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 : 2025/2026

DPA40133: MALAYSIAN TAXATION 1

TARIKH : 05 MEI 2026
MASA : 8.30 PAGI – 10.30 PAGI (2 JAM)

Kertas ini mengandungi **DUA PULUH LIMA (25)** halaman bercetak.

Subjektif (4 soalan)

Dokumen sokongan yang disertakan : Jadual Cukai

JANGAN BUKA KERTAS SOALAN INI SEHINGGA DIARAHKAN

(CLO yang tertera hanya sebagai rujukan)

TERBUKA

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) Describe the scope of charge under Section 3, Income Tax Act (ITA) 1967.

[5 marks]

CLO1 b) The determination of an individual's residence status is an important aspect of the Malaysian income tax system.

Discuss **TWO (2)** advantages of being resident for tax purposes.

[5 marks]

CLO1 c) Following a record of services belonging to Mr. Tae Yang, a Korean while staying in Malaysia:

Period		
01.11.2021	-	31.12.2021
01.01.2022	-	31.12.2022
11.09.2023	-	31.12.2023
02.01.2024	-	20.04.2024
01.01.2025	-	28.02.2025

Additional Information:

Mr. Tae Yang leave Malaysia permanently on 1 March 2025.

You are required to prepare a table of residence status of Mr. Tae Yang for the year of assessment 2021 until 2025 with the relevant sub-section of the Income Tax Act 1967.

[15 marks]

SOALAN 1

CLO1 *a) Jelaskan skop cukai di bawah Seksyen 3, Akta Cukai Pendapatan (ACP) 1967.*

[5 markah]

CLO1 *b) Penentuan status pemastautin individu merupakan satu aspek yang penting dalam sistem cukai pendapatan Malaysia.*

*Bincangkan **DUA (2)** kelebihan menjadi pemastautin bagi tujuan percukaian.*

[5 markah]

CLO1 *c)* Berikut merupakan rekod tempoh perkhidmatan Encik Tae Yang, seorang warganegara Korea, semasa berada di Malaysia:

Tempoh		
01.11.2021	-	*31.12.2021*
01.01.2022	-	*31.12.2022*
11.09.2023	-	*31.12.2023*
02.01.2024	-	*20.04.2024*
01.01.2025	-	*29.02.2025*

Nota tambahan:

Encik Tae Yang meninggalkan Malaysia secara kekal pada 1 Mac 2025.

Anda dikehendaki menyediakan satu jadual status pemastautin Encik Tae Yang bagi Tahun Taksiran 2021 hingga 2025 dengan merujuk kepada subseksyen yang berkaitan di bawah Akta Cukai Pendapatan 1967.

TERBUKA

[15 markah]

QUESTION 2

CLO1

a) Compare **TWO (2)** differences between employment and profession.

[5 marks]

CLO1

b) Ms. Iffah was appointed as a Human Resource Executive with BrightStar Sdn. Bhd. effective 1 January 2025. Her employment income for the period 1 January to 31 December 2025 is as follows:

	RM
Salary (per month)	6,800
Meal allowance (per month)	200
Entertainment allowance (per month)	350

Her employer also provided the following benefits during the year:

	RM
Hotel accommodation from 1 January to 28 February 2025	1,000
Annual subscription fee for a fitness club paid by employer	1,800
Fully furnished house provided from 1 March to 31 December 2025 with rental amount of RM2,500 per month. Defined value of the house was RM21,600.	
A new motorcar costing RM78,000 (fuel not provided).	

Additional Information:

During the year, Ms. Iffah incurred RM4,200 on entertainment expenses to entertain the company's clients.

You are required to calculate Ms Iffah's statutory employment income for the year assessment 2025.

TERBUKA

[10 marks]

CLO1

c) Encik Hakim received the following incomes during the year of assessment 2025:

Income	Amount (RM)	Section (ITA 1967) (i)	Taxable Amount (RM) / Exemption (ii)
Interest from Alpha Tech Sdn. Bhd.	2,800		
Compensation received from Great Eastern Insurance	1,500		
Royalty from cultural performance for National Day	14,500		
Interest from Amanah Saham Bumiputera (ASB)	1,900		
Rental Income from a house owned in Pulau Langkawi	20,000		

You are required to:

i) Relate each income with relevant section under the Income Tax Act 1967.

[5 marks]

ii) Report the taxable amount or exemption for each income.

[5 marks]

SOALAN 2

CLO1 a) *Bandingkan **DUA (2)** perbezaan antara pekerjaan dan profesion.*

[5 markah]

CLO1 b) *Cik Iffah telah dilantik sebagai Eksekutif Sumber Manusia dengan BrightStar Sdn. Bhd. berkuatkuasa 1 Januari 2025. Pendapatan gaji beliau bagi tempoh 1 Januari hingga 31 Disember 2025 adalah seperti berikut:*

	RM
Gaji (sebulan)	*6,800*
Elaun makan (sebulan)	*200*
Elaun keraian (sebulan)	*350*

Majikan beliau juga menyediakan manfaat berikut sepanjang tahun tersebut:

	RM
Penginapan hotel dari 1 Januari hingga 28 Februari 2025	*1,000*
Yuran langganan tahunan bagi kelab kecergasan yang dibayar oleh majikan	*1,800*
Rumah berperabot lengkap disediakan dari 1 Mac hingga 31 Disember 2025 dengan jumlah sewaan RM2,500 sebulan. Nilai tentu rumah tersebut adalah RM21,600.	
Sebuah kereta motor baharu berharga RM78,000 (bahan api tidak disediakan)	

Maklumat Tambahan:

Sepanjang tahun tersebut, Cik Iffah telah menanggung perbelanjaan keraian sebanyak RM4,200 untuk meraikan pelanggan syarikat.

Anda dikehendaki mengira pendapatan penggajian berkanun Cik Iffah bagi tahun taksiran 2025.

TERBUKA

[10 markah]

CLO1

c) *Encik Hakim menerima pendapatan-pendapatan berikut bagi tahun taksiran 2025:*

Pendapatan	**Amaun (RM)**	**Seksyen (ACP 1967) (i)**	**Amaun Kena Cukai (RM) / Dikecualikan (ii)**
Faedah daripada Alpha Tech Sdn. Bhd.	*2,800*		
Pampasan diterima daripada Great Eastern Insurance	*1,500*		
Royalti daripada persembahan kebudayaan sempena Hari Kebangsaan	*14,500*		
Faedah daripada Amanah Saham Bumiputera (ASB)	*1,900*		
Pendapatan Sewa daripada sebuah rumah yang dimiliki di Pulau Langkawi	*20,000*		

Anda dikehendaki untuk:

i) *Kaitkan setiap pendapatan dengan seksyen yang relevan di bawah Akta Cukai Pendapatan 1967.*

[5 markah]

ii) *Laporkan amaun kena cukai atau pengecualian bagi setiap pendapatan.*

TERBUKA

[5 markah]

QUESTION 3

CLO1

a) Maju Manufacturing Sdn. Bhd. closes its accounts on 31 December annually. The company incurred the following capital expenditure for its business operations:

Molding Machine

On 1 March 2023, the company purchased a molding machine for RM150,000. To ensure the machine functioned correctly, the company incurred cost RM10,000 preparing site for installation. The annual allowance rate for this machine is 14%.

You are required to calculate the capital allowance for Maju Manufacturing Sdn. Bhd. for the relevant years of assessment up to year of assessment 2025.

[10 marks]

CLO1

b) In the context of Business Income, "Double Deductions" refer to expenses that are allowed to be deducted twice in ascertaining the Adjusted Income. Discuss **FIVE (5)** types of expenses that qualify for Double Deduction under the Income Tax Act 1967.

[5 marks]

CLO1

c) Mr. Chong is the sole proprietor of Chong Tech Solutions, a computer service business in Johor Bahru. The following is the Statement of Comprehensive Income for the year ended 31 December 2025:

Chong Tech Solutions

Statement of Comprehensive Income for the Year Ended 31 December 2025

	Notes	RM	RM
Gross Profit			350,000
Add: Other Income			
Rental Income	1		12,000
			362,000

TERBUKA

Less: Expenses			
Salaries and wages	2	80,000	
Repairs and maintenance	3	6,000	
Depreciation		4,500	
Traffic fines	4	300	
Donation	5	1,000	
Other operating expenses		149,700	
			(241,500)
Net profit			120,500

Notes to the accounts:

1. Rental income:

   Received from renting out the shop's second floor to another tenant.

2. Salaries and wages:

   Included in the amount is RM18,000 paid to a physically disabled employee and RM30,000 salary paid to Mr. Chong.

3. Repairs and maintenance:

   This includes RM2,500 for constructing a new partition wall to create a manager's office. The balance was for repairing existing air conditioners.

4. Traffic fines:

   Paid by the dispatch boy for speeding while on duty.

5. Donation:

   Cash donation to a local unapproved sports club.

You are required to calculate the adjusted business income of Chong Tech Solutions for the Year of Assessment 2025.

[10 marks]

SOALAN 3

CLO1 *a) Maju Manufacturing Sdn. Bhd. menutup akaunnya pada 31 Disember setiap tahun. Syarikat telah menanggung perbelanjaan modal berikut bagi operasi perniagaannya:*

Mesin Pengacuan

Pada 1 Mac 2023, syarikat telah membeli sebuah mesin pengacuan dengan harga RM150,000. Bagi memastikan mesin berfungsi dengan betul, syarikat telah menanggung RM10,000 kos penyediaan tapak untuk pemasangan. Kadar elaun tahunan bagi mesin ini ialah 14%.

Anda dikehendaki mengira elaun modal bagi Maju Manufacturing Sdn. Bhd. bagi tahun taksiran yang relevan sehingga tahun taksiran 2025.

[10 markah]

CLO1 *b) Dalam konteks Pendapatan Perniagaan, "Potongan Dua Kali" merujuk kepada perbelanjaan yang dibenarkan untuk ditolak dua kali dalam menentukan Pendapatan Terlaras.*

Bincangkan ***LIMA (5)*** *jenis perbelanjaan yang layak mendapat Potongan Dua Kali di bawah Akta Cukai Pendapatan 1967.*

[5 markah]

CLO1 *c) Encik Chong ialah pemilik tunggal Chong Tech Solutions, sebuah perniagaan perkhidmatan komputer di Johor Bahru. Berikut adalah Penyata Pendapatan Komprehensif bagi tahun berakhir 31 Disember 2025:*

Chong Tech Solutions

Penyata Pendapatan Komprehensif bagi Tahun Berakhir 31 Disember 2025

	Nota	*RM*	*RM*
Untung Kasar			*350,000*
Tambah: Pendapatan lain			
Pendapatan Sewa	*1*		*12,000*
			362,000

Tolak: Perbelanjaan			
Gaji dan upah	*2*	*80,000*	
Pembaikan dan penyelenggaraan	*3*	*6,000*	
Susutnilai		*4,500*	
Saman trafik	*4*	*300*	
Derma	*5*	*1,000*	
Belanja operasi lain		*149,700*	
			(241,500)
Untung bersih			*120,500*

Nota kepada akaun:

1. *Pendapatan sewa:*

   Diterima daripada penyewaan aras dua kedai tersebut kepada penyewa lain.

2. *Gaji dan upah:*

   Termasuk dalam jumlah tersebut ialah RM18,000 yang dibayar kepada pekerja kurang upaya fizikal dan gaji RM30,000 yang dibayar kepada Encik Chong.

3. *Pembaikan dan penyelenggaraan:*

   Ini termasuk RM2,500 untuk membina dinding pemisah baharu bagi mewujudkan pejabat pengurus. Bakinya adalah untuk membaiki penghawa dingin sedia ada.

4. *Saman trafik:*

   Dibayar oleh penghantar barang (dispatch boy) kerana memandu laju semasa bertugas.

5. *Derma:*

   Derma tunai kepada kelab sukan tempatan yang tidak diluluskan.

Anda dikehendaki mengira pendapatan perniagaan terlaras Chong Tech Solutions bagi Tahun Taksiran 2025.

[10 markah]

QUESTION 4

CLO1

a) Mr. Rizwan, a resident in Malaysia is a marketing manager at a private company in Kuala Lumpur. His wife is a full-time housewife. He provided the following information regarding his income and expenditure for the year of assessment 2025:

1. Employment:

Gross Salary	RM96,000
Bonus	RM12,000

2. Rental:

Rental Income	RM18,000
Quit rent and assesment	RM800
Repair of leaking pipe	RM1,200
Installment of new air-conditioner	RM1,500

3. Children:

   Eldest daughter (22 years old):

   Studying for a Bachelor's Degree in Accounting at University Malaya (Unmarried).

   Second son (19 years old):

   Studying at Kuantan Matriculation (Unmarried).

   Youngest daughter (10 years old):

   Attending primary school.

4. He paid RM5,200 for his father's medical treatment at a nursing home (certified by a medical practitioner).

5. He also incurred the following expenses for the year:

Purchase of books and magazines	RM1,500
Internet subscription	RM1,200
Purchase of a new smartphone	RM2,000
Purchased a treadmill for home use	RM1,800

6. Insurance & EPF:

Employee Provident Fund (EPF) contribution	RM12,960
Life Insurance premium paid	RM3,600
Medical Insurance premium paid for himself and family	RM2,400.

7. Net deposit into Skim Simpanan Pendidikan Nasional (SSPN) for his children was RM6,000.

8. Cash donation of RM3,000 to an approved charitable institution.

You are required to calculate the income tax payable by Mr. Rizwan for the Year of Assessment 2025.

[20 marks]

CLO1 b) Under the Self-Assessment System in Malaysia, taxpayers are required to fulfill specific obligations regarding their tax affairs.

List **FIVE (5)** responsibilities of an individual taxpayer as stipulated by the Inland Revenue Board Malaysia (IRBM).

[5 marks]

SOALAN 4

CLO1

a) *Encik Rizwan, seorang pemastautin di Malaysia ialah pengurus pemasaran di sebuah syarikat swasta di Kuala Lumpur. Isteri beliau ialah suri rumah sepenuh masa. Beliau memberikan maklumat berikut berkaitan pendapatan dan perbelanjaan bagi tahun taksiran 2025:*

1. *Pekerjaan:*

Gaji Kasar	*RM96,000*
Bonus	*RM12,000*

2. *Sewa:*

Pendapatan Sewa	*RM18,000*
Cukai tanah dan taksiran	*RM800*
Pembaikan paip bocor	*RM1,200*
Ansuran penghawa dingin baharu	*RM1,500*

3. *Anak-anak:*

   <u>Anak perempuan sulung (22 tahun):</u>

   Sedang belajar untuk Ijazah Sarjana Muda Perakaunan di Universiti Malaya (Belum berkahwin).

   <u>Anak lelaki kedua (19 tahun):</u>

   Sedang belajar Matrikulasi Kuantan (Belum berkahwin).

   <u>Anak perempuan bongsu (10 tahun):</u>

   Bersekolah di sekolah rendah.

4. *Beliau membayar RM5,200 untuk rawatan perubatan bapanya di rumah jagaan (disahkan oleh pengamal perubatan).*

5. *Beliau juga menanggung perbelanjaan berikut bagi tahun tersebut:*

Pembelian buku dan majalah	*RM1,500*
Langganan internet	*RM1,200*
Pembelian telefon pintar baharu	*RM2,000*
Membeli treadmill untuk kegunaan rumah	*RM1,800*

6. *Insurans & KWSP:*

Caruman Kumpulan Wang Simpanan Pekerja (KWSP)	*RM12,960*
Premium Insurans Hayat dibayar	*RM3,600*
Premium Insurans Perubatan dibayar untuk dirinya dan keluarga	*RM2,400.*

7. *Simpanan bersih ke dalam Skim Simpanan Pendidikan Nasional (SSPN) untuk anak-anaknya ialah RM6,000.*

8. *Derma tunai sebanyak RM3,000 kepada institusi kebajikan yang diluluskan.*

Anda dikehendaki mengira cukai pendapatan yang perlu dibayar oleh Encik Rizwan bagi Tahun Taksiran 2025.

TERBUKA

[20 markah]

CLO1

b) *Di bawah Sistem Taksiran Sendiri di Malaysia, pembayar cukai dikehendaki memenuhi tanggungjawab tertentu berkaitan hal ehwal cukai mereka.*

*Senaraikan **LIMA (5)** tanggungjawab seorang pembayar cukai individu seperti yang ditetapkan oleh Lembaga Hasil Dalam Negeri Malaysia (LHDNM).*

[5 markah]

TERBUKA

SOALAN TAMAT

APPENDIX / LAMPIRAN

THE PRESCRIBED VALUE OF MOTORCAR AND ITS RELATED BENEFITS / NILAI TENTU KERETA MOTOR DAN MANFAAT BERKAITANNYA

Cost of Motorcar (New) (RM)	Annual Prescribed Benefit of Motorcar (RM)	Annual Prescribed 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

PRESCRIBED VALUE OF HOUSEHOLD FURNISHINGS, APPARATUS, AND APPLIANCES / NILAI TENTU PERABOT RUMAH, PERKAKAS DAN PERALATAN

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 plus one or two of the following: air-conditioners, curtains, carpets	1,680
3	Fully furnished, including benefits from Categories 1 and 2, plus kitchen equipment, crockery, utensils, and appliances	3,360

OTHER BENEFITS / LAIN-LAIN MANFAAT

No.	Benefits	RM per year
1	Gardener	3,600 per gardener
2	Household servant	4,800 per servant

CAPITAL ALLOWANCE / ELAUN MODAL

Asset	Initial Allowance (IA)	Annual Allowance (AA)
Heavy machinery	20%	20%
General plant & machinery	20%	14%
Furniture & fixtures	20%	10%
Office equipment	20%	10%
ICT equipment & software (including customised software)	40%	20%
ICT equipment & software (including customised software) For businesses that fully implement e-invoicing	20%	40%
Motor Vehicles	20%	20%

TAX RELIEF YEAR ASSESSMENT 2025 / PELEPASAN CUKAI TAHUN TAKSIRAN 2025

No	Individual Relief Types	Amount (RM)
1	Individual and dependent relatives	9,000
2	Expenses for parents and grandparents: i. Medical treatment, dental treatment, special needs and carer expenses (Medical condition certified by medical practitioner) ii. Complete medical examination (**Restricted to RM1,000**)	8,000 (Restricted)
3	Purchase of basic supporting equipment for disabled self, spouse, child or parent	6,000 (Restricted)
4	Disabled individual	7,000
5	Education fees (Self): i. Other than a degree at masters or doctorate level – Course of study in law, accounting, islamic financing, tehcnical, 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 upskilling or self-enhancement (**Restricted to RM2,000**)	7,000 (Restricted)
6	Medical expenses on: i. Serious diseases for self, spouse or child	10,000 (Restricted)

	ii. Fertility treatment for self or spouse iii. Vaccination for self, spouse and child (**Restricted to RM1,000**) iv. Dental examination and treatment (**Restricted RM1,000**)	
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 iv. Purchase of self-health monitoring equipment v. Fees for disease detection tests	
8	Expenses (**Restricted to RM6,000**) 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)	2,500 (Restricted)

	ii. Purchase of personal computer, smartphone or tablet (Not for business use) iii. Payment of monthly bill for internet subscription (Under own name) iv. Skill improvement / personal development course fee	
10	Lifestyle Additional relief for the use / benefit of self, spouse, child and parents 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 iv. Gymnasium membership fee / sports training	1,000 (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 2025 **MINUS** total withdrawal in 2025)	8,000 (Restricted)
14	Husband / wife / payment of alimony to former wife	4,000 (Restricted)

15	Disabled husband / wife	6,000
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	8,000
	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	Life insurance and EPF Civil servants' pension schemes, non-civil servants pension schemes and self-employed category: i. Mandatory contributions to approved schemes or voluntary contributions to EPF (excluding	7,000 (Restricted)

	private retirement schemes) or contributions under any written law (**Restricted to RM4,000**) ii. Life insurance premium payments or family takaful contributions or additional voluntary contributions to EPF (**Restricted to RM3,000**)	
18	Deferred Annuity and Private Retirement Scheme (PRS)	3,000 (Restricted)
19	Education and medical insurance	4,000 (Restricted)
20	Contribution to the Social Security Organization (SOCSO)	350 (Restricted)
21	Expenses on charging facilities for Electric Vehicle and domestic food waste composting machine (Not for business use)	2,500 (Restricted)
22	Payment of housing loan interest for first home ownership (Sale and purchase agreement from 1 January 2025 to 31 December 2027) Relief Limit: i. Residential house price up to RM500,000 or ii. Residential house price exceeding RM500,000 up to RM750,000	 7,000 5,000

REBATES/ REBAT

Income Tax Rebates for Resident Individual with Chargeable Income Less Than RM35,000

No	Tax Rebates	Year of Assessment 2009 Onwards (RM)
a	Separate Assessment: Wife Husband	 400 400
b	Joint Assessment: Wife Husband	 400 400
c	Assessment Where Husband or Wife Does Not Has Any Total Income: Wife Husband	 400 400

CHARGEABLE INCOME YEAR ASSESSMENT 2025 / KADAR CUKAI PENDAPATAN TAHUN TAKSIRAN 2025

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 75,000
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