for Health First Berhad for the year of assessment 2025.

TERBUKA

[20 marks]

SOALAN 2

CLO1 (a) *Tafsirkan sama ada pendapatan yang disenaraikan di bawah adalah "Pendapatan Perniagaan" atau "Pendapatan Bukan Perniagaan" di bawah Seksyen 4(a), Akta Cukai Pendapatan 1967.*

(i) *Keuntungan daripada pelupusan jentera yang telah terbiar selama tiga tahun.*

(ii) *Keuntungan pertukaran mata wang asing yang direalisasikan daripada pembelian bahan mentah.*

(iii) *Pendapatan sewa yang diterima daripada penyewa bagi penggunaan tingkat tiga bangunan kedai.*

(iv) *Pampasan yang diterima daripada syarikat insurans untuk produk yang dicuri.*

(v) *Hutang lapuk pulih yang diperoleh semula daripada penghutang perdagangan tahun-tahun sebelumnya.*

[5 markah]

TERBUKA

CLO2 (b) *Health First Berhad ialah sebuah syarikat pemastautin Malaysia yang memulakan perniagaan suplemen kesihatannya pada Januari 2019. Syarikat itu menyediakan akaunnya sehingga 31 Disember setiap tahun. Penyata kewangan bagi tahun berakhir 31 Disember 2025 adalah seperti berikut :*

Health First Berhad			
Penyata Untung dan Rugi dan Pendapatan Komprehensif Lain			
bagi tahun berakhir 31 Disember 2025			
	Nota	**RM**	**RM**
Jualan			*2,178,000*
Tolak : Kos barang dijual			*(535,000)*
Untung Kasar			*1,643,000*
Tolak : Perbelanjaan operasi			
Gaji staf	*1*	*308,400*	
Pembaikan dan penyelenggaraan	*2*	*349,600*	
Yuran profesional	*3*	*103,000*	
Derma dan zakat	*4*	*125,000*	
			(886,000)
Untung bersih sebelum cukai			*757,000*

Nota kepada akaun :

1.

	RM
Imbuhan kepada staf	*240,000*
Gaji kepada staf (bekas banduan yang berumur 60 tahun ke atas)	*15,600*
Caruman sebanyak 22% kepada Kumpulan Wang Simpanan Pekerja kepada semua staf	*52,800*

TERBUKA

2.

	RM
Susut nilai bangunan kilang, jentera, mesin dan kenderaan	*152,400*
Membaiki dan menggantikan komponen-komponen kecil dalam mesin yang digunakan di kilang	*77,100*
Penyediaan dan penyelenggaraan pusat jagaan kanak-kanak untuk manfaat staf	*20,000*
Pengubahsuaian pejabat jualan	*100,100*

3.

	RM
Hadiah bunga untuk pembukaan cawangan baharu pelanggan	*8,000*
Yuran kesetiausahaan dan pemfailan cukai	*45,000*
Kos pengiklanan produk dalam Malaysia	*50,000*

4.

	RM
Derma berbentuk tunai kepada institusi amal yang diluluskan	*32,800*
Biasiswa kepada pelajar yang melanjutkan pengajian tinggi sepenuh masa di UNIMAS	*67,000*
Zakat perniagaan	*25,200*

Maklumat tambahan :

	RM
Elaun modal	*96,900*
Elaun bangunan industri	*5,400*
Rugi perniagaan h/b	*2,100*

Anda ***dikehendaki*** *untuk :*

Kirakan cukai yang perlu dibayar untuk Health First Berhad bagi tahun taksiran 2025.

TERBUKA

[20 markah]

QUESTION 3

CLO1 (a) List **FIVE (5)** types of investment incentives under Income Tax Act 1967.

[5 marks]

CLO1 (b) Daia Softi Sdn. Bhd. (DSSB), a resident company is located in the state of Melaka. DSSB was granted pioneer status incentive of 70% for manufacturing promoted product. Below is the company's financial information for the year ended 31 December 2025:

Pioneer Business	
Adjusted Income	RM1,800,000
Capital Allowance	RM250,000
Non-pioneer Business	
Adjusted Loss	(RM85,000)
Other income:	
Interest income	RM40,000
Company Tax Rate	24%

You are **required** to:

Compute the income tax payable and amount credited to exempt income account for the year of assessment 2025.

[12 marks]

CLO1 (c) Ku Yah, a Malaysian resident purchased a single-storey house RM300,000 at Pasir Putih, Kelantan on 1st April 2022. The legal fee for acquisition was RM3,000. Ku Yah incurred RM25,000 for kitchen renovation. She also paid the cost to find buyer of RM5,000. She sold her house on 1st January 2025 for RM400,000.

You are **required** to:

Calculate real property gain tax paid by Ku Yah after she disposed of the property.

TERBUKA

[8 marks]

SOALAN 3

CLO1 (a) *Senaraikan **LIMA (5)** jenis insentif pelaburan tertakluk di bawah Akta Cukai Pendapatan 1967.*

[5 markah]

CLO1 (b) *Daia Softi Sdn. Bhd. (DSSB), sebuah syarikat pemastautin yang terletak di negeri Melaka. DSSB telah dianugerahkan insentif taraf perintis bernilai 70% untuk produk perkilangan yang layak. Berikut adalah merupakan penyata kewangan syarikat bagi tahun berakhir 31 Disember 2025:*

Perniagaan Perintis	
Pendapatan Terlaras	*RM1,800,000*
Elaun Modal	*RM250,000*
Perniagaan bukan perintis	
Rugi Terlaras	*(RM85,000)*
Lain-lain Pendapatan:	
Faedah	*RM40,000*
Kadar Cukai Syarikat	*24%*

*Anda **dikehendaki** untuk :*
Kira cukai yang perlu dibayar dan dikreditkan ke akaun pengecualian cukai bagi tahun taksiran 2025.

[12 markah]

CLO1 (c) *Ku Yah, seorang pemastautin di Malaysia telah membeli sebuah rumah teres setingkat bernilai RM300,000 di Pasir Putih, Kelantan pada 1hb April 2022. Yuran guaman yang terlibat bagi pembelian tersebut adalah berjumlah RM3,000. Ku Yah juga telah membelanjakan RM25,000 bagi tujuan pengubahsuaian ruangan dapur. Selain itu, kos sebanyak RM5,000 bagi tujuan mendapatkan pembeli bagi rumah tersebut. Beliau akhirnya berjaya menjual rumah tersebut pada 1hb Januari 2025 dengan harga RM400,000.*

*Anda **dikehendaki** untuk :*
Kirakan cukai keuntungan hartanah yang perlu dibayar oleh Ku Yah selepas beliau melupuskan rumahnya.

[8 markah]

TERBUKA

QUESTION 4

CLO1 (a) Beeze Sdn Bhd (BSB) is a registered manufacturer of household products under the Sales Tax Act 2018. The company's financial year ends on 31 December. The following transactions occurred throughout the year 2025:

No.	Transaction	Sales Tax Amount (if applicable)	Reason
1	Sold products valued RM102,000 to resort in Langkawi		
2	Sold products valued RM365,000 to a supermarket in Philippines		
3	Sold products valued RM110,000 to departmental store in Sarawak		
4	Sold products valued RM210,000 to retail store in Pahang		
5	Sold products valued RM 107,000 to hotel in Labuan		

The applicable tax rate is 5%.

You are **required** to:
Outline the sales tax amount (if applicable) and the reason by filling in the table above. (Please copy your answer in your answering booklet)

[10 marks]

CLO1 (b) Aleem is married to Ally, a full-time housewife. They have two (2) children, Amir (18 years old) and Fina (15 years old). The eldest is studying at Kolej Matrikulasi Labuan while the youngest is attending secondary school in Kota Kinabalu. The following details are the details of his income and expenses for the year 2025.

TERBUKA

Details	**RM**
Total Income	117,600
Life insurance for self and wife	5,160
Laptop for Amir	3,500
Books and magazines	850
Badminton racquet for Fina	250
Zakat	770

You are **required** to:

Compute the tax payable for Aleem for the year of assessment 2025.

[10 marks]

CLO1 (c) Determine **FIVE (5)** tax reliefs that Aleem can claim to reduce his tax liability.

TERBUKA

[5 marks]

SOALAN 4

CLO1

CLO1

(a) *Beeze Sdn Bhd (BSB) merupakan pengilang produk kelengkapan rumah yang berdaftar di bawah Akta Cukai Jualan 2018. Tarikh tutup akaun bagi BSB adalah pada setiap 31 Disember. Berikut merupakan transaksi yang berlaku bagi tahun 2025.*

Bil.	***Transaksi***	***Jumlah Cukai Jualan (sekiranya ada)***	***Sebab***
1	*Jualan produk bernilai RM102,000 kepada resort di Langkawi*		
2	*Jualan produk bernilai RM365,000 kepada pasaraya di Filipina*		
3	*Jualan produk bernilai RM110,000 kepada kedai di Sarawak*		
4	*Jualan produk bernilai RM210,000 kepada peruncit di Pahang*		
5	*Jualan produk bernilai RM 107,000 kepada hotel di Labuan*		

Kadar cukai adalah sebanyak 5%.

*Anda **dikehendaki** untuk:*
Mengemukakan jumlah cukai jualan (sekiranya ada) dan sebabnya dengan melengkapkan jadual di atas. (Sila salin jawapan anda di dalam buku jawapan)

TERBUKA

[10 markah]

CLO1 (b) *Aleem berkahwin dengan Ally, yang merupakan seorang suri rumah sepenuh masa. Mereka dikurniakan dua (2) orang anak, Amir (18 tahun) dan Fina (15 tahun). Anak sulung sedang melanjutkan pelajaran di Kolej Matrikulasi Labuan manakala anak bongsu mereka bersekolah menengah di Kota Kinabalu. Berikut merupakan butiran pendapatan dan perbelanjaan Aleem bagi tahun 2025.*

Butiran	***RM***
Jumlah Pendapatan	*117,600*
Insurans nyawa untuk Aleem dan isteri	*5,160*
Komputer riba untuk Amir	*3,500*
Buku dan majalah	*850*
Raket badminton untuk Fina	*250*
Zakat	*770*

*Anda **dikehendaki** untuk:*

Kirakan cukai perlu dibayar oleh Aleem bagi tahun taksiran 2025.

[10 markah]

CLO1 (c) *Kenal pasti **LIMA (5)** pelepasan cukai yang boleh dituntut oleh Aleem untuk mengurangkan liability cukainya.*

TERBUKA

[5 markah]

SOALAN TAMAT

APPENDICES

Resident company tax rate

		Rate for 2025
Companies		24%
Micro, Small and Medium Enterprise	On the first RM150,000	15%
	On subsequent RM450,000	17%
	On chargeable income exceeding RM600,000	24%

Real Property Gain Tax (Rate)

Disposal	Companies incorporated in Malaysia	Individual (Citizens or Permanent Resident)	Individual (Non-Citizen)
Within 3 years	30%	30%	30%
In the 4th years	20%	20%	30%
In the 5th years	15%	15%	30%
In the 6th year onwards	10%	0%	10%

Income Tax Rate (Resident individual/business)

Chargeable Income		Year of Assessment 2025	
Range of Chargeable Income (RM)		Rate (%)	Tax (RM)
0 – 5,000	On the First 5,000	0	0
5,001 – 20,000	On the First 5,000		0
	Next RM15,000	1	150
20,001 – 35,000	On the First 20,000		150
	Next 15,000	3	450
35,001 – 50,000	On the First 35,000		600
	Next 15,000	6	900
50,001 – 70,000	On the First 50,000		1,500
	Next 20,000	11	2,200
70,001 – 100,000	On the First 70,000		3,700

	Next 30,000	19	5,700
100,001 – 300,000	On the first 100,000		9,400
	Next 300,000	25	75,000
400,001 – 600,000	On the First 400,000		84,400
	Next 200,000	26	52,000
600,001 – 2,000,000	On the First 600,000		136,400
	Next 1,400,000	28	392,000
Exceeding 2,000,000	On the first 2,000,000		528,400
	Next ringgit	30	…..

Personal Tax Relief

Relief	**Amount (RM)**
Individual and dependent relatives	9,000
Disabled taxpayer	7,000
Husband / wife / payment of alimony to former wife	4,000
Disabled husband / wife	6,000
Medical expenses for parents and grandparents	8,000
Basic supporting equipment for disabled self, spouse, child or parent	6,000
Medical expenses for taxpayer, spouse or children for serious disease (max), including cost for fertility treatment for married couple, RM1,000 medical examination and Covid 19 detection test expenses (max) and RM1,000 for vaccination expenses (max) and RM6,000 expenses for children with learning disabilities (max).	10,000
Fees for acquiring technical, vocational, industrial, scientific or technological, law, accounting, Islamic financing skills or qualifications at tertiary level or any course of study at post graduate level (max)	7,000

Lifestyle expenses for the use or benefit of taxpayer, spouse or child in respect of: • purchase or subscription of books / journals / magazines / newspapers (print or electronic); • purchase of personal computer, smartphone or tablet for personal use; • payment of monthly bill for internet subscription registered under taxpayer's name; and • payment of skill improvement / personal development course fees.	2,500
Purchase of sports equipment, payment of rental or entrance fee to any sports facility and registration fee in sports competition where the organizer is approved for the use or benefit of taxpayer, spouse or child.	1,000
Purchase of breastfeeding equipment in every two years	1,000
Net deposit in Skim *Simpanan Pendidikan Nasional (SSPN)* for taxpayers child (max)	8,000
Relief for children :	
Child age of 18 and below	2,000
Child age of 18 years and above and studying fulltime in a university or college	8,000
Child age of 18 years and above and serving an article or indenture	8,000
Disabled child	8,000
Disabled child age of 18 years and above and studying fulltime in a university or college or serving an article or indenture	16,000
Life insurance and EPF including not through salary deduction i. Pensionable public servant category who does not contribute to EPF or any approved scheme • Life insurance premium **OR** ii. OTHER than pensionable public servant category who do not contribute to EPF or any approved scheme • Life insurance premium **(restricted to RM3,000)** • Contribution to EPF / approved scheme **(restricted to RM4,000)**	7,000
Education and medical insurance premium (max)	4,000
Fees paid to a registered child care centre / kindergarten (max)	3,000
Deferred annuity and Private Retirement Scheme (PRS) (max)	3,000
Contribution to the Social Security Organization (SOCSO) (max)	350

Expenses related to electric vehicle charging facility and purchase of food waste composting machine for household use	2,500
Interest payments for the first residential home loan (individually or jointly owned)	7,000

Rebates

	RM
Taxpayer – chargeable income not exceeding RM35,000	400
Additional rebate for wife – if she does not elect for separate assessment or has no income or elects for combined assessment with the husband.	400
Additional rebate for husband – if he has no income or elects for combined assessment with the wife	400
Full rebate in respect of zakat, fitrah or any other Islamic religious dues paid by tax payer and evidenced by a receipt. Rebate equivalent to the amount of departure levy paid under the Departure Levy Act 2019 in respect of performing umrah.	Actual payment made

Benefits-in-kind (BIK) scale rates as per Inland Revenue Board of Malaysia (IRBM) guidelines

Cost of motorcar when new (RM)	**Annual prescribed benefit of motorcar (RM)**	**Annual prescribed benefit of petrol (RM)**
Up to 50,000	1,200	600
50,001 – 75,000	2,400	900
75,001 – 100,000	3,600	1,200
100,001 – 150,000	5,000	1,500
150,001 – 200,000	7,000	1,800
200,001 – 250,000	9,000	2,100
250,001 – 350,000	15,000	2,400
350,001 – 500,000	21,250	2,700
500,001 and above	25,000	3,000

The value of the car benefit equivalent to half of the above rates is taken if the car provided is more than five years.

Prescribed value of household furnishings, apparatus and appliances

Category	Type of Benefits	Annual prescribed value of BIK provided (RM)
1	Semi-furnished with furniture in the lounge, dining room or bedroom.	840
2	Semi-furnished with furniture as in Category 1 and one or two of the following: -air-conditioners -curtains and alike -carpets	1,680
3	Fully furnished premises as in Category 1 and two plus one or more of kitchen equipment, crockery, utensils and appliances.	3,360

Other benefits

Other benefits	RM per month
Household servant	400
Gardener	300
Driver	600

Rates of Capital Allowance

	Initial Allowance Rate (%)	Annual Allowance Rate (%)
Plant and machinery - General	20	14
Motor vehicle and heavy machinery	20	20
Office equipment, furniture and fittings	20	10
Industrial building	10	3