

SULIT



**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 : 2024/2025

DPA50163 : MALAYSIAN TAXATION 2

TARIKH : 02 DISEMBER 2024

MASA : 8.30 PAGI - 10.30 PAGI (2 JAM)

Kertas ini mengandungi **DUA PULUH SATU (21)** halaman bercetak.
Subjektif (4 soalan)
Dokumen sokongan yang disertakan : Tiada

JANGAN BUKA KERTAS SOALAN INI SEHINGGA DIARAHKAN

(CLO yang tertera hanya sebagai rujukan)

SULIT

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) List **TWO (2)** characteristics of a partnership.

[5 marks]

CLO1

- (b) Triple A & Associate is a partnership that located in Kuantan. The year ended is every 31 December annually.

This information below is included in the partnership agreement:

	Aisy	Aisya	Aisar
Capital contribution	RM40,000	RM55,000	RM50,000
Interest on capital (%)	5	5	5
Salary (monthly)	RM5,000	RM6,000	RM5,500
Private expenses	NIL	RM900	RM500
Profit sharing ratio	2	3	3

Provisional adjusted income for year of assessment 2023 is RM177,000.

Calculate the divisible income/(loss) for Triple A & Associate for year of assessment 2023.

[10 marks]

CLO1

(c) Zola Sdn. Bhd., a household goods manufacturer, invested capital expenditure of RM2.5 million in the construction of a new building. Included in the cost incurred are costs of site RM 1,300,000, legal fee RM20,000, architect's fee RM30,000, construction cost RM850,000, consultant fee RM150,000 and plumbing and wiring RM150,000.

The building was completed on 1 June 2023 which comprises of 22,500 sq. meters of factory space, 3,000 sq. meters of office and 500 sq. meters of showroom.

You are required to calculate qualifying building expenditure for the new building of Zola Sdn. Bhd.

[10 marks]

SOALAN 1

CLO1

(a) Senaraikan **DUA (2)** ciri-ciri sebuah perkongsian.

[5 markah]

CLO1

(b) *Triple A & Associate* adalah sebuah perkongsian yang beroperasi di Kuantan. Tempoh perakaunan berakhir pada setiap 31 Disember setiap tahun.

Berikut adalah maklumat yang terdapat di dalam perjanjian perkongsian :

	Aisy	Aisya	Aisar
Sumbangan Modal	RM40,000	RM55,000	RM50,000
Faedah atas modal (%)	5	5	5
Gaji(bulanan)	RM5,000	RM6,000	RM5,500
Belanja peribadi	NIL	RM900	RM500
Agihan untung dan rugi	2	3	3

Pendapatan Terlaras Sementara untuk tahun taksiran 2023 adalah RM177,000.

Anda diminta untuk mengira Pendapatan/Rugi Boleh Agih *Triple A & Associate* bagi tahun taksiran 2023.

[10 markah]

CLO1

(c) *Zola Sdn. Bhd.*, adalah pengeluar barangan pembinaan rumah, melaburkan perbelanjaan modal sebanyak RM2.5 juta untuk pembinaan bangunan baru. Termasuk di dalam kos tersebut adalah kos tapak RM 1,300,000, yuran guaman RM20,000, yuran arkitek RM30,000, kos pembinaan RM850,000, yuran perundingan RM 150,000 dan paip serta pendawaian RM 150,000.

Bangunan tersebut siap pada 1 Jun 2023 yang terdiri daripada 22,500 meter persegi kawasan kilang, 3,000 meter persegi pejabat dan 500 meter persegi bilik pameran..

Anda dikehendaki untuk mengirakan perbelanjaan bangunan layak bagi bangunan baru *Zola Sdn. Bhd.*

[10 markah]

QUESTION 2

CLO1

(a) Categorise all the expenditures below according to **Double Deduction (DD)**, **Allowable Expenses (AE)** or **Non-Allowable Expenses (NAE)**.

- (i) Expense on export credit insurance premium based on the Takaful concept is RM7,300.
- (ii) Insurance premium paid for export of cargo to Turkey and insured with non-local company is RM5,000.
- (iii) Speeding and parking fines of the company drivers is RM2,000.
- (iv) Secretarial fees for the company is RM4,700.
- (v) Expense on entertainment of potential clients is RM3,200.

[5 marks]

CLO1

(b) Menara Fatemah Furniture Sdn. Bhd. is a Malaysian resident company with a paid up capital of RM3.5 million and closes its accounts on 31 December each year. It manufactures various types of furniture for the local and overseas market. The company submits its Statement of Comprehensive Income for the year ended 31 December 2023 as follows (for the first-year operation):

	<u>Notes</u>	<u>RM</u>	<u>RM</u>
Sales			5,016,000
<i>Less:</i>			
Cost of sales			<u>(296,000)</u>
Gross profit			4,720,000
<i>Add:</i>			
Other income			
Gain from disposal of asset	1	<u>6,000</u>	<u>6,000</u>
			4,726,000
<i>Less:</i>			
Salaries and wage	2	415,800	
Interest		102,150	
Entertainment	3	230,000	
Depreciation		103,000	
Repair and maintenance	4	160,000	
Motor vehicle expenses		129,000	
Advertisement		266,000	
Royalty		10,000	
Administrative expenses		183,000	
Professional fees	5	124,200	
Bad debts	6	543,000	
Miscellaneous expenses		45,000	<u>(2,311,150)</u>
Net profit			<u>2,414,850</u>

Notes to the account:

1. Disposal of asset

In August 2023, the company had disposed an old machine for RM46,000 and made a gain of RM6,000. The balancing charge is RM4,000.

2. Salaries and wages

The following charges have been included in the salaries and wages account:

- An amount of RM120,000 paid to three employees who are certified by the appropriate authorities as disabled.

- Contributions to the Employees Provident Fund were made at RM81,081.
3. Entertainment includes:
 - RM30,000 on the company's annual dinner staff
 - RM60,000 for entertainment allowance for employees
 - RM80,000 on the company's family day at Tioman Island
 4. Repair and maintenance
Repair includes a sum of RM100,000 spent on renovating the company's administrative building.
 5. Professional fees include:
 - RM12,700 on legal action taken to recover bad debts.
 - RM25,000 for Business Zakat
 6. Bad debts charged to the accounts consist of:
 - Trade debt written off RM300,000
 - Specific provision RM140,000
 - General provision RM103,000

Other information:

For the year of assessment 2023 the company is entitled to a capital allowance of RM59,930.

You are required to:

Compute the Tax Payable of Menara Fatemah Furniture Sdn. Bhd. for the year of assessment 2023.

[20 marks]

SOALAN 2

CLO1

(a) Kategorikan setiap perbelanjaan di bawah sama ada **Potongan Dua Kali (DD)**, **Perbelanjaan Dibenarkan (AE)** dan **Perbelanjaan Yang Tidak Dibenarkan (NAE)**.

- (i) Perbelanjaan ke atas Insurans Kredit Eksport berdasarkan konsep Takaful bernilai RM7,300.
- (ii) Premium insurans sebanyak RM5,000 dibayar dengan syarikat insurans bukan tempatan untuk kargo yang dieksport ke Turki.
- (iii) Penalti RM2,000 ke atas pemanduan melebihi had laju yang dibenarkan dan kesalahan parkir oleh pemandu syarikat.
- (iv) Yuran sekretari untuk syarikat sebanyak RM4,700.
- (v) Belanja keraian kepada bakal pelanggan sebanyak RM3,200.

[5 markah]

CLO1

(b) Menara Fatemah Furniture Sdn. Bhd. adalah syarikat yang bermastautin di Malaysia dengan modal berbayar sebanyak RM3.5 juta. Akaun syarikat ditutup pada 31 Disember setiap tahun. Syarikat menjalankan perniagaan pengilangan pelbagai jenis perabut untuk pasaran domestik dan luar negara.

Berikut adalah Penyata Pendapatan Komprehensif syarikat bagi tahun berakhir 31 Disember 2023 (tahun pertama operasi).

	<u>Notes</u>	<u>RM</u>	<u>RM</u>
Jualan			5,016,000
Tolak:			
Kos jualan			(296,000)
Untung Kasar			4,720,000
Tambah:			
Lain-lain Pendapatan			
Keuntungan pelupusan aset	1	6,000	6,000
			4,726,000
Tolak:			
Gaji dan upah	2	415,800	
Faedah		102,150	
Keraian	3	230,000	
Susutnilai		103,000	
Pembaikan dan penyelenggaraan	4	160,000	
Belanja kenderaan		129,000	
Pengiklanan		266,000	
Royalti		10,000	
Belanja pentadbiran		183,000	
Yuran profesional	5	124,200	
Hutang lapuk	6	543,000	
Belanja pelbagai		45,000	(2, 311,150)
Untung bersih			<u>2, 414 ,850</u>

Nota kepada akaun:

1. Pelupusan Aset

Pada Ogos 2023, syarikat telah melupuskan sebuah mesin lama berharga RM46,000 dan memperolehi keuntungan sebanyak RM6,000. Caj imbalan adalah RM4,000.

2. Gaji dan Upah

Caj berikut telah dimasukkan ke dalam akaun gaji dan upah:

- Sebanyak RM120,000 telah dibayar kepada tiga orang pekerja yang disahkan sebagai Orang Kurang Upaya oleh pihak yang berkuasa.

- Sebanyak RM81,081 dibayar kepada caruman Kumpulan Wang Simpanan Pekerja.

3. Keraian termasuk:

Semua perbelanjaan keraian berkaitan dengan jualan perniagaan dan termasuk dengan perbelanjaan-perbelanjaan berikut:

- RM30,000 untuk majlis makan malam tahunan bagi meraikan pekerja syarikat.
- RM60,000 dibayar sebagai elaun keraian pekerja-pekerja .
- RM80,000 adalah belanja untuk Hari Keluarga syarikat yang diadakan di Pulau Langkawi.

4. Pembaikan dan Penyelenggaraan

Belanja pembaikan termasuk RM100,000 untuk mengubahsuai bangunan pentadbiran.

5. Yuran profesional termasuk:

- RM12,700 untuk belanja bagi membiayai yuran tindakan undang-undang untuk memungut hutang lapuk
- RM25,000 untuk zakat perniagaan

6. Akaun Hutang Lapuk mengandungi:

- Hutang lapuk dihapuskira RM300,000
- Peruntukan khusus RM140,000
- Peruntukan am RM103,000

Maklumat tambahan:

Bagi tahun taksiran 2023, elaun modal syarikat berjumlah RM59,930.

Anda dikehendaki:

Mengira Jumlah Cukai Kena Bayar bagi Menara Fatemah Furniture Sdn. Bhd. bagi tahun taksiran 2023.

[20 markah]

QUESTION 3

CLO1

- (a) List **THREE (3)** incentives enacted under the Promotion of Investment Act 1986 and **TWO (2)** incentives enacted under the Income Tax Act 1967.

[5 marks]

CLO1

- (b) Pahlawan Sdn Bhd which is located in Sandakan, Sabah was granted Investment Tax Allowance (ITA) 60% for producing promoted product commencing from 1 January 2023 and incurred capital expenditure of RM80,000. Net profit for the year assessment of 2023 is RM120,000, capital allowance is RM27,200 and non-allowable expenses is RM15,000.

Required :

Calculate tax payable for Pahlawan Sdn Bhd for the year of assessment 2023.

[12 marks]

CLO1

- (c) Madam Dania sold her bungalow for RM650,000 as evidenced by the Sale and Purchase Agreement dated 10 September 2023. The consideration was paid to her on 1 October 2023:

	RM
Valuation fees	6,800
Cost of advertisement	1,500

Calculate the real property gain tax payable in respect of the disposal of the bungalow by Madam Dania for year of assessment 2023 if acquisition price for that bungalow is RM339,000 and the acquisition date is on 10 September 2017.

[8 marks]

SOALAN 3

CLO1

(a) Senaraikan **TIGA (3)** insentif yang digubal di bawah Akta Penggalakan Pelaburan 1986 dan **DUA (2)** insentif yang digubal di bawah Akta Cukai Pendapatan 1967.

[5 markah]

CLO1

(b) Pahlawan Sdn Bhd yang berada beroperasi di Sandakan Sabah mendapat insentif Elaun Cukai Pelaburan 60% untuk mengeluarkan barangan yang digalakkan bermula pada 1 Januari 2023 dan mempunyai belanja modal sebanyak RM80,000. Untung bersih untuk tahun taksiran 2023 adalah RM120,000, elaun modal RM27,200 dan belanja yang tidak dibenarkan sebanyak RM15,000.

Dikehendaki:

Kirakan Cukai Kena Bayar untuk Pahlawan Sdn. Bhd. bagi tahun taksiran 2023.

[12 markah]

CLO1

(c) Puan Dania menjual banglonya pada harga RM650,000 dan menandatangani Perjanjian Jual Beli pada 10 September 2023. Bayaran penuh telah diperolehi pada 1 Oktober 2023 dan beliau telah melibatkan belanja berikut semasa proses penjualan banglo beliau :

	RM
Yuran penilaian	6,800
Kos pengiklanan	1,500

Kirakan cukai keuntungan harta tanah ke atas pelupusan banglo Puan Dania bagi tahun taksiran 2023 sekiranya harga perolehan banglo tersebut adalah RM339,000 dan tarikh perolehan banglo tersebut pada 10 September 2017.

[8 markah]

QUESTION 4

CLO1

- (a) (i) Explain the scope of charge for sales tax as stated under Section 8(1) of the Sales Tax Act 2018.

[5 marks]

- (ii) Bulan Sdn Bhd is a small-scale manufacturer of textile industry. Its financial year end is 31 December. The company seeks clarification on the scope of manufacturing activities for the purposes of sales tax. The annual sales turnover has been and is forecasted to be around RM480,000.

As the accounts executive of the company, you are required to explain if Bulan Sdn Bhd is required to register for sales tax or not based on current and forecast annual sales turnover. (explain any other option available).

[5 marks]

CLO1

- (b) Mr Aidil is staying in Kota Tinggi, Johor since 2015. He has a 14-year-old brother who is currently studying in form two and a father who is disabled. Mr Aidil's total annual employment income is RM52,000. He also manages his craft business at Johor Bahru and earning sales of RM41,000 for the year 2023. He contributed RM7,400 to Employees Provident Fund (EPF) and paid RM1,360 premium on his life insurance policies. Mr. Aidil incurred medical expenses for his father amounting to RM1,750. He also purchased a wheelchair for his father amounting RM4,900. During a book fair, he bought books and magazines amounting RM500.

You are required to compute the amount of chargeable income for Mr. Aidil for year assessment of 2023.

[10 marks]

CLO1

- (c) Determine **FIVE (5)** ways that Mr. Aidil can fully utilize the personal relief available to minimize his tax payable.

[5 marks]

SOALAN 4

CLO1

- (a) (i) Terangkan skop caj untuk cukai jualan seperti yang dinyatakan di bawah Seksyen 8(1) Akta Cukai Jualan 2018.

[5 markah]

(ii) Bulan Sdn. Bhd. ialah pengeluar industri tekstil berskala kecil. Tahun kewangan syarikat berakhir pada 31 Disember. Syarikat mendapatkan penjelasan mengenai skop aktiviti pembuatan bagi tujuan cukai jualan. Perolehan jualan tahunan telah dan diramalkan sekitar RM480,000.

Sebagai eksekutif akaun syarikat, anda dikehendaki menjelaskan sama ada Bulan Sdn. Bhd. perlu atau tidak perlu mendaftar untuk cukai jualan berdasarkan perolehan jualan tahunan semasa dan ramalan perolehan jualan tahunan. (jelaskan pilihan lain yang tersedia).

[5 markah]

CLO1

- (b) En. Aidil menetap di Kota Tinggi, Johor semenjak 2015. Beliau mempunyai adik yang berumur 14 tahun dan belajar di tingkatan dua, dan bapanya yang kurang upaya. Jumlah tahunan pendapatan penggajian En. Aidil ialah RM52,000. Beliau juga menguruskan perniagaan kraftangan di Johor Bahru dan menjana hasil jualan RM41,000 pada tahun 2023. Beliau menyumbang RM7,400 kepada Kumpulan Wang Simpanan Pekerja dan membayar premium RM1,360 untuk polisi insuran hayat. En. Aidil telah membelanjakan belanja perubatan untuk bapanya berjumlah RM1,750. Beliau juga telah membeli kerusi roda untuk ayahnya dengan kos RM4,900. Semasa pesta buku, beliau membeli buku dan majalah berjumlah RM500.

Anda dikehendaki mengira pendapatan bercukai En. Aidil bagi tahun taksiran 2023.

[10 markah]

CLO1

- (c) Tentukan **LIMA (5)** cara En. Aidil boleh menggunakan sepenuhnya pelepasan peribadi yang ada untuk meminimumkan cukainya yang perlu dibayar.

[5 markah]

SOALAN TAMAT

APPENDIX / LAMPIRAN**PERSONAL RELIEF FOR YEAR ASSESSMENT 2023 /
PELEPASAN CUKAI BAGI TAHUN TAKSIRAN 2023**

No	Individual Relief Types	Amount (RM)
1	Individual and dependent relatives	9,000
2	Medical treatment, special needs, and carer expenses for parents (Medical condition certified by medical practitioner)	8,000 (Restricted)
3	Purchase of basic supporting equipment for disabled self, spouse, child, or parent	6,000 (Restricted)
4	Disabled individual	6,000
5	Education fees (Self): i. Other than a degree at masters or doctorate level – Course of study in law, accounting, Islamic financing, technical, vocational, industrial, scientific or technology ii. Degree at masters or doctorate level – Any course of study iii. Course of study undertaken for the purpose of upskilling or self-enhancement (Restricted to RM2,000)	7,000 (Restricted)
6	Medical expenses on: i. Serious diseases for self, spouse, or child ii. Fertility treatment for self or spouse iii. Vaccination for self, spouse, and child (Restricted to RM1,000)	10,000 (Restricted)

7	Expenses (Restricted to RM1,000) on: i. Complete medical examination for self, spouse, or child ii. COVID-19 detection test including purchase of self-detection test kit for self, spouse, or child iii. Mental health examination or consultation for self, spouse, or child	
8	Expenses (Restricted to RM4,000) for child aged 18 and below: i. Assessment of intellectual disability diagnosis ii. Early intervention programme / intellectual disability rehabilitation treatment	
9	Lifestyle – Expenses for the use / benefit of self, spouse, or child in respect of: i. Purchase or subscription of books / journals / magazines / newspapers / other similar publications (Not banned reading materials) ii. Purchase of personal computer, smartphone, or tablet (Not for business use) iii. Purchase of sports equipment for sports activity defined under the Sports Development Act 1997 and payment of gym membership iv. Payment of monthly bill for internet subscription (Under own name)	2,500 (Restricted)
10	Lifestyle – Additional relief for the use / benefit of self, spouse, or child in respect of: i. Purchase of sports equipment for any sports activity as defined under the Sports Development Act 1997 ii. Payment of rental or entrance fee to any sports facility iii. Payment of registration fee for any sports competition where the organizer is approved and licensed by the Commissioner of Sports under the Sports Development Act 1997	500 (Restricted)
11	Purchase of breastfeeding equipment for own use for a child aged 2 years and below (Deduction allowed once in every TWO (2) years of assessment)	1,000 (Restricted)

12	Childcare fees to a registered child care centre / kindergarten for a child aged 6 years and below	3,000 (Restricted)
13	Net deposit in Skim Simpanan Pendidikan Nasional (Net deposit is the total deposit in 2023 MINUS total withdrawal in 2023)	8,000 (Restricted)
14	Husband / wife / payment of alimony to former wife	4,000 (Restricted)
15	Disabled husband / wife	5,000
16a	Each unmarried child and under the age of 18 years old	2,000
16b	Each unmarried child of 18 years and above who is receiving full-time education ("A-Level", certificate, matriculation, or preparatory courses).	2,000
	Each unmarried child of 18 years and above that: i. receiving further education in Malaysia in respect of an award of diploma or higher (excluding matriculation/ preparatory courses). ii. receiving further education outside Malaysia in respect of an award of degree or its equivalent (including Master or Doctorate). iii. the instruction and educational establishment shall be approved by the relevant government authority.	8,000
16c	Disabled child	6,000
	Additional exemption of RM8,000 disable child age 18 years old and above, not married and pursuing diplomas or above qualification in Malaysia @ bachelor degree or above outside Malaysia in program and in Higher Education Institute that is accredited by related Government authorities	8,000

17	Life insurance and EPF Civil servants' pension schemes, non-civil servants pension schemes and self-employed category: i. Mandatory contributions to approved schemes or voluntary contributions to EPF (excluding private retirement schemes) or contributions under any written law (Restricted to RM4,000) ii. Life insurance premium payments or family takaful contributions or additional voluntary contributions to EPF (Restricted to RM3,000)	7,000 (Restricted)
18	Deferred Annuity and Private Retirement Scheme (PRS)	3,000 (Restricted)
19	Education and medical insurance	3,000 (Restricted)

REBATES / *REBAT*

Chargeable income not exceeding RM35,000 / *Pendapatan bercukai tidak melebihi RM35,000*

	RM
Individual	400
Spouse	400

**TAX RATE FOR RESIDENT INDIVIDUAL FOR YEAR OF ASSESSMENT
2023 /KADAR CUKAI INDIVIDU PEMASTAUTIN BAGI TAHUN TAKSIRAN
2023**

Chargeable Income	Calculations (RM)	Rate %	Tax (RM)
0 - 5,000	On the First 5,000	0	0
5,001 - 20,000	On the First 5,000 Next 15,000	1	0 150
20,001 - 35,000	On the First 20,000 Next 15,000	3	150 450
35,001 - 50,000	On the First 35,000 Next 15,000	6	600 900
50,001 - 70,000	On the First 50,000 Next 20,000	11	1,500 2,200
70,001 - 100,000	On the First 70,000 Next 30,000	19	3,700 5,700
100,001 - 400,000	On the First 100,000 Next 300,000	25	9,400 75,000
400,001 - 600,000	On the First 400,000 Next 200,000	26	84,400 52,000
600,001 - 2,000,000	On the First 600,000 Next 1,400,000	28	136,400 392,000
Exceeding 2,000,000	On the First 2,000,000 Next ringgit	30	528,400

RPGT TAX RATES (w.e.f. 1.1.2022) / KADAR CUKAI CKHT (w.e.f 1.1.2022)

Disposal	Companies Incorporated in Malaysia or Trustee of a Trust	Individuals / Partnership (Citizens and Permanent Residents)	Individuals (Non-citizens/Non-Permanent Resident or Company Not Incorporated in Malaysia)
Within 3 years	30%	30%	30%
Within 4 years	20%	20%	30%
Within 5 years	15%	15%	30%
Within 6 years and subsequent years	10%	0%	10%

TAX RATE FOR RESIDENT COMPANY FOR YEAR OF ASSESSMENT 2023/ KADAR CUKAI SYARIKAT PEMASTAUTIN BAGI TAHUN TAKSIRAN 2023

Year Assessment 2023		Percentage
Company with paid up capital not more than RM2.5 million and gross business income of not more than RM50 million		
	On first RM150,000	15%
	RM150,001 to RM600,000	17%
	RM600,001 and Subsequent Balance	24%
Company other than the above category		24%