

SULIT



**BAHAGIAN PEPERIKSAAN DAN PENILAIAN
JABATAN PENDIDIKAN POLITEKNIK DAN KOLEJ KOMUNITI
KEMENTERIAN PENDIDIKAN MALAYSIA**

JABATAN PERDAGANGAN

PEPERIKSAAN AKHIR

SESI DISEMBER 2018

DPA5033: MALAYSIAN TAXATION 2

TARIKH : 24 APRIL 2019

MASA : 8.30 PAGI - 10.30 PAGI (2 JAM)

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

Struktur (4 soalan)

Dokumen sokongan yang disertakan : Manfaat Berupa Barangan,
Pelepasan cukai individu dan Jadual kadar cukai syarikat 2018.

JANGAN BUKA KERTAS SOALAN INI SEHINGGA DIARAHKAN

(CLO yang tertera hanya sebagai rujukan)

SULIT

INSTRUCTION:

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

ARAHAN:

*Bahagian ini mengandungi **EMPAT (4)** soalan berstruktur. Jawab semua soalan.*

QUESTION 1

CLO1
C1

- (a) List **FIVE (5)** types of partners in a partnership. [5 marks]

Amalin, Athifah and Arisha formed a partnership known as Triple A Enterprise on 1.10.2015. Presented below is the Statement of Comprehensive Income for the year ended 31st December 2018. The partnership agreement consists of the following information:

Partners	Salary per month (RM)	Profit (Loss) Sharing Ratio	Capital Contribution (RM)	Interest on capital (%)
Amalin	1,500	Proportion on capital contribution	15,000	5%
Athifah	2,000		20,000	5%
Arisha	2,500		25,000	5%

On 1 of July 2018, Arisha decided to leave the partnership and withdrew all her accumulated capital and profits. Anisha was invited to join the partnership and contributed a sum of money as capital. The partnership agreement has been changed as follows:

Partners	Salary per month (RM)	Profit (Loss) Sharing Ratio	Capital Contribution (RM)	Interest on capital (%)
Amalin	2,000	Proportion on capital contribution	20,000	6%
Athifah	2,000		20,000	6%
Anisha	2,000		20,000	6%

The partnership accounts continue to be closed on 31 December each year.

Triple A Enterprise				
Statement of Comprehensive Income for the year ended 31 December 2018				
		Notes	RM	RM
	Sales			549,560
Less	Cost of goods sold:			
	Opening stock		356,44	
	Add : Purchases		325,450	
	Less : Closing stocks		36,550	324,544
	Gross Profit			225,016
Less	Operating expenses:			
	Salary	1	110,000	
	Utilities	2	18,240	
	Repair and maintenance	3	10,320	
	Donations	4	5,000	
	Transportation	5	6,550	
	Advertising		3,200	
	Miscellaneous		2,340	
	Depreciation		15,000	
	Interest on Capital		3,300	
Add	Other income			

	Rental	6	21,000	
	Net Profit		72,066	

Notes:

1. Salary consists of salary paid to each partner and salary of employees. The partnership hired one (1) disable worker who is paid RM1,000.00 per month.
2. The utility bills are inclusive of the bill for Amalin and Athifah's house amounted to RM750.00 and RM355.00 respectively.
3. Repair and maintenance include repair expenses for Arisha's car of RM2,100.00.
4. Included in the transportation expenses were the cost of purchasing flight ticket for Anisha for personal purposes amounted RM1,500.00.

You are required:

CLO1
C2

- (b) Compute the divisible income of the partnership for the year assessment 2018.
[10 marks]

CLO1
C3

- (c) Calculate the adjusted income of each partner for the year assessment 2018.
[10 marks]

SOALAN 1CLO1
C1

- (a) Senarai **LIMA (5)** jenis rakan kongsi di dalam perkongsian. [5 markah]

Amalin, Athifah dan Arisha memubuhkan satu perkongsian yang dikenali sebagai Triple A Enterprise pada 1.10.2015. Berikut adalah Penyata Pendapatan untuk tahun berakhir 31 Disember 2018. Perjanjian perkongsian mengandungi maklumat berikut:

<i>Rakan kongsi</i>	<i>Gaji Sebulan (RM)</i>	<i>Kadar Kongsi Untung Rugi</i>	<i>Sumbangan Modal (RM)</i>	<i>Faedah Atas Modal (%)</i>
<i>Amalin</i>	<i>1,500</i>	<i>Nisbah mengikut sumbangan modal</i>	<i>15,000</i>	<i>5%</i>
<i>Athifah</i>	<i>2,000</i>		<i>20,000</i>	<i>5%</i>
<i>Arisha</i>	<i>2,500</i>		<i>25,000</i>	<i>5%</i>

Pada 1 Julai 2018, Arisha memutuskan untuk meninggalkan perkongsian dan mengeluarkan semua modal dan untung terkumpul. Anisha telah dijemput untuk menyertai perkongsian dan menyumbang sejumlah wang sebagai modal. Perjanjian perkongsian telah berubah seperti berikut:

<i>Rakan kongsi</i>	<i>Gaji Sebulan (RM)</i>	<i>Kadar Kongsi Untung Rugi</i>	<i>Sumbangan Modal (RM)</i>	<i>Faedah Atas Modal (%)</i>
<i>Amalin</i>	<i>2,000</i>	<i>Nisbah mengikut sumbangan modal</i>	<i>20,000</i>	<i>6%</i>
<i>Athifah</i>	<i>2,000</i>		<i>20,000</i>	<i>6%</i>
<i>Anisha</i>	<i>2,000</i>		<i>20,000</i>	<i>6%</i>

Akaun perkongsian masih ditutup pada 31 Disember setiap tahun.

Triple A Enterprise Penyata Pendapatan Sehingga 31 Disember 2018				
		Nota	RM	RM
	Jualan			549,560
Tolak	Kos Barang Dijual:			
	Stok Awal		356,44	
	Tambah : Belian		325,450	
	Tolak : Stok Akhir		36,550	324,544
	Untung Kasar			225,016
Tolak	Belanja Operasi:			
	Gaji	1	110,000	
	Utiliti	2	18,240	
	Pembaikan dan Penyelenggaraan	3	10,320	
	Derma	4	5,000	
	Pegangkutan	5	6,550	
	Pengiklanan		3,200	
	Pelbagai		2,340	
	Susutnilai		15,000	
	Faedah atas modal		3,300	
Tambah	Lain-Lain Pendapatan			
	Sewa	6	21,000	
	Untung Bersih		72,066	

Nota:

1. Gaji merangkumi gaji yang dibayar kepada setiap rakan kongsi dan staf. Perkongsian juga menggaji seorang staf kurang upaya dengan gaji berjumlah RM1,000 sebulan.
2. Bil utiliti termasuk bil untuk rumah Amalin and Athifah berjumlah RM750 dan RM355 masing-masing.

3. *Pembaikan dan penyenggaraan termasuk belanja membaiki kereta Arisha's berjumlah RM2,100.*
4. *Termasuk di dalam belanja pengangkutan ialah tiket kapal terbang untuk Anisha bagi tujuan peribadi berjumlah RM1,500*

Anda dikehendaki:

CLO1
C2

- (b) *Mengira pendapatan boleh agih untuk setiap rakan kongsi untuk tahun taksiran 2018.* [10 markah]

CLO1
C3

- (c) *Mengira jumlah pendapatan bagi setiap rakan kongsi untuk tahun taksiran 2018.* [10 markah]

QUESTION 2

CLO1
C2

- (a) Identify whether the following items are allowable expenses or non-allowable expenses for company tax purposes.
- Provision for bad debts of Ali Enterprise after the owner has passed away.
 - Provision for maintenance of company vehicles.
 - Hampers with company's logo for customers during festive season.
 - Legal fees paid for acquisition of new building.
 - Printing cost of company's annual reports.

[5 marks]

Berangan Industries Sdn. Bhd. was incorporated in Malaysia on 27 October 2010 with authorized share capital of RM3,000,000. It commenced its business of food manufacturing on 1 January 2011 with paid up capital of RM1,500,000. The company's Statement of Comprehensive Income for the year ended 31 December 2018 is as follows:

	Notes	RM	RM
Sales			1,080,020
Less: Cost of sales			526,690
Gross Profit			<u>553,330</u>
Add: Dividend Income	1		13,000
Interest income	2		2,300
			<u>568,630</u>
Less: <u>Expenses</u>			
Professional fees	3	8,500	
Depreciation		20,500	
Marketing and promotions	4	9,500	
Rental of premises		24,000	

Staff annual dinner		3,800	
Staff cost	5	389,800	
Sundry expenses	6	22,710	
Travelling expenses	7	15,280	494,090
Profit before tax			<u>74,540</u>

Notes:

1. Dividend income include:
 Dividend from Malaysia resident company (net) amounted to RM10,000.
 Dividend from Malaysia co-operative society amounted to RM3,000.
2. Interest income include:
 Fixed deposit interest from Malayan Banking Bank amounted to RM2,000.
 Interest charged on trade debtors for late payment amounted to RM300.
3. Professional fees include:
 Auditing fee amounted to RM3,000.
 Secretarial fee amounted to RM5,500.
4. Marketing and promotions include:
 Cost of promotional samples of products amounted to RM3,500.
 Professional fee paid for promoting company's brand in Middle East amounted to RM6,000.
5. Staff costs include:
 Remuneration of a disabled employee amounted to RM12,000.
 Contribution to EPF at the rate of 20% for the general manager whose remuneration for the year 2018 was RM120,000.
 Staff entertainment allowance of RM7,200.

6. Sundry expenses include:

Entrance fee paid to Saujana Golf Club of RM3,000.

Cash donation to approved organization of RM5,000.

7. Travelling expenses include:

Overseas leave passage for directors costing RM6,000.

Additional information:

Capital Allowance is totalled at RM26,000 for the year of assessment 2018 and chargeable income for YA 2017 is RM25,000.

You are required:

CLO1
C3

- (b) Calculate tax payable for Berangan Industries Sdn. Bhd. for the year of assessment, 2018.

[15 marks]

CLO1
C4

- (c) Distinguish the expenditure below whether its capital expenditure or revenue expenditure.

- i. Entrance fee for golf club
- ii. Registration of company's trade mark
- iii. Cash contribution for customer's family day
- iv. Secretarial fee paid for increased share capital
- v. Payment made for company's logo.

[5 marks]

CLO1
C6

- (d) Niaga Jaya Sdn Bhd, manufactures a product which has potential in The Middle East. Propose **FIVE (5)** actions that company qualify to claim for double deduction expenses.

[5 marks]

SOALAN 2CLO1
C2

(a) Kenalpasti sama ada item-item berikut merupakan belanja yang dibenarkan atau belanja yang tidak boleh dibenarkan bagi tujuan percukaian syarikat.

- i. Peruntukan hutang lapuk untuk Ali Enterprise selepas kematian pemiliknya.
- ii. Peruntukan untuk penyenggaraan kenderaan syarikat.
- iii. Pemberian hamper yang berlogo syarikat kepada pelanggan semasa musim perayaan.
- iv. Yuran peguam yang dibayar bagi memperolehi bangunan.
- v. Kos percetakan laporan tahunan syarikat.

[5 markah]

Berangan Industries Sdn. Bhd. Diperbadankan di Malaysia pada 27 Oktober 2010 dengan modal dibenarkan berjumlah RM3,000,000. Ia memulakan perniagaan pengilangan makanan bermula 1 Januari 2011 dengan modal berbayar berjumlah RM1,500,000. Penyata Pendapatan untuk tahun berakhir 31 Disember 2018 adalah seperti berikut:

	Nota	RM	RM
Jualan			1,080,020
Tolak: Kos Barang Dijual			526,690
Untung Kasar			<u>553,330</u>
Tambah: Pendapatan Dividen	1		13,000
Pendapatan Faedah	2		<u>2,300</u>
			568,630
Tolak: <u>Perbelanjaan</u>			
Yuran Profesional	3	8,500	
Susutnilai		20,500	
Pemasaran dan Promosi	4	9,500	

Sewa premis		24,000	
Makan malam staf		3,800	
Kos staf	5	389,800	
Belanja pelbagai	6	22,710	
Belanja perjalanan	7	15,280	494,090
Untung sebelum cukai			<u>74,540</u>

*Nota:*1. *Pendapatan dividen termasuk:*

Dividen dari syarikat yang bermastautin di Malaysia berjumlah RM10,000.

Dividen dari koperasi yang bermastautin di Malaysia berjumlah RM3,000..

2. *Pendapatan faedah termasuk:*

Faedah simpanan tetap di Malayan Banking Bank berjumlah RM2,000.

Faedah yang dikenakan kepada penghutang perniagaan kerana lewat membuat bayaran berjumlah RM300.

3. *Yuran professional termasuk:*

Yuran audit berjumlah RM3,000..

Yuran setiausaha berjumlah RM5,500.

4. *Pemasaran dan promosi termasuk:*

Kos promosi sampel produk berjumlah RM3,500.

Yuran professional yang dibayar untuk mempromosi jenama syarikat di Timur Tengah berjumlah RM6,000..

5. *Kos staf termasuk:*

Gaji orang kurang upaya berjumlah RM12,000.

Caruman KWSP pada kadar 20% kepada pengurus kanan yang mendapat gaji pada tahun 2018 berjumlah RM120,000.

Elaun keraian staf berjumlah RM7,200.

6. *Belanja pelbagai termasuk:*

Yuran masuk Saujana Golf Club bernilai RM3,000.

Derma secara tunai kepada organisasi yang diluluskan berjumlah RM5,000.

7. *Belanja perjalanan termasuk:*

Cuti luar negara untuk pengarah berjumlah RM6,000.

Maklumat tambahan:

Elaun modal berjumlah RM26,000 untuk tahun taksiran 2018 dan pendapatan bercukai untuk tahun taksiran 2017 berjumlah RM25,000.

Anda dikehendaki:

CLO1
C3

- (b) *Mengira cukai kena bayar Berangan Industries Sdn. Bhd. Untuk tahun taksiran 2018.*

[15 markah]

CLO1
C4

- (c) *Bezakan perbelanjaan dibawah sama ada perbelanjaan modal atau perbelanjaan hasil.*

- i. *Yuran masuk kelab golf*
- ii. *Pendaftaran trade mark syarikat*
- iii. *Sumbangan tunai untuk hari keluarga staf.*
- iv. *Yuran setiausaha yang dibayar untuk menambah modal saham.*
- v. *Bayaran yang dibuat untuk logo syarikat.*

[5 markah]

CLO1
C6

- (d) *Niaga Jaya Sdn Bhd, mengilang satu produk yang mempunyai potensi di Timur Tengah. Cadangkan LIMA (5) tindakan untuk melayakkan syarikat mendapat belanja potongan dua kali.*

[5 markah]

QUESTION 3

Cepat-Cepat Print Sdn. Bhd involved in manufacturing National and Strategic Importance product located in Perai Industrial Area. The company plans to apply for either pioneer status or investment tax allowance. The projected figures for the two years of operations are as follows:

	2017	2018
Tax Rate	24%	24%
Statutory Income	NIL	500,000
Qualifying Capital Expenditure :		
- Building	25,000	10,000
- Plant and Machinery	30,000	50,000

You are required to:

CLO2
C3

- (a) Compute the income tax payable for Cepat-Cepat Print Sdn. Bhd. under the Pioneer Status and Investment Tax Allowance.

[15 marks]

CLO2
C5

- (b) Compare **TWO (2)** differences between Pioneer Status and Investment Tax Allowance.

[5 marks]

SOALAN 3

Cepat-Cepat Print Sdn. Bhd. menyertai pengeluaran produk nasional dan berkepentingan strategik di lokasi kawasan perindustrian Perai. Syarikat merancang untuk memohon sama ada status perintis atau elaun cukai pelaburan. Angka yang diunjurkan untuk dua tahun operasi adalah seperti berikut:

	2017	2018
<i>Kadar Cukai</i>	24%	24%
<i>Pendapatan berkanun</i>	NIL	500,000
<i>Perbelanjaan Modal Kelayakan:</i>		
- <i>Bangunan</i>	25,000	10,000
- <i>Loji dan jentera</i>	30,000	50,000

Anda dikehendaki:

CLO2
C3

- (a) *Mengira cukai pendapatan yang perlu dibayar oleh Cepat-Cepat Print Sdn. Bhd. melalui kaedah Taraf Perintis dan Elaun Cukai Pelaburan.*

[15 markah]

CLO2
C5

- (b) *Membandingkan **DUA (2)** perbezaan antara Taraf Perintis dan Elaun Cukai Pelaburan.*

[5 markah]

QUESTION 4

Marcos arrived in Malaysia on 1 July 2017 to take a one-year local employment with Medina Sdn. Bhd. He was accompanied by his wife but his three children (under age of 18) remained in Spain to continue with their schooling. Details of his one-year remuneration up to 30 June 2018 are:

	RM
Salary	300,000
Benefits in Kind (say)	18,000
	<u>318,000</u>

Marcos has made no overseas trip during his period of employment but he booked a return flight for a social visit to Spain on 1 January 2018 with the intention of returning on 20 January 2018.

You are required to:

CLO3
C3

- (a) Calculate tax payable by Marcos for the year of assessment 2017 and 2018.

[15 marks]

CLO3
C4

- (b) Determine the suggested date of departure and return that could reduce tax payable of Marcos for year of assessment 2018.

[10 marks]

SOALAN 4

Marcos tiba di Malaysia pada 1 Julai 2017 untuk mengambil pekerjaan tempatan selama setahun dengan Medina Sdn. Bhd. Beliau ditemani oleh isterinya tetapi ketiga-tiga anaknya (di bawah umur 18 tahun) tinggal di Sepanyol untuk meneruskan pelajaran mereka. Butiran mengenai imbuhan satu tahunnya sehingga 30 Jun 2018 adalah:

	RM
Gaji	300,000
Manfaat	18,000
	<u>318,000</u>

Marcos tidak membuat lawatan ke luar negara semasa tempoh pekerjaannya tetapi beliau telah membuat tempahan penerbangan untuk lawatan sosial ke Sepanyol pada 1 Januari 2018 dan bercadang untuk kembali pada 20 Januari 2018.

Anda dikehendaki:

CLO3
C3

- (a) Kirakan cukai yang perlu dibayar oleh Marcos untuk tahun taksiran 2017 dan 2018.

[15 markah]

CLO3
C4

- (b) Tentukan tarikh berlepas dan kembali yang dicadangkan yang dapat mengurangkan cukai yang dikenakan oleh Marcos untuk penilaian tahun 2018.

[10 markah]

SOALAN TAMAT

APPENDIX/LAMPIRAN

INCOME TAX RATES

KADAR CUKAI PENDAPATAN

<i>Resident Individual / Individu Pemastautin</i>					
Chargeable Income (RM) <i>Pendapatan Bercukai (RM)</i>		YA 2017		YA 2018	
		Tax Rate (%)	Tax (RM)	Tax Rate (%)	Tax (RM)
5,001 – 20,000	5,000		0		0
	15,000	1	150	1	150
20,001 – 35,000	20,000		150		150
	15,000	5	750	3	450
35,001 – 50,000	35,000		900		600
	15,000	10	1,500	8	1,200
50,001 – 70,000	50,000		2,400		1,800
	20,000	16	3,200	14	2,800
70,001 – 100,000	70,000		5,600		4,600
	30,000	21	6,300	21	6,300
100,001 – 250,000	100,000		11,900		10,900
	150,000	24	36,000	24	36,000
250,001 – 400,000	250,000		47,900		46,900
	150,000	24.5	36,750	24.5	36,750
400,001 – 600,000	400,000		84,650		83,650
	200,000	25	50,000	25	50,000
600,001 – 1,000,000	600,000		134,650		133,650
	400,000	26	104,000	26	104,000
Exceeding 1,000,000	1,000,000		238,650		237,650
	Above 1,000,000	28		28	

CAPITAL ALLOWANCES

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

PERSONAL RELIEF AND ALLOWANCES

RELIEF		RM
Self		9,000
Disable self, additional		6,000
Medical expenses for parents	maximum	5,000
Medical expenses for serious disease including RM500 for complete medical examination.	maximum	6,000
Basic supporting equipment	maximum	6,000
Parental Care	maximum	3,000
Education fees	maximum	7,000
Lifestyle	maximum	2,500
Spouse/Alimony		4,000
Disable spouse, additional		3,500
Child	each	2,000
Child – higher rate	each	8,000
Disable child	each	6,000
Disable child, additional	each	14,000
Purchase of breastfeeding equipment	maximum	1,000
Life insurance premiums and contribution to approve funds	maximum	6,000
Private retirement scheme, deferred annuity premiums	maximum	3,000
Medical and/or educational insurance premiums for self, spouse and child	maximum	3,000
Contribution to Social Security Protection Scheme (SOCSO)	maximum	250
Deposit for a child into the National Education Saving Scheme	maximum	6,000
Child care fees to a child care center or a kindergarten	maximum	1,000

REBATES

Chargeable income not exceeding RM35,000

	RM
Individual	400
Spouse	400

THE PRESCRIBE VALUE OF MOTORCAR 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.

Where a driver provided by the employer, the value of the benefits is fixed at RM600 per month.

OTHER BENEFITS

	RM per month
Semi-furnished with furniture in the lounge, dining room or bedroom	70
Semi-furnished with furniture as above plus air-conditioners and/or curtains and carpets	140
Fully furnished premises	280

TAX RATE FOR RESIDENT COMPANY FOR YEAR OF ASSESSMENT 2017

Chargeable Income (RM)	Tax Rate: SME (%)	Tax Rate: Non-SME (%)
1st 500,000	18	24
Exceeding 500,000	24	24

With effect from YA 2017 and 2018, the income tax rate will be reduced based on the % of increase in chargeable income (current year) as compared to the immediate preceding year of assessment (previous year)

% of increase in chargeable income as compared to the immediate preceding year of assessment	% point of reduction on income tax rate	Reduced income tax rate on increase in chargeable income (%)
Less than 5%	Nil	24
5% - 9.99%	1	23
10% - 14.99%	2	22
15% - 19.99%	3	21
20% and above	4	20

REAL PROPERTY GAIN TAX RATES /**KADAR-KADAR CUKAI KEUNTUNGAN HARTA – TANAH**

Disposal Date / Tarikh Pelupusan	Tax Rate: Company (%) / Kadar Cukai Syarikat (%)	Tax Rate: Other Taxpayer (%) / Kadar Cukai: Pembayar Cukai Lain (%)	Tax Rate: Non-Citizen / Permanent Resident (%) / Kadar Cukai: Bukan Warganegara / Penduduk Tetap (%)
Within three years after acquisition date / <i>Dalam tahun ketiga selepas pemerolehan</i>	30	30	30
In the fourth year after acquisition date / <i>Dalam tahun keempat selepas tarikh pemerolehan</i>	20	20	30
In the fifth year after acquisition date / <i>Dalam tahun kelima selepas tarikh pemerolehan</i>	15	15	30
In the sixth year after acquisition date or thereafter / <i>Dalam tahun keenam selepas tarikh pemerolehan atau seterusnya</i>	5	0	5