KEMENTERIAN PENDIDIKAN TINGGI
JABATAN PENDIDIKAN POLITEKNIK DAN KOLEJ KOMUNITI

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

JABATAN PERDAGANGAN

PEPERIKSAAN AKHIR

SESI I: 2026/2027

DPA50163: MALAYSIAN TAXATION 2

TARIKH : 24 OKTOBER 2026
MASA : 2.30 PETANG - 4.30 PETANG

Kertas ini mengandungi **SEMBILAN BELAS (19)** halaman bercetak.

Struktur (4 soalan)

Dokumen sokongan yang disertakan : Tiada

JANGAN BUKA KERTAS SOALAN INI SEHINGGA DIARAHKAN

(CLO yang tertera hanya sebagai rujukan)

TERBUKA

INSTRUCTION:
This section consists of **FOUR (4)** subjective questions. Answer ALL questions.

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

QUESTION 1

CLO1 a) (i) State **THREE (3)** elements that determine the existence of a partnership business.

(3 marks)

(ii) State the tax treatment of capital allowance made by the partnership business

(2 marks)

CLO1 b) Nura and Lee are partners in a kopitiam business "Karipap & Teh" since 2020. Each of them contributed equal capital of RM100,000. On 1 July 2025, Rai was admitted as new partner and is responsible to managing Karipap & Teh. Rai injected RM50,000 capital into the business. The partnership accounting year ends on 31 December each year.

The terms of the partnership agreement provided that:

(i) Each partner is to be paid a salary of RM2,000 per month

(ii) Interest of 8% per annum is to be paid to each partner based on the capital contribution.

The following information relates to the business:

	1 Jan 2025 – 30 June 2025	**1 July 2025 – 31 Dec 2025**
Profit and Loss sharing ratio	Equally	Equally
Divisible Income	RM60,000	RM150,000
Capital allowance	RM24,000	
Gift of money for State Government	RM1,000	RM1,500

TERBUKA

CLO1

b) *Nura dan Lee adalah rakan kongsi dalam perniagaan kopitiam "Karipap & Teh" sejak 2020. Setiap daripada mereka menyumbang modal yang sama sebanyak RM100,000. Pada 1 Julai 2025, Rai diterima sebagai rakan kongsi baru dan beliau bertanggungjawab untuk menguruskan Karipap & Teh. Rai menyumbang modal sebanyak RM50,000 ke dalam perniagaan. Tahun perakaunan berakhir pada 31 Disember setiap tahun.*

Syarat-syarat perjanjian perkongsian menyatakan bahawa:

(i) Setiap rakan kongsi akan dibayar gaji sebanyak RM2,000 sebulan.

(ii) Faedah setahun sebanyak 8% akan dibayar kepada setiap rakan kongsi berdasarkan sumbangan modal beliau.

Di bawah merupakan maklumat yang berkaitan dengan perniagaan:

	1 Jan 2025 – 30 Jun 2025	***1 Julai 2025 – 31 Dis 2025***
Nisbah perkongsian untung dan rugi	*Sama rata*	*Sama rata*
Pendapatan boleh diagihkan	*RM60,000*	*RM150,000*
Elaun modal	*RM24,000*	
Hadiah wang untuk Kerajaan Negeri	*RM1,000*	*RM1,500*

Anda dikehendaki:

Mengira jumlah pendapatan setiap rakan kongsi untuk tahun taksiran 2025.

(10 markah)

CLO1

c) *Senang Bina Sdn Bhd., sebuah syarikat perkilangan yang menutup akaunnya pada 30 September setiap tahun. Pada tahun 2020, syarikat telah membeli sebidang tanah di Pulau Pinang dengan harga RM90,000 (termasuk yuran guaman sebanyak RM10,000) yang mana ia telah dibangunkan dengan pembinaan sebuah bangunan kilang pada kos RM860,000. Bangunan tersebut telah digunakan pada Oktober 2022.*

TERBUKA

CLO1

(b) Rekacipta Industries Sdn Bhd, reports the following financial information for year 2025:

		Note	RM	RM
Sales				1,873,000
Less:	Cost of sales			(945,500)
Gross Profit				927,500
Add :	Other Income	(1)		50,000
				977,500
Less :	Marketing	(2)	(27,000)	
	Remuneration	(3)	(501,100)	
	Administrative	(4)	(61,300)	
	Finance	(5)	(27,900)	
	Lost on disposal		(12,000)	
	Depreciation		(42,250)	(671,550)
			Net Profit	305,950

Notes to the accounts:

(1) The company receives RM50,000 on rental of machines.

(2) Marketing includes RM15,000 on purchase of new sign boards and RM12,000 on online marketing.

(3) Remuneration includes salaries for disabled workers which cost RM42,500; employee's salary and bonus RM325,700; EPF contribution of RM73,950; annual dinner for staff RM36,150 and travelling allowance for official duties (employees) which cost RM22,800.

(4) Cash donations to the Unity Foundation (approved) cost RM22,500; audit and accounts services of RM9,500; company secretary and tax filing fees of RM18,800 and expenses on R&D of new product cost RM10,500.

(5) Finance expenses are for provision for bad debts (general) RM4,900; provision for bad debts (specific) RM12,500 and RM10,500 for provision of foreign exchange loss unrealized on stock.

TERBUKA

Tolak	*: Pemasaran*	*(2)*	*(27,000)*	
	Imbuhan	*(3)*	*(501,100)*	
	Pentadbiran	*(4)*	*(61,300)*	
	Kewangan	*(5)*	*(27,900)*	
	Rugi atas pelupusan		*(12,000)*	
	Susutnilai		*(42,250)*	*(671,550)*
		Untung Bersih		*305,950*

Nota kepada akaun:

(1) Syarikat menerima RM50,000 atas sewaan mesin.

(2) Pemasaran termasuk RM15,000 daripada pembelian papan tanda baharu dan RM12,000 untuk pengiklanan atas talian.

(3) Imbuhan termasuk gaji pekerja kurang upaya berjumlah RM42,500; gaji dan bonus pekerja berjumlah RM325,700; caruman kepada KWSP berjumlah RM73,950; jamuan makan malam tahunan bagi pekerja RM36,150 dan elaun perjalanan bagi pekerja (berkaitan kerja) pada kos RM22,800.

(4) Derma tunai kepada Yayasan Uniti (diluluskan) berjumlah RM22,500; bayaran khidmat audit dan perakaunan berjumlah RM9,500 ; yuran setiausaha syarikat dan pemfailan cukai berjumlah RM18,800 dan belanja ke atas penyelidikan dan pembangunan produk dengan kos RM10,500.

(5) Belanja kewangan ialah peruntukan bagi hutang lapuk (am) RM4,900; peruntukan atas hutang lapuk (khas) RM12,500 dan RM10,500 peruntukan kerugian belum realis atas tukaran matawang asing bagi stok.

Maklumat tambahan:

Bagi tahun 2025, elaun modal bagi asset ialah RM44,500 manakala elaun imbangan ialah RM13,500.

Anda dikehendaki mengira cukai kena bayar bagi Rekacipta Industries Sdn Bhd bagi tahun taksiran 2025 sekiranya modal berbayar syarikat ialah RM500,000.

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You are required to:

Calculate the Real Property Gains Tax payable by Krishna for the year of assessment 2025.

(8 marks)

SOALAN 3

CLO1 *a)* *Nyatakan **DUA (2)** perbezaan antara taraf perintis dan elaun cukai pelaburan.*

(5 markah)

CLO1 *b)* *Gemilang Sdn. Bhd. merupakan sebuah syarikat pemastautin yang beroperasi di Pulau Pinang dan terlibat dalam pembuatan produk yang digalakkan serta layak menikmati insentif pelaburan. Syarikat ini memulakan operasinya pada 1 April 2024 dengan modal saham diterbitkan berjumlah RM 2.7 juta. Anggaran prestasi kewangan bagi dua tahun pertama operasi adalah seperti berikut:*

	2024	***2025***
Pendapatan/rugi larasan	*(150,000)*	*500,000*
Elaun modal	*40,000*	*30,000*
Perbelanjaan Modal Yang Layak	*270,000*	*110,000*

Dikehendaki:

Mengira pendapatan bercukai dan amaun yang dikreditkan untuk akaun pengecualian pendapatan oleh Gemilang Sdn. Bhd di bawah Elaun Cukai Pelaburan untuk tahun taksiran 2025.

(12 markah)

CLO1 *(c)* *Krishna telah membeli sebuah rumah di Nilai pada 1 Julai 2021 pada harga RM1,500,000 dengan kos sampingan belian sebanyak RM58,500. Pada 1 Julai 2021, dia telah membuat pengubahsuaian rumah dengan kos RM80,000. Selain itu, beliau juga membayar yuran guaman sebanyak RM4,000 untuk mempertahankan hak milik ke atas rumah apabila bekas pemilik menuntut*

TERBUKA

invest it to produce income. Wahab and his wife (Mina) have been looking at their tax situation for the year of assessment 2025. The details of their income and claims are as follows:

	Wahab (RM)	**Mina (RM)**
Interest on bank saving account (gross)	12,000	
Rental	36,000	
Salary		50,000
EPF		5,500
Life insurance premium paid	1,200	
Own medical expenses for a serious disease	5,000	
Donation paid to an approved institution	1,000	

Wahab and his wife have three children. Mina claimed child relief on her eldest child which is over 18 (unmarried) and is attending a local university. While Wahab claimed child relief on the other two child which are under 18 and still schooling.

You are required to compute the tax payable for Wahab and his wife for the year of assessment 2025.

(10 marks)

CLO1 (c) Delima Sdn Bhd has paid-up capital amounting RM2.3 million and their chargeable income for the year assessment 2025 is RM800,000. Recently, the company decided to increase their paid-up capital to RM3 million.

Required:

Determine the paid-up capital tier that results in the lowest tax liability for Delima Sdn Bhd. (show the relevant working of calculation)

(5 marks)

TERBUKA

menuntut di universiti tempatan. Manakala Wahab menuntut pelepasan anak untuk dua orang anak beliau bawah 18 tahun dan masih bersekolah.

Anda dikehendaki:

Mengira cukai yang perlu dibayar oleh Wahab dan isterinya bagi tahun taksiran 2025.

(10 markah)

CLO1 (c) *Delima Sdn Bhd mempunyai modal berbayar berjumlah RM2.3 juta dan pendapatan bercukai bagi tahun taksiran 2025 adalah RM800,000. Syarikat bercadang untuk meningkatkan modal berbayar kepada RM3 juta.*

Dikehendaki:

Tentukan tahap modal berbayar yang boleh meminimumkan liabiliti cukai untuk Delima Sdn Bhd (tunjukkan jalan kerja pengiraan yang berkaitan)

(5 markah)

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SOALAN TAMAT

	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		
	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

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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

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