

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 : 2023/2024

DPA50163: MALAYSIAN TAXATION 2

TARIKH : 19 DISEMBER 2023

MASA : 11.15AM – 1.15PM (2 JAM)

Kertas ini mengandungi **TUJUH BELAS (17)** halaman bercetak.

Bahagian A: Subjektif (4 soalan)

Dokumen sokongan yang disertakan : Jadual cukai

JANGAN BUKA KERTAS SOALAN INI SEHINGGA DIARAHKAN

(CLO yang tertera hanya sebagai rujukan)

SULIT

STRUCTURED : 100 MARKS**STRUKTUR : 100 MARKAH****INSTRUCTION:**

This section consists of **FOUR (4)** structured questions. Answer **ALL** questions.

ARAHAN:

Soalan ini mengandungi EMPAT (4) soalan struktur. Jawab SEMUA soalan.

QUESTION 1

CLO1 (a) List **FIVE (5)** types of partner. [5 marks]

CLO1 (b) Atiqah and Ashikin formed a partnership and registered as Gorgeous Ladies Partnership on 1st May 2019. The partnership agreement consists of the following information :

Partners	Annual salary (RM)	Capital contribution (RM)	Interest on capital (%)
Atiqah	24,000	20,000	10%
Ashikin	36,000	25,000	10%

Their partnership accounting period ends on 31st December annually. Below is the Statement of Comprehensive Income for the year ended 31st December 2022:

Gorgeous Ladies Partnership
Statement of Comprehensive Income for year ended 31st December 2022

	<u>Notes</u>	<u>RM</u>	<u>RM</u>
Gross Income			256,510
<i>Less:</i> <u>Operating Expenses</u>			
Salary	1	108,000	
Utilities	2	25,000	
Repair & Maintenance		13,200	

Donation		4,500	
Transportation	3	7,650	
Advertisement		4,200	
Sundry expenses	4	3,350	
Depreciation	5	12,500	
Interest on capital		4,500	(182,900)
			73,610
Add: Other Income :			
Rental			22,000
Net income			95,610

Notes to the account:

1. Salary expenses consists of salary paid to each partner and other employees.
2. Utility expenses are inclusive of Ashikin's house rental of RM1,300.
3. Airfare for Ashikin (personal) of RM1,700 is included in the transportation expenses.
4. Atiqah has spent RM850 to repair her car.
5. The capital allowance for the year of assessment 2022 is RM8,500.

Required : Compute the provisional adjusted income of Gorgeous Ladies Partnership for year of assessment 2022.

[10 marks]

- CLO1 (c) Vetiver Sdn. Bhd. had purchased an industrial building on 1st of July 2019 at a price of RM2.5 million including RM550,000 for the cost of land. Vetiver Sdn. Bhd. used the entire building as factory until it was sold to Cedarwood in October 2022. The selling price of the factory is RM3.8 million (including the land cost of RM800,000). Both companies close their accounts every 31st December.

Required :

Calculate the industrial building allowance, balancing charge (if any) for Vetiver Sdn Bhd for the relevant assessment years up to year 2022.

[10 marks]

SOALAN 1

CLO1 (a) Senaraikan **LIMA (5)** jenis perkongsi. [5 markah]

CLO1 (b) Atiqah dan Ashikin menubuhkan satu perkongsian yang didaftarkan sebagai Gorgeous Ladies Partnership pada 1 Mei 2019. Perjanjian perkongsian mereka adalah seperti maklumat berikut :

<i>Pekongsi</i>	<i>Gaji tahunan (RM)</i>	<i>Sumbangan modal (RM)</i>	<i>Faedah atas modal (%)</i>
<i>Atiqah</i>	<i>24,000</i>	<i>20,000</i>	<i>10%</i>
<i>Ashikin</i>	<i>36,000</i>	<i>25,000</i>	<i>10%</i>

Tempoh perakaunan perkongsian mereka berakhir pada 31 Disember setiap tahun. Berikut adalah penyata pendapatan komprehensif bagi tahun berakhir 31 Disember 2022 :

Gorgeous Ladies Partnership
Penyata Pendapatan Komprehensif bagi tahun berakhir
31 Disember 2022

	<u>Nota</u>	<u>RM</u>	<u>RM</u>
Pendapatan Kasar			256,510
Tolak: <u>Belanja-belanja Operasi:</u>			
Gaji	1	108,000	
Utiliti	2	25,000	
Pembaikan dan Penyelenggaraan		13,200	
Derma		4,500	
Pengangkutan	3	7,650	
Pengiklanan		4,200	
Belanja Pelbagai	4	3,350	
Susutnilai	5	12,500	
Faedah atas modal		4,500	(182,900)
			<u>73,610</u>
Tambah: <u>Lain-lain Pendapatan :</u>			
Sewa			<u>22,000</u>
Pendapatan Bersih			<u>95,610</u>

Nota kepada akaun:

1. Gaji adalah termasuk gaji yang dibayar kepada setiap pokongsi dan pekerja yang lain.
2. Belanja utiliti adalah termasuk bayaran sewa rumah Ashikin sebanyak RM1,300.
3. Tambang kapal terbang untuk Ashikin (peribadi) sebanyak RM1,700 termasuk di dalam belanja pengangkutan.
4. Atiqah membelanjakan RM850 untuk membaik pulih keretanya.
5. Elaun modal untuk tahun taksiran 2022 adalah RM8,500.

Dikehendaki : Kirakan pendapatan larasan sementara untuk Gorgeous Ladies Partnership bagi tahun taksiran 2022.

[10 markah]

- CLO1 (c) Vetiver Sdn Bhd telah membeli sebuah bangunan industri pada 1 Julai 2019 pada harga RM2.5 juta termasuk RM550,000 untuk kos tanah. Keseluruhan bangunan digunakan sebagai kilang sehinggalah ianya dijual kepada Cedarwood Sdn Bhd pada Oktober 2021. Harga jualan kilang adalah RM3. 8 juta (termasuk kos tanah RM800,000).

Kedua-dua syarikat menutup akaun mereka pada 31 Disember setiap tahun.

Dikehendaki : Kirakan elaun bangunan industri, caj imbalan (jika ada) untuk Vetiver Sdn untuk tahun taksiran yang berkaitan hingga tahun 2022.

[10 markah]

QUESTION 2

- CLO1 (a) Categorize the following expenditure to **Double Deduction, Non Allowable Expenses and Allowable Expenses**.
- (i) Cash contribution for customers' annual dinner.
 - (ii) Research expenses incurred on an approved project.
 - (iii) Specific provision for doubtful debts.
 - (iv) Provision of scholarship to students.
 - (v) Remuneration paid to ex-convicts employees.

[5 marks]

- CLO1 (b) Triple Twilight Sdn Bhd is a Malaysian resident company engaged in manufacturing car seats. The company has a paid up capital of RM2.7 million. The company closes its accounts on 31st December each year and below is the financial statement for the period ended 31st December 2022.

Triple Twilight Sdn. Bhd.
Statement of Comprehensive Income for the year ended 31st December 2022

	<u>Notes</u>	<u>RM</u>	<u>RM</u>
Sales			13,900,000
<i>Less:</i> Cost of sales			(6,600,000)
Gross Profit			<u>7,300,000</u>
<i>Less:</i> <u>Expenses</u>			
Remuneration	1	622,000	
Entertainment	2	380,000	
Depreciation		115,000	
Repair & Maintenance	3	480,000	
Irrecoverable debts	4	870,000	
Micellaneous expenses	5	450,000	
Professional fees	6	35,000	
Donation	7	25,500	(2,977,500)
Net Profit			<u><u>4,322,500</u></u>

Notes and information related to the accounts :

1. **Remuneration :**

- | | | |
|-----|------------------|-----------|
| i. | Remuneration | RM520,000 |
| ii. | EPF Contribution | RM102,000 |
2. **Entertainment :**
- | | | |
|-----|----------------------------|-----------|
| i. | Entertainment of suppliers | RM320,000 |
| ii. | Annual dinner for staff | RM60,000 |
3. **Repair & maintenance :**
- | | | |
|-----|---|--|
| i. | The factory roof was replaced with an improved quality tiles at a cost of RM180,000 | |
| ii. | RM300,000 was spent on the maintenance of the plant and machinery | |
4. **Irrecoverable debts :**
- | | | |
|-----|--------------------|-----------|
| i. | Specific provision | RM520,000 |
| ii. | General provision | RM350,000 |
5. **Micellaneuos expenses :**
- | | | |
|------|---------------------------------|-----------|
| i. | Approved training for staff | RM250,000 |
| ii. | Halal certification application | RM200,000 |
| iii. | Fine for traffic offences | RM2,500 |
6. **Professional fees :**
- | | | |
|-----|------------------------|----------|
| i. | Secretarial fees | RM20,000 |
| ii. | Income tax filing fees | RM15,000 |
7. **Donation :**
- | | | |
|------|---|----------|
| i. | Penang State Government | RM21,000 |
| ii. | Gift of paintings to National Art Gallery | RM4,500 |
| iii. | PSP Library | RM22,000 |

Other information : Capital allowance for year of assessment 2022 is RM950,200.

Required :

Based on the information given, calculate the tax payable of Triple Twilight Sdn. Bhd. for the year of assessment 2022.

[20 marks]

SOALAN 2

- CLO1 (a) *Kategorikan perbelanjaan berikut kepada potongan dua kali, perbelanjaan tidak dibenarkan dan perbelanjaan yang dibenarkan.*
- (i) *Sumbangan tunai untuk makan malam tahunan pelanggan.*
 - (ii) *Perbelanjaan penyelidikan yang dilakukan ke atas projek yang diluluskan.*
 - (iii) *Peruntukan khusus untuk hutang ragu.*
 - (iv) *Pemberian biasiswa kepada pelajar.*
 - (v) *Bayaran yang dibayar kepada pekerja bekas banduan.*
- [5 markah]
- CLO1 (b) *Triple Twilight Sdn Bhd adalah syarikat pemastautin Malaysia yang terlibat dalam pembuatan kerusi kereta. Syarikat ini mempunyai modal berbayar sebanyak RM2.7 juta. Syarikat menutup akaunnya pada 31 Disember setiap tahun dan di bawah adalah penyata kewangan untuk tempoh berakhir 31 Disember 2022.*

Triple Twilight Sdn. Bhd.
Penyata Pendapatan Komprehensif bagi tahun berakhir 31 Disember 2022

	<u>Nota</u>	<u>RM</u>	<u>RM</u>
Jualan			13,900,000
<i>Tolak:</i> Kos Jualan			(6,600,000)
		Pendapatan Kasar	7,300,000
<i>Tolak:</i> <u>Belanja :</u>			

Imbuhan	1	622,000	
Keraian	2	380,000	
Susutnilai		115,000	
Baik pulih dan penyelenggaraan	3	480,000	
Hutang ragu	4	870,000	
Perbelanjaan pelbagai	5	450,000	
Yuran profesional	6	35,000	
Sumbangan	7	25,500	(2,977,500)
Pendapatan Bersih			<u>4,322,500</u>

Nota dan maklumat yang berkaitan dengan akaun :

1. Imbuhan :

- | | |
|------------------|-----------|
| i. Gaji | RM520,000 |
| ii. Caruman KWSP | RM102,000 |

2. Keraian :

- | | |
|--|-----------|
| i. Keraian untuk pembekal syarikat | RM320,000 |
| ii. Jamuan makan malam tahunan untuk pekerja | RM60,000 |

3. Baik pulih dan penyelenggaraan :

- | | |
|---|--|
| i. Bumbung kilang diganti dengan bumbung yang lebih berkualiti pada kos RM180,000 | |
| ii. RM300,000 dibelanjakan untuk penyelenggaraan loji dan jentera | |

4. Hutang ragu :

- | | |
|--------------------|-----------|
| i. Peruntukan khas | RM520,000 |
| ii. Peruntukan am | RM350,000 |

5. Perbelanjaan pelbagai :

- | | |
|-----------------------------|-----------|
| i. Latihan untuk kakitangan | RM250,000 |
| ii. Permohonan sijil halal | RM200,000 |
| iii. Denda kesalahan trafik | RM2,500 |

6. Yuran Profesional :

- | | | |
|-----|----------------------------------|----------|
| i. | Yuran kesetiausahaan | RM20,000 |
| ii. | Yuran pemfailan cukai pendapatan | RM15,000 |

7. Sumbangan :

- | | | |
|------|--|----------|
| i. | Kerajaan Negeri Pulau Pinang | RM21,000 |
| ii. | Hadiah lukisan ke Galeri Seni Kebangsaan | RM4,500 |
| iii. | Perpustakaan PSP | RM22,000 |

Maklumat lain: Elaun modal bagi tahun taksiran 2022 adalah RM950,200.

Dikehendaki :

Berdasarkan maklumat yang diberikan, kira cukai yang perlu dibayar oleh Triple Twilight Sdn Bhd untuk tahun taksiran 2022.

[20 markah]

QUESTION 3

CLO1

- (a) Identify the below incentives are governed by Promotion Investments Act (PIA) 1986 or Income Tax Act (ITA) 1967.

Double deductibility of qualifying expenses	
Investment tax allowance	
Reinvestment allowance	
Double deduction for promotion of export	
Increased export incentives	

[5 marks]

CLO1

- (b) H2O Sdn. Bhd. has been granted a pioneer status company. The company reported the following information for the year ended 31st December 2022.

	<u>RM</u>
Sales	550,000
Operational Expenses	278,000
<i><u>Additional Information :</u></i>	
Non-Allowable Expenses	8,000
Capital Allowance	30,000
Current year adjusted loss from non-pioneer business	9,000
Losses from pioneer business b/f YA2021	7,000

Required:

Based on the information given, prepare for H2O Sdn. Bhd. for the year of assessment 2022 the computation below:

- (i) tax payable [8 marks]
 (ii) amount credited to exempt account [4 marks]

CLO1

- (c) Ronaldo, 27 years old is getting married on 7th July 2022. Ronaldo's grandfather, Lewandowski, who is a Malaysian citizen, plans to gift Ronaldo a condominium as a wedding present on his wedding day. The market value of the property on 7th July 2022 is RM378,000.

Lewandowski acquired the property for RM230,000 on 8th September 2017. Lewandowski incurred a stamp duty of RM2,300 and legal fees of RM1,590 on the acquisition.

Required:

- (i) Calculate the acquisition price of condominium for Ronaldo (prepare with reason to support your answer).

[6 marks]

- (ii) Show the acquisition price if Ronaldo obtained the property as a gift up to the death of his grandfather.

[2 marks]

SOALAN 3

CLO1

- (a) Nyatakan insentif berikut ditadbir samada dibawah Akta galakan pelaburan Act (AGP) 1986 or Akta Cukai Pendapatan (ITA) 1967.

Tolakan dua kali atas perbelanjaan yang dibenarkan	
Elaun cukai pelaburan	
Elaun pelaburan semula	
Tolakan dua kali untuk promosi esport	
Insentif peningkatan eksport	

[5 marks]

CLO1

- (b) H2O Sdn. Bhd. telah diluluskan sebagai syarikat taraf perintis. Syarikat melaporkan informasi berikut untuk tahun berakhir 31 Disember 2022.

	<u>RM</u>
Jualan	550,000
Belanja-belanja Pengoperasian	278,000
<u>Maklumat Tambahan :</u>	
Belanja Tidak Dibenarkan	8,000
Elaun Modal	30,000
Rugi tahun semasa dari perniagaan bukan taraf perintis	9,000
Rugi tahun 2021 dari perniagaan taraf perintis	7,000

Berdasarkan maklumat yang diberikan, sediakan untuk H2O Sdn. Bhd. bagi tahun taksiran 2022 pengiraan di bawah:

- (i) cukai yang perlu dibayar

[8 markah]

CLO1

(ii) jumlah yang dikreditkan ke akaun dikecualikan [4 markah]

(c) Ronaldo yang berumur 27 tahun akan berkahwin pada 7 Julai 2022. Ronaldo mempunyai seorang Datuk yang bernama Lewandowski yang merupakan warganegara Malaysia. Lewandowski merancang untuk menghadiahkan Ronaldo sebuah kondominium pada hari perkahwinannya. Nilai pasaran kondominium pada 7 Julai 2022 ialah RM378,000.

Lewandowski memperoleh kondominium itu dengan harga RM230,000 pada 8 September 2017. Lewandowski membayar RM2,300 untuk duti setem dan RM1,590 bagi yuran guaman ke atas perolehan tersebut.

Dikehendaki:

(i) kirakan harga perolehan kondominium untuk Ronaldo (berikan alasan untuk menyokong jawapan anda).

[6 markah]

(ii) tunjukkan harga perolehan sekiranya Ronaldo memperoleh harta itu sebagai hadiah daripada kematian datuknya.

[2 markah]

QUESTION 4

CLO1

- (a) Perfect Couture Sdn. Bhd. (PCSB) is a registered manufacturer under the Sales Tax Act 2018. Annual sales value of the company is RM 25,000,000. PCSB produce attire products and sold the taxable goods in November 2021 as follows:

- To a hotel in Langkawi RM60,000
- To a supermarket in the Philippines RM250,000
- To a departmental store in Sabah RM400,000

The applicable sales tax rate is 10%.

Required:

Detail the amount of sales tax payable by PCSB (with explanation, if any), in respect of each of the above transactions.

[10 marks]

CLO1

- (b) Alex is married to Stephanie. Details of their income and expenses throughout 2022 are as follows:

	Alex (RM)	Stephanie (RM)
Total Income	38,550	78,000
Life Insurance premium paid	3,800	2,900
Computer for children	3,500	
Purchase of books		1,200
Purchase of rackets for children	450	

Alex and Stephanie have two (2) children aged 19 and 8 years old. The eldest is studying at Politeknik Tuanku Syed Sirajuddin meanwhile the youngest is attending a special needs school.

Additional Information:

Both Alex and Stephanie elect for joint assessment for year of assessment 2022 and their tax payable is RM6,794.00.

Required :

Calculate the tax saving if Alex and Stephanie elect for separate assessment. Children relief claimed by Stephanie.

[10 marks]

CLO1

- (c) Bergamot Sdn. Bhd. has paid-up capital amounted to RM2.2 million and their chargeable income for year of assessment 2022 is RM850,000.

Recently, the company plan decided to increase their paid-up capital to RM3 million.

Required:

Analyze which tier of paid-up capital can minimize the tax liability for Bergamot Sdn. Bhd (show the relevant working of calculation).

[5 marks]

SOALAN 4

CLO1

- (a) *Perfect Couture Sdn. Bhd. (PCSB) merupakan pengilang yang berdaftar di bawah Akta Cukai Jualan 2018. Jualan tahunan bagi Syarikat adalah RM25,000,000. PCSB menghasilkan produk pakaian dan menjual barangan kena cukai pada November 2021 seperti berikut::*

- *Hotel di Langkawi RM60,000*
- *RM250,000 ke pasar raya di Filipina*
- *RM400,000 ke kedai jabatan di Sabah*

Kadar cukai jualan yang dikenakan adalah 10%.

Dikehendaki:

Tentukan jumlah cukai jualan yang perlu dibayar oleh PCSB, (jika ada) berkenaan dengan setiap transaksi di atas. Berikan penerangan berkaitan jawapan cukai jualan untuk setiap transaksi.

[10 markah]

CLO1

- (b) Alex telah mendirikan rumahtangga bersama dengan Stephanie. Perincian pendapatan dan perbelanjaan mereka sepanjang tahun 2022 adalah seperti berikut:

	Alex (RM)	Stephanie (RM)
Jumlah Pendapatan	38,550	78,000
Premium insurans hayat	3,800	2,900
Komputer untuk anak-anak	3,500	
Pembelian buku-buku		1,200
Pembelian raket untuk anak-anak	450	

Alex dan Stephanie mempunyai dua (2) anak berusia 19 dan 8 tahun. Anak sulung sedang melanjutkan pelajaran di Politeknik Tuanku Syed Sirajuddin sementara anak bongsu mendapatkan Pendidikan di sekolah berkeperluan khas.

Maklumat Tambahan:

Kedua-dua Alex dan Stephanie memilih untuk taksiran bersama bagi tahun taksiran 2022 dan cukai yang perlu dibayar ialah RM6,794.00.

Dikehendaki :

Kirakan penjimatan cukai jika Alex dan Stephanie memilih untuk taksiran berasingan. Pelepasan anak dituntut oleh Stephanie sepenuhnya.

[10 marks]

CLO1

- (c) *Bergamot Sdn. Bhd. mempunyai modal berbayar berjumlah RM2.2 juta dan pendapatan bercukai bagi tahun taksiran 2022 adalah RM850,000. Syarikat bercadang untuk meningkatkan modal berbayar mereka kepada RM3 juta.*

Dikehendaki:

Analisa tahap modal berbayar yang boleh meminimumkan liabiliti cukai untuk Bergamot Sdn. Bhd (tunjukkan jalan kerja pengiraan yang berkaitan).

[5 markah]

SOALAN TAMAT

APPENDIX / LAMPIRAN

**PERSONAL RELIEF FOR YEAR OF ASSESSMENT 2022 / PELEPASAN
CUKAI BAGI TAHUN TAKSIRAN 2022**

No	Individual Relief Types	Amount (RM)
1	Individual and dependent relatives	9,000
2	Medical treatment, special needs and career 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 master 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. Any course of study undertaken for the purpose of up-skilling or self-enhancement recognized by the Director General of Skills Development under the National Skills Development Act 2006 - effective from YA 2021 until YA2022. (Restricted to 1,000)	7,000 (Restricted)
6	Medical expenses for serious diseases for self, spouse or child	8,000
7	Medical expenses for fertility treatment for self or spouse	(Restricted)

8	Vaccination expenses for self, spouse and child. Types of vaccine which qualify for deduction are as follows: i. Pneumococcal; ii. Human papillomavirus (HPV); iii. Influenza; iv. Rotavirus; v. Varicella; vi. Meningococcal; vii. TDAP combination (tetanus-diphtheria-acellular-pertussis); and viii. Coronavirus Disease 2019 (Covid-19) (Restricted to 1,000)	
9.	(i) Complete medical examination for self, spouse, child as defined by the Malaysian Medical Council (MMC). (ii) COVID-19 detection test including purchase of self detection test kit for self, spouse, child. (Restricted to 1,000)	
10.	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)

11.	Lifestyle – Purchase of personal computer, smartphone or tablet for self, spouse or child and not for business use. This deduction is an addition to the deduction granted under item 10.	2,500 (Restricted)
12.	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)
13.	Payment for child care fees to a registered child care centre / kindergarten for a child aged 6 years and below.	3,000 (Restricted)
14.	Net deposit in Skim Simpanan Pendidikan Nasional (Net Deposit is the total deposit in 2021 MINUS total withdrawal in 2021)	8,000 (Restricted)
15.	Husband / wife / payment of alimony to former wife	4,000 (Restricted)
16.	Disabled husband / wife	5,000
17.	Each unmarried child and under the age of 18 years old	2,000
18.	Each unmarried child of 18 years and above who is receiving full-time education (“A-Level”, certificate, matriculation or preparatory courses).	2,000
19.	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

	Disabled child	6,000
20.	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
21.	Life insurance and EPF INCLUDING not through salary deduction i. Pensionable public servant category • Life insurance premium ii. OTHER than pensionable public servant category • Life Insurance premium (Restricted to RM3,000) • Contribution to EPF / approved scheme (Restricted to RM4,000)	7,000 (Restricted)
22.	Deferred Annuity and Private Retirement Scheme (PRS) – with effect from year assessment 2012 until year assessment 2025.	3,000 (Restricted)
23.	Education and medical insurance (INCLUDING not through salary deduction).	3,000 (Restricted)
24.	Contribution to the Social Security Organization (SOC SO).	250 (Restricted)
25.	Payment for accommodation at premises registered with the Commissioner of Tourism and entrance fee to a tourist attraction. (Expenses incurred on or after 1 st March 2020 until 31 st December 2021) Registered accommodation premises can be check thru link of : http://www.motac.gov.my/en/check/registered-hotel	1,000 (Restricted)

26.	Additional lifestyle tax relief related to sports activity expended by that individual for the following: i. Purchase of sport equipment for any sports activity as defined under the Sport Development Act 1997 (excluding motorized two-wheel bicycles); ii. Payment of rental or entrance fee to any sports facility; and iii. Payment of registration fee for any sports competition where the organizer is approved and licensed by the Commissioner of Sports under the Sport Development Act 1997.	500 (Restricted)
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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
2022 / KADAR CUKAI INDIVIDU PEMASTAUTIN BAGI TAHUN TAKSIRAN
2022**

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		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	8	1,200
50,001 – 70,000	On the First 50,000		1,800
	Next 20,000	14	2,800
70,001 – 100,000	On the First 70,000		4,600
	Next 30,000	21	6,300
100,001 – 250,000	On the First 100,000		10,900
	Next 150,000	24	36,000
250,001 – 400,000	On the First 250,000		46,900
	Next 150,000	24.5	36,750
400,001 – 600,000	On the First 400,000		83,650
	Next 200,000	25	50,000
600,001 – 1,000,000	On the First 600,000		133,650
	Next 400,000	26	104,000
1,000,001 – 2,000,000	On the First 1,000,000		237,650
	Next 1,000,000	28	280,000
Exceeding 2,000,000	On the First 2,000,000		517,650
	For every next ringgit	30	

RPGT TAX RATES (w.e.f 1.1.2022)

Disposal	Companies Incorporated in Malaysia or Trustee of a Trust	Individuals / Partnership (Citizens and Permanent Residents)	Individuals (Non-Citizen / Non Permanent Resident or a 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
2020 – 2022

Company or Non-SMEs Needs to fulfill the following conditions:- • Paid-up capital > RM2.5 million • Paid-up capital < RM2.5 million, but Gross Income > RM50m	24%
Small and Medium Scale Company (SMEs) Needs to fulfill the following conditions:- • Paid-up capital < RM2.5 million • Gross income of all business < RM50m • 1st RM600,000 of chargeable income • Next (chargeable income > RM600,000)	17% 24%
Non-resident company	24%