

**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 II : 2023/2024**

**DPA40133 : MALAYSIAN TAXATION 1**

**TARIKH : 29 MEI 2024**

**MASA : 8.30 PAGI – 10.30 PAGI (2 JAM)**

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Kertas ini mengandungi **SEBELAS (11)** halaman bercetak.  
Subjektif (4 soalan)

Dokumen sokongan yang disertakan : Jadual Cukai

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**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 subjective. Jawab semua soalan.*

**QUESTION 1**

CLO1 (a) Describe **FIVE (5)** classes of income under Section 4, Income Tax Act 1967.

[5 marks]

CLO1 (b) Discuss the residence status under Section 7(1)(b), Income Tax Act 1967.

[5 marks]

CLO1 (c) Mr. Roslan is an engineer. His pattern of stay in Malaysia was as follows:

01/12/2016 – 30/12/2016	30 days
01/01/2017 – 18/03/2017	77 days
19/03/2017 – 30/06/2017	Seminar at Singapore
01/07/2017 – 31/12/2017	184 days
01/01/2018 – 20/02/2018	51 days
26/11/2018 – 31/12/2018	36 days
01/01/2019 – 15/02/2019	46 days
02/10/2019 – 15/12/2019	75 days
16/02/2021 – 30/11/2021	288 days
01/12/2021 – 31/12/2021	Conference at Japan
01/01/2022 – 10/01/2022	10 days
01/02/2023 – 31/03/2023	59 days

You are required to prepare the residence status of Mr. Roslan for the related years of assessment and quote the related sections.

[15 marks]

**SOALAN 1**

CLO1 (a) Huraikan **LIMA (5)** kelas pendapatan di bawah Seksyen 4, Akta Cukai Pendapatan 1967.

[5 markah]

CLO1 (b) Bincangkan taraf mastautin di bawah Seksyen 7(1)(b), Akta Cukai Pendapatan 1967.

[5 markah]

CLO1 (c) Encik Roslan ialah seorang jurutera. Corak beliau tinggal di Malaysia adalah seperti berikut:

01/12/2016 – 30/12/2016	30 hari
01/01/2017 – 18/03/2017	77 hari
19/03/2017 – 30/06/2017	Seminar di Singapura
01/07/2017 – 31/12/2017	184 hari
01/01/2018 – 20/02/2018	51 hari
26/11/2018 – 31/12/2018	36 hari
01/01/2019 – 15/02/2019	46 hari
02/10/2019 – 15/12/2019	75 hari
16/02/2021 – 30/11/2021	288 hari
01/12/2021 – 31/12/2021	Persidangan di Jepun
01/01/2022 – 10/01/2022	10 hari
01/02/2023 – 31/03/2023	59 hari

Anda dikehendaki menyediakan taraf mastautin Encik Roslan untuk tahun taksiran yang berkaitan dan sebutkan seksyen yang berkaitan.

[15 markah]

**QUESTION 2**

- CLO1 (a) Discuss **FIVE (5)** tax exemptions of Benefit in Kind under Section 13(1)(b) Income Tax Act 1967.

[5 marks]

- CLO1 (b) Mr. Aqiff was a sales manager with a company in Shah Alam. For the year ended 31 December 2023, he received the following income and benefits from the company:

	RM
Salary per month	9,000
Bonus	18,000
Entertainment allowance per month	2,000
Parking allowance per annum	1,000
Medical and dental care for his family	7,000

He was provided a fully furnished bungalow house. The rental of the house paid by the employer was RM3,000 per month (including RM300 per month for the fully furnished furniture).

You are required to calculate the gross employment income of Mr. Aqiff for the year of assessment 2023.

[10 marks]

- CLO1 (c) Explain **FIVE (5)** conditions under which pension income for individual residents will be exempted from tax.

[10 marks]

CLO1 **SOALAN 2**

- (a) *Bincang LIMA (5) pengecualian cukai Manfaat Berbentuk Barangan di bawah Section 13(1)(b) Akta Cukai Pendapatan 1967.*

*[5 markah]*

- CLO1 (b) *En. Aqiff adalah pengurus jualan di sebuah syarikat di Shah Alam. Pada tahun berakhir 31 Disember 2023, beliau telah menerima pendapatan dan manfaat berikut daripada syarikat.*

	RM
<i>Gaji sebulan</i>	<i>9,000</i>
<i>Bonus</i>	<i>18,000</i>
<i>Elaun keraian sebulan</i>	<i>2,000</i>
<i>Elaun letak kereta setahun</i>	<i>1,000</i>
<i>Rawatan dan penjagaan pergigian untuk keluarganya</i>	<i>7,000</i>

*Dia telah disediakan rumah banglo dengan perabot lengkap. Sewa rumah tersebut dibayar oleh majikan berjumlah RM3,000 sebulan (termasuk RM300 sebulan untuk perabot lengkap).*

*Anda dikehendaki mengira pendapatan kasar pengajian En. Aqiff untuk tahun taksiran 2023.*

*[10 markah]*

- CLO1 (c) *Terangkan LIMA (5) syarat pendapatan pencen bagi pemastautin individu akan dikecualikan daripada cukai.*

*[10 markah]*

**QUESTION 3**

- CLO1 (a) Sweet Berry Enterprise is a pastry shop located in Cameron Highland with a financial year ended on 31 December. On 1 November 2022, Sweet Berry Enterprise purchased a cake decorating machine through a hire purchase for the business use. The following are the information about the machine.

Cash price	: RM 45,000
Deposit	: RM 15,000
Monthly installment	: RM1,500 (installment starting December 2022)
No. of installment	: 24 months
Annual allowance	: 14%

You are required to compute the capital allowance of Sweet Berry Enterprise for the relevant year up to the year of assessment 2023.

[10 marks]

- CLO1 (b) Explain the revenue expenditure and capital expenditure with **TWO (2)** examples of each expenditure.

[5 marks]

- CLO1 (c) Mr. Hasbullah is the owner of HBL Enterprise. The Income Statement for the year ended 31 December 2023 is as follows:

HBL Enterprise Income Statement for year ended 31 December 2023			
	Note	RM	RM
Sales			244,000
(-) Cost of sales			<u>(64,850)</u>
Gross profit			179,150
<b><u>Less: Operating expenses</u></b>			
Depreciation		5,200	
Salaries	[1]	64,500	
Salesman commission		10,880	
Entertainment	[2]	10,580	
Utilities		4550	

Miscellaneous expenses	[3]	15,800	
Compound and penalties		<u>12,600</u>	<u>(124,110)</u>
Net Profit			<u>55,040</u>

**Notes to the accounts:**

- Salaries include the salary to Mr. Hasbullah RM 30,000.
- Entertainment expenses of RM 5,580 were spent to entertain potential customers.

- Miscellaneous expenses include:

Repainting of the owner's car	RM12,500
Donations made to approved institutions	RM13,300

## Additional information;

Capital allowance for the year of assessment 2023 is RM 8,700.

You are required to calculate the total income of Mr. Hasbullah for the year of assessment 2023.

[10 marks]

**SOALAN 3**

- CLO1 a) Sweet Berry Enterprise sebuah kedai pastri di Cameron Highland dengan tahun kewangan berakhir 31 Disember. Pada 01 November 2022, Sweet Berry Enterprise membeli mesin dekorasi kek secara sewa beli bagi kegunaan perniagaan. Berikut merupakan maklumat mengenai mesin tersebut:

Harga tunai : RM 45,000

Deposit : RM 15,000

Ansuran bulanan : RM 1,500 (ansuran bermula Disember 2022)

Bilangan ansuran : 24 bulan

Elaun Tahunan : 14%

Anda dikehendaki mengira elaun modal untuk Sweet Berry Enterprise sehingga tahun taksiran 2023.

[10 markah]

CLO1 (b) Terangkan perbelanjaan hasil dan perbelanjaan modal dengan DUA (2) contoh bagi setiap perbelanjaan tersebut,

[5 markah]

CLO1 (c) En Hasbullah ialah pemilik HBL Enterprise. Penyata Pendapatan bagi tahun berakhir 31 Disember 2023 adalah seperti berikut:

<i>HBL Enterprise</i>			
<i>Penyata Pendapatan bagi tahun berakhir 31 Disember 2023</i>			
	<i>Nota</i>	<i>RM</i>	<i>RM</i>
<i>Jualan</i>			<i>244,000</i>
<i>(-) Kos jualan</i>			<i>(64,850)</i>
<i>Untung kasar</i>			<i>179,150</i>
<b><u>Tolak: Belanja operasi</u></b>			
<i>Susutnilai</i>		<i>5,200</i>	
<i>Gaji</i>	<i>[1]</i>	<i>64,500</i>	
<i>Komisen penjual</i>		<i>10,880</i>	
<i>Keraian</i>	<i>[2]</i>	<i>10,580</i>	
<i>Utiliti</i>		<i>4,550</i>	
<i>Belanja pelbagai</i>	<i>[3]</i>	<i>15,800</i>	
<i>Penalti dan kompaun</i>		<i><u>12,600</u></i>	<i><u>(124,110)</u></i>
<i>Untung bersih</i>			<i><u>55,040</u></i>

**Nota kepada akaun:**

1. Gaji termasuk gaji kepada En. Hasbullah RM 30,000.
2. Perbelanjaan keraian sebanyak RM 5,580 dibelanjakan untuk meraikan bakal pelanggan.
3. Belanja pelbagai termasuk:
  - Mengecat semula kereta pemilik RM12,500
  - Derma kepada institusi yang diluluskan RM 13,300

Maklumat tambahan;

Elaun modal bagi tahun taksiran 2023 ialah RM 8,700.

*Anda dikehendaki untuk mengira jumlah pendapatan En. Hasbullah bagi tahun taksiran 2023.*

*[10 markah]*

#### QUESTION 4

CLO1

- (a) Mr. Hamid and his wife Madam Zarina, are residents in Malaysia for the year of assessment 2023. He is a managing director of a multinational company. Madam Zarina is working as a lecturer. During the year 2023, they received their sources of income as follows:

	<b>Mr. Hamid</b>	<b>Madam Zarina</b>
	<b>(RM)</b>	<b>(RM)</b>
Monthly gross salary	15,200	10,500
Royalty – publication of book	30,000	-

Additional information:

- i. They have two children:

Noah        24 years, a student at UTM, Skudai, Johor

Amelia      22 years, a student at Universiti Sains Malaysia.

All child relief claimed by Mr. Hamid.

- ii. Mr. Hamid made the following tax claim for the year of assessment 2023:

Medical insurance premium for himself and his children	RM5,800
Educational insurance premium for his children	RM3,800
EPF contribution	RM9,000
Purchase of books and reading material	RM2,500
Donation paid to an approved institution	RM12,500
He also paid zakat	RM15,500

- iii. Madam Zarina made the following claims in her tax return for the year of assessment 2023:

EPF contribution	RM5,200
Zakat payment	RM10,500

You are required to:

Calculate income tax payable for Mr. Hamid and Madam Zarina for year of assessment 2023 if they elected for separate assessment.

[20 marks]

- CLO1 (b) List **FIVE (5)** documents that a taxpayer required to keep for tax audit purposes.  
[5 marks]

#### QUESTION 4

- CLO1 (a) *En. Hamid dan isterinya Pn. Zarina, adalah pemastautin di Malaysia untuk tahun taksiran 2023. Beliau ialah pengarah urusan sebuah syarikat multinasional. Pn. Zarina bekerja sebagai pensyarah. Sepanjang tahun 2023, mereka menerima sumber pendapatan mereka seperti berikut:*

	<i>Encik Hamid</i>	<i>Pn. Zarina</i>
	<i>(RM)</i>	<i>(RM)</i>
<i>Gaji kasar bulanan</i>	<i>15,200</i>	<i>10,500</i>
<i>Royalti – penerbitan buku</i>	<i>30,000</i>	<i>-</i>

*Maklumat tambahan:*

- i. *Mereka mempunyai dua orang anak:*

*Noah 24 tahun, pelajar di UTM, Skudai, Johor*

*Amelia 22 tahun, pelajar di Universiti Sains Malaysia.*

*Semua pelepasan anak dituntut oleh Encik Hamid.*

- ii. *En. Hamid membuat tuntutan cukai berikut untuk tahun taksiran 2023:*

<i>Premium insurans perubatan untuk dirinya dan anak-anaknya</i>	<i>RM5,800</i>
<i>Premium insurans pendidikan untuk anak-anaknya</i>	<i>RM3,800</i>
<i>Caruman KWSP</i>	<i>RM9,000</i>
<i>Pembelian buku dan bahan bacaan</i>	<i>RM2,500</i>
<i>Derma dibayar kepada institusi yang diluluskan</i>	<i>RM12,500</i>
<i>Dia juga membayar zakat</i>	<i>RM15,500</i>

iii. Puan Zarina membuat tuntutan berikut dalam penyata cukainya untuk tahun taksiran 2023:

<i>Caruman KWSP</i>	<i>RM5,200</i>
<i>Bayaran zakat</i>	<i>RM10,500</i>

*Anda dikehendaki:*

*Mengira cukai pendapatan yang perlu dibayar untuk En. Hamid dan Pn. Zarina untuk tahun taksiran 2023 jika mereka memilih taksiran berasingan.*

*[20 markah]*

CLO1 (b) *Senaraikan LIMA (5) dokumen yang perlu disimpan oleh pembayar cukai bagi tujuan audit.*

*[5 markah]*

### SOALAN TAMAT

**INCOME TAX RATES 2023**

CHARGEABLE INCOME (RM)	CALCULATION (RM)	RATE (%)	TAX (RM)
0 - 5000	First 5,000	0	0
5,001 – 20,000	First 5,000		0
	Next 15,000	1	150
20,001 – 35,000	First 20,000		150
	Next 15,000	3	450
35,001 – 50,000	First 35,000		600
	Next 15,000	6	900
50,001 – 70,000	First 50,000		1,500
	Next 20,000	11	2,200
70,001 – 100,000	First 70,000		3,700
	Next 30,000	19	5,700
100,001 – 250,000	First 100,000		9,400
	Next 300,000	25	75,000
400,001 – 600,000	First 400,000		84,400
	Next 200,000	26	52,000
600,001 – 1,000,000	First 600,000		136,400
	Next 1,400,000	28	392,000
Exceeding 2,000,000	First 2,000,000		528,400
	Next ringgit	30	.....

**CAPITAL ALLOWANCES RATE**

Types of Allowances	Types of Assets	Rate (%)
Initial Allowance	All types of assets	20%
Annual Allowance	Motor Vehicles and Heavy Machinery	20%
	Plant and Machinery	14%
	Office Equipment, Furniture and Fittings	10%
	Computer	40%

**PERSONAL RELIEF 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): <ul style="list-style-type: none"> <li>i. Other than a degree at masters or doctorate level – Course of study in law, accounting, Islamic financing, technical, vocational, industrial, scientific or technology</li> <li>ii. Degree at masters or doctorate level – Any course of study</li> <li>iii. Course of study undertaken for the purpose of upskilling or self-enhancement (Restricted to RM2,000)</li> </ul>	7,000 (Restricted)
6	Medical expenses on: <ul style="list-style-type: none"> <li>i. Serious diseases for self, spouse or child</li> <li>ii. Fertility treatment for self or spouse</li> <li>iii. Vaccination for self, spouse and child (Restricted to RM1,000)</li> </ul>	10,000 (Restricted)
7	Expenses (Restricted to RM1,000) on: <ul style="list-style-type: none"> <li>i. Complete medical examination for self, spouse or child</li> <li>ii. COVID-19 detection test including purchase of self-detection test kit for self, spouse or child</li> </ul>	

	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	Child care 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: <ul style="list-style-type: none"> <li>i. receiving further education in Malaysia in respect of an award of diploma or higher (excluding matriculation/preparatory courses).</li> <li>ii. receiving further education outside Malaysia in respect of an award of degree or its equivalent (including Master or Doctorate).</li> <li>iii. the instruction and educational establishment shall be approved by the relevant government authority.</li> </ul>	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	<p>Life insurance and EPF</p> <p>Civil servants' pension schemes, non-civil servants pension schemes and self-employed category:</p> <ul style="list-style-type: none"> <li>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)</li> <li>ii. Life insurance premium payments or family takaful contributions or additional voluntary contributions to EPF (Restricted to RM3,000)</li> </ul>	7,000 (Restricted)
18	Deferred Annuity and Private Retirement Scheme (PRS)	3,000 (Restricted)
19	Education and medical insurance	3,000 (Restricted)
20	Contribution to the Social Security Organization (SOCSO)	350 (Restricted)
21	Expenses on charging facilities for Electric Vehicle (Not for business use)	2,500 (Restricted)

**PRESCRIBE VALUE****1. THE PRESCRIBED VALUE OF MOTORCAR AND ITS RELATED BENEFITS**

<b>Cost of Motorcar (New) RM</b>	<b>Annual Prescribed Benefit of Motorcar (RM)</b>	<b>Annual Prescribed Benefit of Petrol (RM)</b>
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

**2. PRESCRIBED VALUE OF HOUSEHOLD FURNISHINGS, APPARATUS AND APPLIANCES**

<b>Category</b>	<b>Type of Benefit</b>	<b>Annual Prescribed Value of BIK Provided (RM)</b>
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 carpets.	1,680
3	Fully furnished with benefits as in Columns 1 and 2 as above plus one or more of kitchen equipment, crockery, utensils and appliances	3,360
4	Service charges and other bills such as water and electricity.	Service charges and bills paid by the employer.