

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

DPA40133 : MALAYSIAN TAXATION 1

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 **FOUR (4)** soalan subjektif. Jawab **SEMUA** soalan*

QUESTION 1

- CLO1 (a) List **FIVE (5)** examples of indirect tax. [5 marks]
- CLO1 (b) Explain **TWO (2)** benefits of an individual who is resident compared to a non-resident. [5 marks]
- (c) Ms. Shima a Singapore citizen works for international company and engaged in Malaysian projects since 2016. The following are the periods of her stay in Malaysia from 2016 to 2023:

YEAR	PERIODS OF STAY	NO OF DAYS
2016	1 January to 31 July	213
2017	1 April to 30 September	183
2018	1 January to 31 March	90
2019	1 January to 30 November	334
2020	1 March to 31 October	245
2021	1 April to 30 June	91
2022	Not in Malaysia	
2023	1 January to 31 July	212

- CLO1 You are required to prepare the residence status table inclusive of resident status and relevant subsection under Income Tax Act 1967 of Ms. Shima for the year of assessment 2016 to 2023.

[15 marks]

SOALAN 1

CLO1 (a) Senaraikan **LIMA (5)** contoh cukai tidak langsung. [5 markah]

CLO1 (b) Terangkan **DUA (2)** faedah kepada individu yang bermastautin berbanding yang bukan bermastautin. [5 markah]

(c) Cik Shima seorang warganegara Singapura yang bekerja untuk syarikat antarabangsa dan terlibat dalam projek Malaysia sejak 2016. Berikut ialah tempoh berada di Malaysia dari 2016 hingga 2023.

TAHUN	TEMPOH	BILANGAN HARI
2016	1 Januari hingga 31 Julai	213
2017	1 April hingga 30 September	183
2018	1 Januari hingga 31 Mac	90
2019	1 Januari hingga 30 November	334
2020	1 Mac hingga 31 Oktober	245
2021	1 April hingga 30 Jun	91
2022	Tiada di Malaysia	
2023	1 Januari hingga 31 Julai	212

CLO1 Anda dikehendaki untuk menyediakan jadual status pemastautin untuk Cik Shima merangkumi status pemastautin dan subseksyen berkaitan di bawah Akta Cukai Pendapatan 1967 bagi tahun taksiran 2016 hingga 2023.

[15 markah]

QUESTION 2

CLO1

- (a) Explain **FIVE (5)** fully exemption of gratuity.

[5 marks]

- (b) Ms. Shifa, a Malaysian resident, has an employment contract with Windrapic Bhd. Her income for 2023 is as follows:

Salary	RM246,000
Entertainment allowance	RM50,000
Bonus	RM16,000

Additional information:

- i. Reimbursement of driver salary employed by Ms. Shifa amounted to RM5,800.
- ii. A local maid for Ms. Shifa employed by Windrapic Bhd. with a monthly salary of RM950 starting 1 May 2023.
- iii. The childcare allowance for her son amounts to RM2,000.
- iv. The company provided her with a new car which cost RM300,000 including the car fuel. The fuel costs were RM 3,800.
- v. The hotel room fee is RM18,000 from 1 January to 31 March 2023.
- vi. The company provides unfurnished house from 1 April 2023 to 31 December 2023. The company pays the rental of RM5,000 per month.
- vii. Ms. Shifa incurred entertainment expenses of RM45,000 in carrying out her official duties.

CLO1

You are required to calculate the adjusted employment income of Ms. Shifa for the year assessment 2023.

[10 marks]

- (c) Mr Ramu rented his apartment unit to Ms Malar, who was the first tenant for RM3,100 per month starting from 1 January 2023. Below are the transactions related to rental income:

	RM
Rental deposits	3,100
Electricity and water deposits	2,500
Quit rent and assessment	800
Fire insurance	900
Cleaning house expense	1,200
Insects control expense	910
Repair toilet 5 August 2021	2,000
Advertising cost	850

You are required to outline clearly the adjusted income from rental sources of Mr Ramu for the year of assessment 2023.

[10 marks]

CLO1

SOALAN 2

CLO1

- (a) Terangkan **LIMA (5)** pengecualian penuh bagi ganjaran.

[5 markah]

- (b) Cik Shifa, seorang pemastautin Malaysia, mempunyai kontrak pekerjaan dengan Windrapic Bhd. Pendapatan beliau untuk tahun 2023 adalah seperti berikut:

Gaji	RM246,000
Elaun keraian	RM50,000
Bonus	RM16,000

Maklumat tambahan:

- i. Bayaran balik gaji pemandu yang diambil bekerja oleh Cik Shifa berjumlah RM5,800.
- ii. Pembantu rumah tempatan untuk Cik Shifa yang diambil kerja oleh Windrapic Bhd dengan gaji bulanan RM950 bermula 1 Mei 2023.
- iii. Elaun penjagaan anak lelaki berjumlah RM2,000.
- iv. Syarikat itu memberikannya sebuah kereta baharu yang berharga RM300,000, termasuk kos minyak kereta. Kos bahan api ialah RM 3,800.
- v. Yuran bilik hotel ialah RM18,000 dari 1 Januari hingga 31 Mac 2023.
- vi. Syarikat menyediakan rumah tanpa perabot dari 1 April 2023 hingga 31 Disember 2023. Syarikat membayar sewa sebanyak RM5,000 sebulan.
- vii. Cik Shifa mengeluarkan perbelanjaan keraian sebanyak RM45,000 dalam menjalankan tugas rasminya.

CLO1

Anda dikehendaki untuk mengira pendapatan penggajian yang diselaraskan oleh Cik Shifa untuk tahun taksiran 2023.

[10 markah]

- (c) *Encik Ramu menyewakan unit pangsapurnya kepada Cik Malar, yang merupakan penyewa pertama dengan bayaran RM3,100 sebulan bermula dari 1 Januari 2023. Berikut adalah urus niaga yang berkaitan dengan pendapatan sewa:*

	RM
<i>Deposit sewa</i>	<i>3,100</i>
<i>Deposit elektrik dan air</i>	<i>2,500</i>
<i>Cukai tanah dan taksiran</i>	<i>800</i>
<i>Insurans kebakaran</i>	<i>900</i>
<i>Perbelanjaan pembersihan rumah</i>	<i>1,200</i>
<i>Perbelanjaan mengawal serangga</i>	<i>910</i>
<i>Pembaikan tandas 5 Ogos 2021</i>	<i>2,000</i>
<i>Kos pengiklanan</i>	<i>850</i>

CLO1

Anda dikehendaki untuk memperincikan secara jelas pendapatan larasan daripada hasil sewa bagi Encik Ramu untuk tahun taksiran 2023.

[10 markah]

QUESTION 3

- (a) On 1 May 2021, Roshan Enterprise purchased a heavy machine on hire purchase for the use of business. Payment for installment began on 1 June 2021. On 30 November 2023 the machine was disposed for RM55,000. Business accounting year ends on 31 December annually. The terms and agreement for hire purchase were as follows:

Deposit	RM30,000
Cash price	RM100,000
Hire purchase price	RM120,000
Number of installments	35 times

CLO1

Calculate the capital allowance, balancing charge or balancing allowance available for Roshan Enterprise for the relevant years of assessment up to year of assessment 2023.

[10 marks]

CLO1

- (b) Expenses that qualify for deduction against business income are defined in Section 33 of Income Tax Act 1967. Explain **FIVE (5)** types of expenses that are eligible for deduction against business income.

[5 marks]

- (c) Mr. Lim is the owner of Lima Enterprise. He has been involved in trading of motor spareparts since 2018. The following is the statement of comprehensive income for the year ended 31 December 2023.

Lima Enterprise			
Statement of Comprehensive Income for the year ended 31 December 2023			
	Notes	RM	RM
Sales			234,000
Less: cost of sales			(143,835)
Gross profit			90,165
Add: Other income			
Interest received from local bank deposits		3,400	
Dividend remitted from Singapore		8,000	11,400
Less: Operating expenses			
Depreciation		3,500	
Advertising	1	2,525	
Miscellaneous expense	2	2,375	
Mr Lim Salary		17,000	
Salary and bonus	3	42,000	
Entertainment expenses	4	2,500	
Donation	5	5,000	
Employees' provident fund (EPF)		9,000	
Sumon for speeding		900	(84,800)
Net profit			16,765

Notes to the account:

1. Included in the advertising expenses is the wedding planner cost for his daughter wedding ceremony amounted RM825.
2. Included in miscellenous expenses are the general provision for doubtful debt and bad debts RM800 and RM300 respectively.
3. Employee's salary included salary for disabled employee amounting to RM6,000.
4. Entertainment expenses comprise:

Annual dinner for employees	RM1,500
Entertaining expenses for supplier	RM1,000
5. Donation include:

Cash donation to public hospital	RM2,550
Donation to a neighbour whose house was damaged by flood	RM2,450

Additional information:

- i. Current year capital allowance amounting to RM2,500.
- ii. Unabsorbed capital allowance is RM2,000

You are required to prepare the statutory income of Mr Lim for the year of assessment 2023.

[10 marks]

CLO1

SOALAN 3

- (a) Pada 1 Mei 2021, Roshan Enterprise membeli sebuah mesin berat secara sewa beli untuk kegunaan perniagaan. Pembayaran ansuran bermula pada 1 Jun 2021. Pada 30 November 2023 mesin tersebut telah dijual pada harga RM55,000. Tarikh akhir tempoh perakaunan adalah pada 31 Disember setiap tahun. Terma dan perjanjian untuk sewa beli adalah seperti berikut:

Deposit	RM30,000
Harga tunai	RM100,000
Harga sewabeli	RM120,000
Bilangan ansuran	35 kali

CLO1

Kirakan elaun modal, caj imbangan atau elaun imbangan untuk Roshan Enterprise bagi tahun taksiran yang relevan sehingga tahun taksiran 2023.

[10 markah]

CLO1

- (b) Perbelanjaan yang layak untuk potongan terhadap pendapatan perniagaan ditakrifkan dalam Seksyen 33 Akta Cukai Pendapatan 1967. Jelaskan **LIMA (5)** jenis perbelanjaan yang layak untuk potongan terhadap pendapatan perniagaan

[5 markah]

- (c) Encik Lim ialah pemilik Lima Enterprise. Beliau terlibat dalam perdagangan alat ganti motor sejak 2018. Berikut adalah penyata pendapatan komprehensif bagi tahun berakhir 31 Disember 2023.

<i>Lima Enterprise</i>			
<i>Penyata Pendapatan Komprehensif bagi tahun berakhir 31 Disember 2023</i>			
	<i>Nota</i>	<i>RM</i>	<i>RM</i>
<i>Jualan</i>			<i>234,000</i>
<i>Tolak: Kos Jualan</i>			<i>(143,835)</i>
<i>Untung kasar</i>			<i>90,165</i>
<i>Tambah: Pendapatan lain</i>			
<i>Faedah diterima daripada deposit bank tempatan</i>		<i>3,400</i>	
<i>Dividen dari Singapura</i>		<i>8,000</i>	<i>11,400</i>
<i>Tolak: Perbelanjaan operasi</i>			
<i>Susut nilai</i>		<i>3,500</i>	
<i>Pengiklanan</i>	<i>1</i>	<i>2,525</i>	
<i>Perbelanjaan pelbagai</i>	<i>2</i>	<i>2,375</i>	
<i>Gaji Encik Lim</i>		<i>17,000</i>	
<i>Gaji dan bonus</i>	<i>3</i>	<i>42,000</i>	
<i>Perbelanjaan keraian</i>	<i>4</i>	<i>2,500</i>	
<i>Derma</i>	<i>5</i>	<i>5,000</i>	
<i>Kumpulan wang simpanan pekerja (KWSP)</i>		<i>9,000</i>	
<i>Saman had laju</i>		<i>900</i>	<i>(84,800)</i>
<i>Untung bersih</i>			<i>16,765</i>

Nota kepada akaun:

- 1. Termasuk dalam perbelanjaan pengiklanan ialah kos perancang perkahwinan anak perempuannya berjumlah RM825.*
- 2. Termasuk dalam perbelanjaan pelbagai ialah peruntukan am untuk hutang ragu dan hutang lapuk masing-masing RM800 dan RM300.*
- 3. Gaji pekerja termasuk gaji pekerja OKU berjumlah RM6,000.*
- 4. Perbelanjaan hiburan terdiri daripada:*

<i>Makan malam tahunan untuk pekerja</i>	<i>RM1,500</i>
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<i>Meraikan pembekal</i>	<i>RM1,000</i>
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- 5. Derma termasuk:*

<i>Derma tunai kepada hospital awam</i>	<i>RM2,550</i>
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<i>Derma kepada jiran yang rumahnya rosak akibat banjir</i>	<i>RM2,450</i>
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Maklumat tambahan:

- i. Elaun modal tahun semasa berjumlah RM2,500*
- ii. Elaun modal yang tidak diserap ialah RM2,000*

Anda dikehendaki untuk menyediakan pendapatan berkanun untuk Encik Lim bagi tahun taksiran 2023.

[10 markah]

CLO1

QUESTION 4

- (a) Mr. Fakhru is a resident in Malaysia for the year of assessment 2023 and worked as a manager in a company in Perak. His total income for the year assessment 2023 is RM86,680. His wife, Farisya is a fulltime housewife, and they have five (5) children as follows:

Name	Age	School/University
Shifa	22 years old	University of Perlis
Azlan	20 years old	Married and studying in UIA
Kamarul	14 years old	Sekolah Menengah ACS
Faizul	11 years old	Sekolah Kebangsaan Tambun
Ariana	5 years old	Baiduri Kindergarten

Mr. Fakhru also has incurred the following expenses for the year assessment 2023:

- i. Social Security Organization (SOCSO) RM120
- ii. Employee Provident Fund (EPF) RM6,500
- iii. Wife's life insurance RM2,400
- iv. Children medical insurance RM1,100
- v. Children education insurance RM1,700
- vi. Childcare fees for Ariana RM3,500
- vii. Medical bills for his ill parents RM3,700
- viii. Smartphone for his wife RM3,800
- ix. Zakat RM1,500

You are required to compute the tax payable of Mr. Fakhru for the year of assessment 2023.

[20 marks]

- (b) List **FIVE (5)** types of assessment can be issued by the Inland Revenue Board.

[5 marks]

SOALAN 4

- (a) *Encik Fakhrul ialah seorang pemastautin di Malaysia bagi tahun taksiran 2023 dan bekerja sebagai pengurus di sebuah syarikat di Perak. Jumlah pendapatan beliau bagi tahun taksiran 2023 ialah RM86,680. Isteri beliau, Farisya merupakan suri rumah sepenuh masa dan mempunyai lima (5) orang anak seperti berikut:*

<i>Nama</i>	<i>Umur</i>	<i>Sekolah/University</i>
<i>Shifa</i>	<i>22 tahun</i>	<i>Universiti Perlis</i>
<i>Azlan</i>	<i>20 tahun</i>	<i>Berkahwin dan belajar di ULA</i>
<i>Kamarul</i>	<i>14 tahun</i>	<i>Sekolah Menengah ACS</i>
<i>Faizul</i>	<i>11 tahun</i>	<i>Sekolah Kebangsaan Tambun</i>
<i>Ariana</i>	<i>5 tahun</i>	<i>Tadika Baiduri</i>

Encik Fakhrul juga telah menanggung perbelanjaan berikut bagi tahun taksiran 2023:

- i. Pertubuhan Keselamatan Sosial (PERKESO) RM120*
- ii. Kumpulan Wang Simpanan Pekerja (KWSP) RM6,500*
- iii. Insurans nyawa isteri RM2,400*
- iv. Insurans perubatan anak-anak RM1,100*
- v. Insurans pendidikan anak-anak RM1,700*
- vi. Yuran penjagaan anak untuk Ariana RM3,500*
- vii. Bil perubatan untuk ibu bapa beliau yang sakit RM3,700*
- viii. Telefon pintar untuk isterinya RM3,800*
- ix. Zakat RM1,500*

Anda dikehendaki mengira cukai yang perlu dibayar oleh Encik Fakhrul bagi tahun taksiran 2023.

[20 markah]

CLO1

CLO1

(b) Senaraikan **LIMA (5)** jenis taksiran yang boleh dikeluarkan oleh Lembaga Hasil Dalam Negeri (LHDN).

[5 markah]

SOALAN TAMAT

3.0 PRESCRIBED VALUE FOR OTHER BENEFITS.

Type of Benefit	Annual Value of BIK
Gardener	RM3,600
Domestic Servant	RM4,800
Driver	RM7,200

4.0 CAPITAL ALLOWANCES

	Initial allowance Rate (%)	Annual Allowance Rate (%)
Plant and machinery - General	20	14
Motor vehicles and heavy machinery ICT equipment	20	20
Office equipment, furniture and fittings	20	10

5.0 PERSONAL RELIEF FOR YEAR ASSESSMENT 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, children 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 up-skilling or self-enhancement. (Restricted to 2,000)	7,000 (Restricted)

LAMPIRAN

1.0 THE PRESCRIBE VALUE OF MOTOCAR AND ITS RELATED BENEFITS

Cost of motorcar (new) RM	Annual prescribe benefit of motorcar RM	Annual prescribe 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 equal to half the prescribed annual value (above) is taken if the car provided is more than five (5) years old.

2.0 PRESCRIBED VALUE OF HOUSEHOLD FURNISHINGS, APPARATUS AND APPLIANCES.

Type of Benefit	Annual Value of BIK
Semi-furnished with furniture in the lounge, dining room or bedroom	RM840
Semi-furnished with furniture as above plus air conditioners and/or curtains and carpets	RM1,680
Fully furnished with furniture as above plus one or more of kitchen equipment, crockery, utensils and appliances.	RM3,360
Service charges and other bills such as water and electricity	Service charges and bills paid by employer

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 children (Restricted to RM2,000)	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 and subscription of books / journals / magazines / newspapers (including electronic subscription) / 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 where the organizer is	500 (Restricted)

	approved and licensed by the Commissioner of Sports under the Sports Development Act 1997.	
11	Purchase of breastfeeding equipment for own use for a child aged 2 years and below (Deduction allowed once in every 2 years of assessment)	1,000 (Restricted)
12	Childcare fees to a registered childcare 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 aged 18 years old and above, not married and pursuing diploma or above qualification in Malaysia @ bachelor's 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 INCLUDING not through salary deduction. Civil servant's pension schemes, non-civil servants pension schemes and self-employment category: i. Mandatory contribution 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 payment 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) - with effect from year assessment 2012 until year assessment 2025	3,000 (Restricted)
19	Education and medical insurance.	3,000 (Restricted)
20	Contribution to the Social Security Organization (SOCSO)	350 (Restricted)
21	Electric Vehicle (EV) charging facilities	2,500 (Restricted)

6.0 TAX RATE FOR YEAR ASESSMENT 2023

Category	Chargeable Income	Calculations (RM)	Rate %	Tax(RM)
A	0 - 5,000	On the First 5,000	0	0
B	5,001 - 20,000	On the First 5,000 Next 15,000	1	0 150
C	20,001 - 35,000	On the First 20,000 Next 15,000	3	150 450
D	35,001 - 50,000	On the First 35,000 Next 15,000	6	600 900
E	50,001 - 70,000	On the First 50,000 Next 20,000	11	1,500 2,200

F	70,001 - 100,000	On the First 70,000 Next 30,000	19	3,700 5,700
G	100,001 - 400,000	On the First 100,000 Next 300,000	25	9,400 75,500
H	400,001 - 600,000	On the First 400,000 Next 200,000	26	84,400 52,000
I	600,001 - 2,000,000	On the First 600,000 Next 1,400,000	28	136,400 392,000
J	Exceeding 2,000,000	On the First 2,000,000 Next ringgit	30	528,400

7.0 TAX REBATES

7.1 Chargeable income not exceeding RM 35,000

Tax Rebate	RM
Individual / <i>Individu</i>	400
Spouse / <i>Pasangan</i>	400

7.2 Other Tax Rebates

Tax Rebate	RM
Zakat/Fitrah	Subject to the maximum of tax charged
Fees/ Levy Foreign Workers	Subject to the maximum of tax charged