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 : 2025/2026

DPA50163 : MALAYSIAN TAXATION 2

TARIKH : 27 NOVEMBER 2025
MASA : 11.30 PAGI – 1.30 PETANG (2 JAM)

Kertas ini mengandungi **TUJUH BELAS (17)** halaman bercetak.
Subjektif (4 soalan)
Dokumen sokongan yang disediakan : 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 **FIVE (5)** types of partners in partnership business.

(5 marks)

CLO1 (b) Aina and Azura are partners at Senja Cafe with the capital contribution of RM50,000 each. On 1 September 2024, Zara joined the partnership with the capital contribution of RM100,000. The partnership accounting year ends on 31 December each year.

The terms of the partnership agreement provided that:

(i) Partners' monthly salary is RM4,000 per month each.

(ii) Interest on capital of 10% per annum based on the capital contribution.

(iii) Profit sharing ratio is based on capital contribution.

(iv) Capital allowance for year 2024 is RM20,000.

(v) Divisible income for year 2024 is RM120,000.

You are required to calculate statutory income of each partner for the year of assessment of 2024.

(10 marks)

CLO1 (c) Gamma Industries Sdn Bhd, constructs a new factory building at the cost of RM2,200,000. Included in the cost are site cost RM350,000, legal fee RM35,000, architect's fee RM25,000, construction cost RM1,480,000, consultant fee RM50,000, plumbing, electrical and sewage system costs RM240,000, and demolishing old industrial building cost RM20,000.

The building was completed on 31 March 2024 which comprises 85% as factory and storage space while 15% as office and showroom. The building is used according to its space starting 1 August 2024. The company closes its account on 30 September every year.

You are required to:
Compute qualifying building expenditure and industrial building allowance until the year of assessment 2024.

(10 marks)

SOALAN 1

CLO1 *(a)* *Senaraikan **LIMA (5)** jenis pekongsi di dalam perniagaan perkongsian.*

(5 markah)

CLO1 *(b)* *Aina dan Azura adalah rakan kongsi di Kafe Senja dengan menyumbang modal RM50,000 setiap seorang. Pada 1 September 2024, Zara menyertai perkongsian dengan modal RM100,000. Tempoh akhir perakaunan perkongsian berakhir pada 31 Disember setiap tahun.*

Syarat-syarat perjanjian perkongsian menetapkan bahawa:

(i) Gaji bulanan rakan kongsi adalah RM4,000 sebulan.
(ii) Faedah atas modal sebanyak 10% setahun berdasarkan modal sumbangan.
(iii) Agihan pendapatan adalah berdasarkan jumlah modal yang disumbangkan.
(iv) Elaun modal bagi tahun 2024 ialah RM20,000
(v) Pendapatan boleh agih bagi tahun 2024 ialah RM120,000.

Anda dikehendaki mengira pendapatan berkanun bagi setiap rakan kongsi bagi tahun taksiran 2024.

(10 markah)

CLO1 (c) *Gamma Industries Sdn Bhd, membina sebuah kilang baharu dengan kos RM2,200,000. Termasuk dalam kos ialah kos tapak RM350,000, yuran guaman RM35,000, yuran arikitek RM25,000, kos pembinaan RM1,480,000, yuran konsultan RM50,000, kos paip, elektrik dan sistem perparitan RM240,000 dan perbelanjaan melupuskan bangunan industri lama pada kos RM20,000.*

Bangunan telah siap pada 31 Mac 2024 di mana 85% adalah kilang dan ruang simpanan manakala 15% adalah pejabat dan raung pameran. Bangunan digunakan berdasarkan ruangan tersebut bermula 1 Ogos 2024. Syarikat menutup akaun pada 30 September setiap tahun.

Anda dikehendaki mengira perbelanjaan bangunan yang layak dan elaun bangunan industri sehingga tahun takisran 2024.

(10 markah)

QUESTION 2

CLO1 (a) Categorize the expenses below as to whether they are allowable expenses, non-allowable expenses or double deduction expenses.

(i) Practical training in relation to the business was given to current employee.
(ii) Remuneration for senior citizens staff aged more than 60 years old.
(iii) Entertainment allowance given to permanent staff at company's annual dinner.
(iv) Purchase of non-commercial vehicle for general manager private usage.
(v) Cost of applying for Malaysian Halal Certificate from JAKIM.

(5 marks)

CLO1 (b) Makmur Sdn Bhd reports the following financial information for year 2024:

	Note	RM	RM
Sales			1,873,000
Less: Cost of sales	(1)		(869,500)
Gross Profit			1,003,500

Add: Other Income	(2)		85,000
Less: Expenses			
Remuneration	(3)	(519,800)	
Administrative	(4)	(225,000)	
Finance	(5)	(98,750)	
Depreciation		(42,250)	(885,800)
Net Profit			202,700

Notes to the accounts:

1. Cost of sales includes the purchase of a new vending machine which cost RM25,000.
2. Other income includes RM30,000 profit on disposal of asset and RM55,000 from rental of machines.
3. Remuneration includes salaries for disabled workers which cost RM61,200, annual dinner for staff and client of RM36,150, employee's salary and bonus RM325,700, travelling allowance for employees (related to works) which cost RM22,800 and EPF contribution of RM73,950.
4. Included in the administrative expenses are cash donations to the Hijrah Foundation (approved) amounting to RM13,500, donations to an employee who had cancer which cost RM12,000, audit and accounts services of RM9,500, company secretary and tax filing fees of RM17,800 and expenses on product routine testing which cost RM9,250.
5. Finance expenses are RM9,900 for provision of foreign exchange loss unrealized on stock, general provision for bad debts RM7,700 and specific provision for bad debts RM12,800.

Additional information:

For year 2024, capital allowance for the assets is RM45,500 while balancing charge is RM25,500.

You are required to calculate chargeable income of Makmur Sdn Bhd for the year of assessment 2024 as their paid-up capital in 2024 is RM400,000.

(20 marks)

SOALAN 2

CLO1 *(a)* *Kategorikan perbelanjaan di bawah sama ada ianya belanja dibenarkan, belanja tidak dibenarkan atau perbelanjaan potongan dua kali.*

(i) *Latihan praktikal berkaitan dengan perniagaan diberikan kepada pekerja semasa.*

(ii) *Penggajian bagi staf warga emas berusia lebih 60 tahun.*

(iii) *Elaun Keraian diberikan kepada staf tetap dalam jamuan tahunan syarikat.*

(iv) *Pembelian kenderaan bukan komersial untuk kegunaan persendirian pengurus besar.*

(v) *Kos untuk memohon Sijil Halal Malaysia daripada JAKIM.*

(5 markah)

CLO1 *(b)* *Makmur Sdn Bhd, melaporkan maklumat kewangan bagi tahun 2024:*

		Nota	*RM*	*RM*
Jualan				*1,873,000*
Tolak	*: Kos Jualan*	*(1)*		*(869,500)*
Untung Kasar				*1,003,500*
Tambah	*: Lain-lain Pendapatan*	*(2)*		*85,000*
Tolak	*: Perbelanjaan*			
	Jualan & Pengedaran	*(3)*	*(519,800)*	
	Pentadbiran	*(4)*	*(225,000)*	
	Kewangan	*(5)*	*(98,750)*	
	Lain-lain		*(42,250)*	*(885,800)*
		Untung Bersih		*202,700*

Nota kepada akaun:

1. *Kos jualan termasuk pembelian mesin vending baharu dengan kos RM25,000.*
2. *Lain-lain pendapatan termasuk RM30,000 keuntungan atas pelupusan asset dan RM55,000 daripada sewaan mesin.*
3. *Imbuhan termasuk gaji pekerja kurang upaya berjumlah RM61,200, jamuan makan malam tahunan bagi pekerja dan pelanggan RM36,150, gaji dan bonus pekerja berjumlah RM325,700, elaun perjalanan bagi pekerja (berkaitan kerja) pada kos RM22,800 dan caruman kepada KWSP berjumlah RM73,950.*
4. *Termasuk dalam belanja pentadbiran adalah derma tunai kepada Yayasan Hijrah (diluluskan) berjumlah RM13,500, derma kepada pekerja yang menghidap kanser berjumlah RM12,000, bayaran khidmat audit dan perakaunan berjumlah RM9,500 , yuran setiausaha syarikat dan yuran pemfailan cukai berjumlah RM17,800 dan perbelanjaan atas rutin pemeriksaan produk berjumlah RM9,250.*
5. *Termasuk dalam belanja kewangan ialah RM9,900 bagi peruntukan kerugian belum realis atas tukaran matawang asing bagi stok, peruntukan am hutang lapuk RM7,700 dan rutin pemeriksaan produk berkos RM12,800.*

Maklumat tambahan:
Bagi tahun 2024, elaun modal bagi asset ialah RM45,500 manakala caj imbangan ialah RM25,500.

Anda dikehendaki mengira cukai kena bayar bagi Makmur Sdn Bhd. bagi tahun taksiran 2024 sekiranya modal berbayar syarikat bagi tahun 2024 ialah RM400,000.

[20 markah]

QUESTION 3

CLO1 (a) List **FIVE (5)** types of investment incentives under Promotion of Investment Act 1986.

(5 marks)

CLO1 (b) Energize Sdn Bhd, a SME company, has been granted pioneer status company since 2023. Below is the company's financial information for the year ended 31 December 2024:

	RM
Adjusted income - pioneer business	350,000
Capital allowances - pioneer business	55,000
Losses carried forward - pioneer business	15,000
Current year loss - non-pioneer business	12,000

Compute the income tax payable and amount credited to exempt income account of Energize Sdn Bhd for the year of assessment 2024.

(12 marks)

CLO1 (c) Ms. Omei bought a house on 1 September 2020 at the price of RM365,000 with additional cost for stamp duty which was RM6,300 and lawyer fees which cost RM10,600. She spent RM53,000 for house renovation. She received RM12,500 from insurance company due to flood on April 2023. On 1 June 1 2024, she sold the house at the price of RM515,500 with the advertisement costing RM2,000 and brokerage fee of RM5,000.

Calculate real property gain tax paid by Ms. Omei after she disposed the property.

(8 marks)

SOALAN 3

CLO1 (a) *Senaraikan **LIMA (5)** jenis insentif pelaburan di bawah Akta Penggalakan Pelaburan 1986.*

(5 markah)

CLO1 (b) *Energize Sdn Bhd, sebuah syarikat PKS, telah diberikan status syarikat taraf perintis semenjak 2023. Berikut adalah maklumat kewangan syarikat bagi tahun berakhir 31 Disember 2024:*

	RM
Pendapatan terlaras - perniagaan perintis	*350,000*
Elaun Modal - perniagaan perintis	*55,000*
Kerugian dibawa ke hadapan - perniagaan perintis	*15,000*
Kerugian terlaras tahun semasa - perniagaan bukan perintis	*12,000*

Kirakan cukai perlu dibayar dan amaun yang dikreditkan untuk akaun pengecualian pendapatan untuk Energize Sdn Bhd bagi tahun taksiran 2024.

(12 markah)

CLO1 (b) *Cik Omei membeli sebuah rumah pada 1 September 2020 dengan harga RM365,000 dengan kos sampingan bagi duti setem RM6,300 dan kos yuran guaman RM10,600. Beliau membelanjakan RM53,000 umtuk pengubahsuaian rumah. Beliau juga menerima RM12,500 daripada syarikat insuran atas kejadian banjir pada April 2023. Pada 1 Jun 2024, beliau telah menjual banglo itu pada harga RM515,500 dengan kos pengiklanan RM2,000 dan yuran broker RM5,000.*

Kirakan cukai keuntungan harta tanah yang perlu dibayar oleh Cik Omei selepas beliau menjual hartanahnya.

(8 markah)

QUESTION 4

CLO1 a) Pine Creation Sdn Bhd (PCSB) manufactures monitors and projector components and is a registered manufacturer under the Sales Tax Act 2018. The company's financial year ends on 31 December. PCSB applies a sales tax rate of 5%. The following transactions occurred (amounts are exclusive of sales tax):

Invoice Date	Transactions	Sales Value (RM)
15.2.2024	Sold a projector to a customer in Pahang	7,600
22.4.2024	Sold a monitor to Arco Corp in Negeri Sembilan	50,000
20.5.2024	Sold a projector and a monitor to Charm Ltd, a factory in Singapore	110,000
21.7.2024	Sold a projector to Smiling Buffalo in Langkawi	30,000
18.8.2024	Donated a projector to Rumah Cahaya Insan, a charitable organization.	16,000

You are required:

Explain, with reasons, whether each transaction is subject to sales tax, and where applicable, compute the sales tax at 5%.

[10 Marks]

CLO1 b) Mr. Iqbal works as senior supervisor at Kampar Resources Sdn Bhd and receives annual salary of RM72,000 in 2024. He also earned RM16,800 from his partnership business. He is married, wife is not working and have 3 kids between 6 to 15 years old. One of his kids suffered permanent disability since birth dan studied at special school. In year 2024, he spent RM4,600 on contribution to Employers Provident Fund (EPF), RM3,800 on life insurance, RM3,500 on smartphone and internet subscription. He also spent RM5,700 on his parent medical expenses.

Compute tax payable to be paid by Mr. Iqbal for the year of assessment 2024.

(10 marks)

CLO1 c) Determine **FIVE (5)** tax incentives that Mr. Iqbal claims to reduce his tax liability.

(5 marks)

SOALAN 4

CLO1 *a) Pine Creation Sdn Bhd (PCSB) ialah pengeluar komponen monitor dan projektor dan merupakan pengilang berdaftar di bawah Akta Cukai Jualan 2018. Syarikat menutup akaunnya hingga 31 Disember setiap tahun. PCSB dikenakan cukai jualan pada 5%.*

Transaksi berikut telah berlaku (semua amaun adalah tidak termasuk cukai jualan):

Tarikh Invois	***Transaksi***	***Nilai Jualan (RM)***
15.2.2024	*Menjual projektor kepada pelanggan di Pahang*	*7,600*
22.4.2024	*Menjual monitor kepada Arco Corp di Negeri Sembilan*	*50,000*
20.5.2024	*Menjual projektor dan monitor kepada Charm Ltd, sebuah kilang di Singapura*	*110,000*

21.7.2024	*Menjual projektor Smiling Buffalo di Langkawi*	*30,000*
18.8.2024	*Menderma projektor kepada Rumah Cahaya Insan, sebuah pertubuhan kebajikan*	*16,000*

Anda dikehendaki:

Nyatakan, dengan alasan, sama ada setiap transaksi tertakluk kepada cukai jualan dan, jika berkenaan, kira cukai jualan pada kadar 5%.

(10 Markah)

CLO1 b) *En. Iqbal bekerja sebagai penyelia kanan di Kampar Resources Sdn Bhd dan menerima gaji tahunan RM72,000 dalam tahun 2024. Beliau juga memperolehi RM16,800 daripada perniagaan perkongsiannya. Beliau telah berkahwin, isteri tidak bekerja dan mempunyai 3 orang ank berusia 6 hingga 15 tahun. Salah seorang anaknya mengalami kecacatan kekal sejak lahir dan bersekolah di sekolah khas. Dalam tahun 2024, beliau telah membelanjakan RM4,600 untuk caruman Kumpulan Wang Simpanan Pekerja (KWSP), RM3,800 untuk insuran nyawa, RM3,500 untuk telefon pintar baharu dan langganan internet. Beliau juga telah membelanjakan RM5,700 untuk perubatan ibu dan bapanya.*

Kirakan cukai yang perlu dibayar oleh En. Iqbal bagi tahun taksiran 2024.

(10 markah)

CLO1 c) *Tentukan* ***LIMA (5)*** *insentif cukai yang boleh dituntut oleh Encik Iqbal untuk mengurangkan liabiliti cukai*

(5 markah)

SOALAN TAMAT

APPENDIX

Resident company tax rate

		Rate for 2024
Companies		24%
Micro, Small and Medium Enterprise (MSME)	On the first RM150,000	15%
	On subsequent RM450,000	17%
	On chargeable income exceeding RM600,000	24%

Real Property Gain Tax (Rate)

Disposal	**Companies Incorporated in Malaysia**	**Individual (Citizens or Permanent Resident)**	**Individual (Non-Citizens)**
Within 3 years	30	30	30
In the 4th years	20	20	30
In 5th years	15	15	30
In its 6th year onwards	10	0	10

Income Tax Rate (resident individual/business)

CHARGEABLE INCOME		**YA 2024**	
Range of Chargeable Income		**Rate (%)**	**Tax RM**
5,0001 – 20,000	On the first 5,000		0
	Next 15,000	1	150
20,001 – 35,000	On the first 20,000		150
	15,000	3	450
35,001 – 50,000	On the first 35,000		600
	Next 15,000	6	900
50,001 – 70,000	On the first 50,000		1,500
	Next 20,000	11	2,200
70,001 -100,000	On the first 70,000		3,700
	Next 30,000	19	5,700
100,001 – 300,000	On the first 100,000		9,400

CHARGEABLE INCOME		**YA 2024**	
Range of Chargeable Income		**Rate (%)**	**Tax RM**
	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	392,00
Exceeding 2,000,000	On the first 2,000,000		528,400
	Next ringgit	30	.....

Personal Tax Relief

Types of Relief	**RM**
Self	9,000
Disabled taxpayer	6,000
Spouse relief (including alimony payment)	4,000
Disabled Spouse	5,000
Medical Expenses for Parents (max)	8,000
Basic supporting equipment for disabled taxpayer, spouse, children or parent (max)	6,000
Medical expenses for taxpayer, spouse or children for serious diseases (max), including cost for fertility treatment for married couple, RM1,000 medical examination and Covid19 detection test expenses (max) and RM1,000 for vaccination expenses (max) and RM4,000 expenses for children with learning disabilities (max)	10,000
Fees for acquiring technical, vocational, industrial, scientific, technological, law, accounting, Islamic financing skills or qualifications at tertiary level or any course of study at post graduate level (max)	7,000

Lifestyle relief on expenditure incurred by taxpayers on himself, spouse or children: • Purchase or subscription of books, journals, magazines, newspapers (print or electronic) • Personal computer, smartphone or tablet for personal use • Sports equipment for any sports activity (excluding motorised two-wheel bicycle) • Subscription to gym membership • Payment of monthly internet subscription registered under taxpayer's name • Purchase of handphone, notebook or tablets – taxpayer (max)	2,500
Purchase of sports equipment, rental or entry fees for sports facilities and registration fees in sports competition for use of taxpayer, spouse or children (max)	500
Purchase of breastfeeding equipment every two years (max)	1,000
Net savings deposited in Skim Simpanan Pendidikan Nasional for taxpayer's child (max)	8,000
Relief for children:	
Child aged 18 and below	2,000
Child aged 18 years and above and studying fulltime in a university or college	8,000
Child aged 18 years and above and serving an article or indenture	8,000
Disabled child	6,000
Disabled child aged 18 years and above and studying fulltime in a university or college, or serving an article or indenture	14,000
Approved provident fund contribution – EPF (max)	4,000
Takaful or Life insurance premium: ▪ Taxpayer (private sector) ▪ Taxpayer (public sector)	3,000 7,000
Education and Medical Insurance Premium – Maximum	3,000

Fees paid to child care centres and kindergartens – Maximum	3,000
Deferred Annuity and Private Retirement Scheme (PRS) – Maximum	3,000
Contribution to the SOCSO and EIS – Maximum	350
Expenses related to Electric Vehicle (EV) charging facilities	2,500

Rebates

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 resident individuals 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 car when new	Annual prescribed benefit of motorcar	Annual prescribed benefit of petrol
RM	**RM**	**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 equivalent to half of the above rates is taken if the car provided is more than five years old.

Prescribed value of household furnishings, apparatus and appliances

Category	Type of Benefit	Annual Prescribed value of BIK provided RM
1	Semi-furnished with furniture in the lounge, dining room or bedroom.	840
2	Semi-furnished with furniture as in Category 1 and one or two of the following: • air-conditioners • curtains and alike • carpets	1,680
3	Fully furnished with benefits as in Category 1 and 2 plus one or more of kitchen equipment, crockery, utensils and appliances.	3,360

Other benefits

Other benefits	**RM per month**
Household servant	400
Gardener	300
Driver	600

Rates of Capital Allowance

	Motor Vehicles/ Heavy Machinery	Plant & Machinery	Others	Industrial Building
Initial allowance	20%	20%	20%	10%
Annual allowance	20%	14%	10%	3%