

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 : 2022/2023

DPA40133: MALAYSIAN TAXATION 1

TARIKH : 6 JUN 2023

MASA : 8.30 PG – 10.30 PG (2 JAM)

Kertas ini mengandungi **DUA PULUH TIGA (23)** halaman bercetak.

Bahagian A: Struktur (4 soalan)

Dokumen sokongan yang disertakan : Tiada

JANGAN BUKA KERTAS SOALAN INI SEHINGGA DIARAHKAN

(CLO yang tertera hanya sebagai rujukan)

SULIT

INSTRUCTION:

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

ARAHAN:

*Bahagian ini mengandungi **EMPAT (4)** soalan. Jawab **SEMUA** soalan.*

QUESTION 1

- CLO1 (a) (i) Give **THREE (3)** objectives of taxation towards the development of the country. [3 marks]
- (ii) List **TWO (2)** examples of each type of direct and indirect taxes. [2 marks]
- CLO1 (b) Explain **TWO (2)** tax treatments between resident and non-resident. [5 marks]
- CLO1 (c) Ms. Sofia is a British citizen who has employment in Malaysia. She was resident in the year assessment 2012. You are appointed as an income tax officer need to help her to determine their residence status under section 7, Income Tax Act (ITA)1967.

Ms. Sofia has stayed in Malaysia for the following periods:

Periods	No. of days	Remarks
31/12/2013 – 16/07/2014	198	Malaysia
01/01/2015 – 31/03/2015	90	Malaysia
06/10/2016 – 15/11/2016	41	Attend a seminar in Scotland
16/11/2016 – 23/12/2016	38	Malaysia
24/12/2016 – 05/01/2017	13	Celebrate Christmas in England
06/01/2017 – 09/11/2017	309	Malaysia
01/01/2019 – 31/12/2020	730	Malaysia
01/01/2021 – 28/02/2021	59	Malaysia
01/03/2022 – 30/10/2022	244	Malaysia

Ascertain Ms. Sofia's residence status under section 7, Income Tax Act 1967 for the year assessment 2013 until 2022.

[15 marks]

SOALAN 1

CLO1 (a) (i) Berikan **TIGA (3)** objektif percukaian terhadap pembangunan negara. [3 markah]

(ii) Senaraikan **DUA (2)** contoh bagi setiap jenis cukai langsung dan tidak langsung. [2 markah]

CLO1 (b) Terangkan **DUA (2)** layanan percukaian ke atas individu yang bertaraf pemastautin dan tidak bermastautin. [5 markah]

CLO1 (c) Cik Sofia merupakan warganegara British yang bekerja di Malaysia. Beliau merupakan pemastautin bagi tahun taksiran 2012. Anda telah dilantik sebagai pegawai cukai dan perlu membantu beliau untuk menentukan taraf pemastautin beliau di bawah seksyen 7, Akta Cukai Pendapatan 1967.

Cik Sofia menetap di Malaysia bagi tempoh-tempoh berikut:

Tempoh	Bilangan hari	Catatan
31/12/2013 – 16/7/2014	198	Malaysia
01/01/2015 – 31/03/2015	90	Malaysia
6/10/2016 – 15/11/2016	41	Menghadiri seminar di Scotland
16/11/2016 – 23/12/2016	38	Malaysia
24/12/2016 – 05/01/2017	13	Meraikan Hari Natal di England

06/01/2017 – 09/11/2017	309	Malaysia
1/1/2019 – 31/12/2020	730	Malaysia
1/1/2021 – 28/02/2021	59	Malaysia
01/03/2022 – 30/10/2022	244	Malaysia

Pastikan taraf mastautin Cik Sofia berdasarkan kepada seksyen 7, Akta Cukai Pendapatan (ACP) 1967 bagi tahun taksiran 2013 sehingga 2022.

[15 markah]

QUESTION 2

- CLO1 (a) Explain **THREE (3)** fully exemption of retirement gratuity. [5 marks]

- CLO1 (b) Dr. Kareem has worked at the Hospital Pantai Malacca since 1st August 2015 and ceased employment on 31st December 2022. On 1st October 2022, he was taking paid leave. The following information is regarding the employment income for the year assessment 2022.

Salary RM15,000 per month

Leave pay RM15,000 per month

Benefit by an employer:

Medical RM5,000

Leave passage:

Sydney RM8,000

Kota Kinabalu RM3,500

Additional information:

- i. For the period of 1st August 2015 until 30th September 2022 a car was provided by the employer. The cost of the car was RM120,000. The car was purchased in June 2015. The employer also provided the fuel and driver. The General Director of IRB agreed that 1/3 time of car, fuel, and driver was used for personal purposes.

- ii. The company provide him with a fully-furnished bungalow from August 2015 until 30th September 2022. The defined value for that bungalow is RM2,500 per month not including the value of furniture RM280 per month.

You are required:

Calculate the gross employment income of Dr. Kareem for the year assessment 2022.

[10 marks]

CLO1

- (c) Interpret the **Taxable Amount** for each statement below:

No.	Statement	Taxable Amount
1.	M.Hakeem receive a royalty income for composing "Nur Hati" song for the year assessment 2022 amounting to RM50,000.	
2.	Ameena Hashim receive a royalty income from the translation of literary work amounting to RM12,000 for the year assessment 2022.	
3.	Melor receive a royalty from performing the cultural performances approved by the Ministry of Art amounting to RM15,000 for the year assessment 2022.	
4.	Siti Syaheera receive a royalty income amounting to RM40,000 from writing the novel " Setia Bersama Mu" for the year assessment 2022.	
5.	Harris receive a dividend from Maybank Berhad amounting to RM845 for the year assessment 2022.	

[10 marks]

SOALAN 2

CLO1 (a) Huraikan **TIGA (3)** pengecualian penuh bagi ganjaran persaraan. [5 markah]

CLO1 (b) Dr. Kareem bekerja di Hospital Pantai Melaka bermula dari 01 Ogos 2015 dan tamat penggajian pada 31 Disember 2022. Pada 01 Oktober 2022, beliau telah mengambil cuti bergaji. Berikut merupakan maklumat berkaitan dengan pendapatan penggajian bagi tahun taksiran 2022.

Gaji RM15,000 sebulan

Gaji cuti RM15,000 sebulan

Manfaat daripada majikan:

Perubatan RM5,000

Tambang percutian:

Sydney RM8,000

Kota Kinabalu RM3,500

Maklumat tambahan:

- i. Majikan telah menyediakan kereta bermula pada 01 Ogos 2015 sehingga 30 September 2022. Kos kereta tersebut bernilai RM120,000. Kereta tersebut dibeli pada Jun 2015. Majikan turut menyediakan kemudahan petrol dan pemandu. Ketua Pengarah LHDN telah bersetuju bahawa 1/3 daripada penggunaan kereta, petrol dan pemandu untuk kegunaan peribadi.
- ii. Majikan turut menyediakan banglo lengkap berperabot bermula pada Ogos 2015 sehingga 30 September 2022. Nilai tertentu banglo tersebut ialah RM2,500 sebulan tidak termasuk nilai perabot RM280 sebulan.

Anda dikehendaki:

Mengira pendapatan berkanun Dr. Kareem bagi tahun taksiran 2022.

[10 markah]

CLO1

(c) *Tentukan Amaun Kena Cukai bagi setiap kenyataan di bawah:*

No.	Perkara	Amaun Kena Cukai
1.	<i>M.Hakeem menerima royalti hasil ciptaan lagu "Nur Hati" bagi tahun taksiran 2022 yang bernilai RM50,000.</i>	
2.	<i>Ameena Hashim menerima pendapatan royalti menterjemahkan karya sastera yang bernilai RM12,000 bagi tahun taksiran 2022.</i>	
3.	<i>Melor menerima royalti hasil dari melakukan persembahan budaya yang disahkan oleh Kementerian Kesenian yang bernilai RM15,000 bagi tahun 2022.</i>	
4.	<i>Siti Syaheera menerima pendapatan royalti bernilai RM40,000 hasil daripada penulisan buku novel "Setia Bersama Mu" bagi tahun taksiran 2022.</i>	
5.	<i>Harris menerima dividen daripada Maybank Berhad bernilai RM845 bagi tahun taksiran 2022.</i>	

[10 markah]

QUESTION 3

CLO1

- (a) On the 01st of August 2021, Rich & Rich Enterprise purchased a coffee machine on hire purchased for the use of the business. Rich & Rich Enterprise business accounting period ended on 31st December each year. The following is information about to the machine:

Cash price	RM110,000
Hire purchased price	RM130,000
Deposit paid	RM 40,000
Number of installments	40 times

Installment payment began on 01st October 2021.

You are required to:

Compute the capital allowance of Rich & Rich Enterprise for year assessment 2021 & 2022.

[10 marks]

CLO1

- (b) Business includes sole proprietorship, partnership, profession, vocation and trade, every manufacture, adventure or concern in the nature of trade.

Explain **FIVE (5)** characteristics of allowable expenses for business income.

[5 marks]

CLO1

- (c) Mr. Raihan is the owner of Vismo Company Sdn. Bhd. The details of the income statement for the year ended 31 December 2022 are as follows:

	Notes	RM	RM
Sales			567,360
(-) Cost of sales			(214,336)
Gross profit			353,024
(-) Expenses:			
Salaries	1	132,960	
Compound from Majlis Perbandaran		5,118	
Advertisement		15,220	
Utility		11,714	
Insurance	2	6,600	
Provision of bad debt	3	12,800	
Depreciation		5,678	
Miscellaneous expenses	4	2,484	
Donation	5	18,848	(211,422)
Net profit			141,602

Notes to the account:

1. The details for salaries are as follows:

Employee	Gross Salary (annually) RM	EPF Employer Contribution (annually) RM	EPF Employee Contribution (annually) RM
Mr. Raihan (the owner)	55,200	11,500	9,555
Brian	26,800	4,620	2,643
Ibrahim (disable)	18,000	3,420	1,222

2. 50% of insurance expenses are personal insurance.

3. Provision of bad debt consists of:

Specific provision	RM	7,350
General provision	RM	5,450

4. The particular of miscellaneous expenses are as follows:

Postage and stationary	RM	315
Entertainment for potential customers	RM	1,350
Petrol expenses for personal car	RM	819

5. Donation:

Donation to state library	RM	8,848
Donation to Madrasah Tahfiz (unapproved)	RM	10,000

You are required to:

Calculate the total income of Mr. Raihan for the year assessment 2022.

[10 marks]

SOALAN 3

CLO1

- (a) Pada 01 Ogos 2021, Rich & Rich Enterprise membeli mesin kopi secara sewa beli bagi kegunaan perniagaan. Tempoh perakaunan bagi perniagaan Rich & Rich Enterprise adalah berakhir pada 31 Disember setiap tahun. Berikut merupakan maklumat mengenai mesin tersebut:

Harga tunai	RM110,000
Harga sewa beli	RM130,000
Bayaran deposit	RM 40,000
Bilangan ansuran	40 kali

Bayaran ansuran bermula pada 01 Oktober 2021.

Anda dikehendaki:

Mengira elaun modal untuk Rich & Rich Enterprise bagi tahun taksiran 2021 & 2022.

[10 markah]

CLO1

- (b) Perniagaan termasuk perniagaan tunggal, perkongsian, profesion, pencarian dan perdagangan, setiap pengilangan, usaha atau urusan yang bercorak perdagangan.

Huraikan **LIMA (5)** ciri-ciri perbelanjaan yang dibenarkan bagi pendapatan perniagaan.

[5 markah]

CLO1

(c) En. Raihan adalah pemilik Syarikat Vismo Sdn. Bhd. Berikut merupakan penyata pendapatan bagi tahun berakhir 31 Disember 2022:

	Nota	RM	RM
Jualan			567,360
(-) Kos jualan			(214,336)
Untung kasar			353,024
(-) Perbelanjaan:			
Gaji	1	132,960	
Denda daripada Majlis Perbandaran		5,118	
Pengiklanan		15,220	
Utiliti		11,714	
Insuran	2	6,600	
Peruntukan hutang lapuk	3	12,800	
Susutnilai		5,678	
Belanja pelbagai	4	2,484	
Derma	5	18,848	(211,422)
Untung bersih			141,602

Nota akaun:

1. Berikut merupakan butiran belanja gaji:

Pekerja	Gaji Kasar (tahunan) RM	Sumbangan KWSP Majikan (tahunan) RM	Sumbangan KWSP Pekerja (tahunan)RM
En. Raihan (pemilik)	55,200	11,500	9,555
Brian	26,800	4,620	2,643
Ibrahim (kurang upaya)	18,000	3,420	1,222

2. 50% daripada belanja insuran adalah insuran peribadi.

3. Peruntukan hutang lapuk terdiri daripada:

<i>Peruntukan khusus</i>	<i>RM7,350</i>
<i>Peruntukan am</i>	<i>RM5,450</i>

4. Berikut merupakan butiran belanja pelbagai:

<i>Penghantaran dan alat tulis</i>	<i>RM 315</i>
<i>Keraian untuk bakal pelanggan</i>	<i>RM 1,350</i>
<i>Petrol untuk kegunaan kereta peribadi</i>	<i>RM 819</i>

5. Derma:

<i>Derma kepada perpustakaan negeri</i>	<i>RM 8,848</i>
<i>Derma kepada madrasah tahfiz (tidak diluluskan)</i>	<i>RM10,000</i>

Anda dikehendaki:

Mengira jumlah pendapatan En. Raihan bagi tahun taksiran 2022.

[10 markah]

QUESTION 4

CLO1

- (a) The following information is related to the income and expenditure of Mr. Amir who is a government servant and Mdm. Amira, an officer in H&M Company for the year assessment 2022.

	Mr. Amir (RM)	Mdm. Amira (RM)
Employment Income	85,824	38,688
Rental Income	9,600	-
Approved donation	870	200
Zakat	3,800	2,200
EPF	-	1,344
Medical insurance premium (for self)	1,560	1,560
Fire insurance premium (for the rented house)	1,152	-
Education insurance premium for the children	5,400	1,800
Deposit in SSPN	3,600	1,800

Additional information:

1. Mr. Amir and Mdm. Amira has 3 children as follows:
 - a. Azlan, 19 years old, studying in Diploma in Accountancy at Politeknik Merlimau.
 - b. Atiqah, 16 years old.
 - c. Arjuna, 5 years old.
2. Mr. Amir incurred RM3,600 for an internet subscription.
3. Mdm. Amira purchased a computer for personal use costing RM4,500.
4. Kindergarten fees for Arjuna were paid by Mr. Amir amounting to RM1,650.

You are required to:

Calculate the income tax payable of Mr. Amir and Mdm. Amira for the year assessment 2022. They are eligible and agreed to a joint assessment.

[20 marks]

CLO1 (b) State **FIVE** (5) of responsibilities of a tax payer in Malaysia.

[5 marks]

SOALAN 4

CLO1 (a) Berikut merupakan maklumat berkaitan pendapatan dan perbelanjaan En. Amir yang bekerja sebagai penjawat awam dan Pn. Amira yang merupakan pegawai di Syarikat H&M bagi tahun taksiran 2022.

	<i>En. Amir (RM)</i>	<i>Puan Amira (RM)</i>
<i>Pendapatan penggajian</i>	85,824	38,688
<i>Pendapatan sewa</i>	9,600	-
<i>Derma yang diluluskan</i>	870	200
<i>Zakat</i>	3,800	2,200
<i>KWSP</i>	-	1,344
<i>Premium insuran perubatan (untuk diri sendiri)</i>	1,560	1,560
<i>Premium insuran kebakaran (untuk rumah sewa)</i>	1,152	-
<i>Premium insuran pendidikan untuk anak-anak</i>	5,400	1,800
<i>Simpanan SSPN</i>	3,600	1,800

Maklumat tambahan:

1. En. Amir dan Pn. Amira mempunyai 3 orang anak seperti berikut:
 - a. Azlan, 19 tahun, belajar Diploma Akauntansi di Politeknik Merlimau.
 - b. Atiqah, 16 tahun.
 - c. Arjuna, 5 tahun.
2. En. Amir membuat perbelanjaan langganan internet RM3,600.
3. Pn. Amira membeli komputer untuk kegunaan peribadi yang bernilai RM4,500.

4. *Yuran tadika Arjuna dibayar oleh En. Amir bernilai RM1,650.*

Anda dikehendaki:

Mengira pendapatan kena cukai bagi En. Amir dan Pn. Amira bagi tahun taksiran 2022. Mereka layak dan bersetuju bagi taksiran bersama.

[20 markah]

CLO1 (b) Nyatakan **LIMA** (5) tanggungjawab pembayar cukai di Malaysia.

[5 markah]

SOALAN TAMAT

APPENDIX / LAMPIRAN

INCOME TAX RATE 2022

Chargeable Income	Calculation (RM)	Rate %	Tax (RM)
0 - 5,000	On the First 5,000	0	0
5,001 - 20,000	On the First 5,000 Next 15,000	1	0 150
20,001 - 35,000	On the First 20,000 Next 15,000	3	150 450
35,001 - 50,000	On the First 35,000 Next 15,000	8	600 1,200
50,001 - 70,000	On the First 50,000 Next 20,000	13	1,800 2,600
70,001 - 100,000	On the First 70,000 Next 30,000	21	4,400 6,300
100,001 - 250,000	On the First 100,000 Next 150,000	24	10,700 36,000
250,001 - 400,000	On the First 250,000 Next 150,000	24.5	46,700 36,750
400,001 - 600,000	On the First 400,000 Next 200,000	25	83,450 50,000
600,001 - 1,000,000	On the First 600,000 Next 400,000	26	133,450 104,000
1,000,001 - 2,000,000	On the First 1,000,000 Next 1,000,000	28	237,450 280,000
Exceeding 2,000,000	On the First 2,000,000 Next ringgit	30	517,450

PERSONAL RELIEF 2022

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): i. Other than a degree at masters 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. 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 ii. Fertility treatment for self or spouse iii. Vaccination for self, spouse and child (Restricted to RM1,000)	8,000 (Restricted)
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	
8	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	2,500 (Restricted)

	Development Act 1997 and payment of gym membership iv. Payment of monthly bill for internet subscription (Under own name)	
9a	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)
9b	Lifestyle – Purchase of personal computer, smartphone or tablet for own use / benefit or for spouse or child and not for business use	2,500 (Restricted)
10	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)
11	Child care fees to a registered child care centre / kindergarten for a child aged 6 years and below	3,000 (Restricted)
12	Net deposit in Skim Simpanan Pendidikan Nasional (Net deposit is the total deposit in 2022 MINUS total withdrawal in 2022)	8,000 (Restricted)
13	Husband / wife / payment of alimony to former wife	4,000 (Restricted)
14	Disabled husband / wife	5,000
15a	Each unmarried child and under the age of 18 years old	2,000
15b	Each unmarried child of 18 years and above who is receiving full-time education ("A-Level", certificate, matriculation or preparatory courses).	2,000
15b	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	8,000

	authority.	
15c	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
16	Life insurance and EPF i. Pensionable public servant category who do not contribute to EPF or any approved scheme o Life insurance premium OR ii. OTHER than 16(i) category o Life insurance premium (Restricted to RM3,000) o Contribution to EPF / approved scheme (Restricted to RM4,000)	7,000 (Restricted)
17	Deferred Annuity and Private Retirement Scheme (PRS)	3,000 (Restricted)
18	Education and medical insurance	3,000 (Restricted)
19	Contribution to the Social Security Organization (SOC SO)	350 (Restricted)
20	Domestic tourism expenses on: i. Payment of accommodation at the premises registered with the Commissioner of Tourism under the Tourism Industry Act 1992 ii. Payment of entrance fee to a tourist attraction iii. Purchase of domestic tour package through a licensed travel agent registered with the Commissioner of Tourism under the Tourism Industry Act 1992	1,000 (Restricted)

PRESCRIBE VALUE**1. THE PRESCRIBED VALUE OF A MOTOR CAR AND ITS RELATED BENEFITS**

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
500,000 an above	25,000	3,000

2. PRESCRIBED VALUE OF HOUSEHOLD FURNISHINGS, APPARATUS, AND APPLIANCE

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, utensil and appliances.	1,680
3	Fully furnished with benefits as in Column 1 and 2 as above plus one or two of kitchen equipment, crockery, utensils and appliances.	3,360
4	Service charges and other bills such as water and electricity.	Service charges and bill paid by the employer

3. PRESCRIBED VALUE OF OTHER BENEFIT

Item	Type of Benefit		Value of BIK Per Year
1	Telephone (including mobile phone)		(i) Hardware – fully exempt for one unit for each asset category (ii) Bills – fully exempt in respect of one unit per asset excluded in paragraph (i) above
2	Recreational club membership	a) Individual membership – Membership subscription paid or reimbursed by employer	Tax treatment on the benefit received by the employee as follows- (i) Entrance fee for club membership – taxed under paragraph 13(1)(a) of the ITA; (ii) Monthly/annual membership subscription fees for club membership – taxed under paragraph 13 (1)(a) of the ITA; (iii) Term membership – taxed on the amount of payment made under paragraph 13(1)(a) of the ITA.
		b) Corporate membership – Membership subscription paid by employer	Tax treatment on the benefit received by the employee as follows- (i) Entrance fee – not taxable; (ii) Monthly/annual membership subscription fees for club membership – taxed on the prescribed value under paragraph 13(1)(a) of the ITA.
3	Gardener		RM3,600 per gardener
4	Household servant		RM4,800 per servant
5	Driver		RM7,200 per driver
6	Guard		RM4,800 per guard

4. CAPITAL ALLOWANCES RATE

Types of Allowances Rate	Type 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%