

SULIT



**BAHAGIAN PEPERIKSAAN DAN PENILAIAN
JABATAN PENDIDIKAN POLITEKNIK DAN KOLEJ KOMUNITI
KEMENTERIAN PENGAJIAN TINGGI**

JABATAN PERDAGANGAN

PEPERIKSAAN AKHIR

SESI I : 2022/2023

DPA40133: MALAYSIAN TAXATION 1

TARIKH : 13 DISEMBER 2022
MASA : 8.30 AM – 10.30 AM (2 JAM)

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

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)** structured questions. Answer **ALL** questions.

ARAHAN:

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

QUESTION 1CLO1
C1

(a) State **TWO (2)** types of taxes with **THREE (3)** examples for each type.

[5 marks]

CLO1
C2

(b) Discuss **FIVE (5)** powers of Director General of Inland Revenue Board (IRB).

[5 marks]

(c) Mr Roslan is an engineer. In his career, he always goes outside Malaysia. His pattern of stay in Malaysia was as follows:

Period	Days
01/03/2014 – 31/08/2014	184
20/11/2015 – 20/12/2015	31
15/09/2016 – 31/12/2016	108
01/01/2017 – 14/01/2017	14
23/01/2017 – 31/08/2017	221
13/12/2018 – 31/12/2018	19
01/01/2019 – 10/07/2019	192
24/03/2021 – 17/10/2021	208

Additional information:

- From 15/1/2017 to 22/1/2017, Mr Roslan was in Australia to attend a seminar related to his career in Malaysia.
- He was not in Malaysia in year of assessment 2020.

CLO1
C3

You are required to show the residence status of Mr Roslan for the year of assessment 2014 to 2021 and quote the relevant sections to support your answer.

[15 marks]

SOALAN 1CLO1
C1

a) Nyatakan **DUA (2)** jenis cukai berserta **TIGA (3)** contoh untuk setiap satu jenis.
[5 markah]

CLO1
C2

b) Bincangkan **LIMA (5)** tanggungjawab Ketua Pengarah Lembaga Hasil Dalam Negeri (LHDN).
[5 markah]

c) Encik Roslan seorang jurutera. Di dalam kariernya, beliau sering membuat lawatan kerja ke luar Malaysia. Paten beliau tinggal di Malaysia adalah seperti berikut:

<i>Tempoh</i>	<i>Hari</i>
01/03/2014 – 31/08/2014	184
20/11/2015 – 20/12/2015	31
15/09/2016 – 31/12/2016	108
01/01/2017 – 14/01/2017	14
23/01/2017 – 31/08/2017	221
13/12/2018 – 31/12/2018	19
01/01/2019 – 10/07/2019	192
24/03/2021 – 17/10/2021	208

Maklumat tambahan:

- Daripada 15/1/2017 hingga 22/1/2017, En. Roslan berada di Australia untuk menghadiri seminar yang berkaitan dengan kariernya di Malaysia.
- Beliau tiada di Malaysia pada tahun taksiran 2020.

CLO1
C3

Anda dikehendaki untuk menunjukkan taraf mastautin En. Roslan untuk tahun 2014 hingga 2021 dan nyatakan seksyen yang sesuai untuk menyokong jawapan anda.

[15 markah]

QUESTION 2CLO1
C1

- (a) Describe
- FIVE (5)**
- differences between employment and profession.

[5 marks]

- (b) Gratuity refers to a sum of money given to the employee in recognition of past year services. Sometimes it is called golden handshake. Gratuity was paid to the employee upon resignation or retirement from the employment after serving for a long period with a company or group of companies under common control.

CLO1
C2

Explain **FIVE (5)** situations which the taxpayer will get fully exemption of gratuity from being subject to income tax.

[10 marks]

- (c) Mr. Yusoff is a manager in Yuff Sdn. Bhd. His employment income for the year 2021 are as follows:

	RM
Salary	90,000
Bonus	25,000
<u>Leave passages:</u>	
Sweden	9,000
Kota Kinabalu	2,500

A fully furnished house was provided which has a defined value of RM2,400 per month (including RM280 value of furniture). He paid the nominal rental of RM1,300 per month for the house provided.

CLO1
C3

You are required to calculate the adjusted income from employment of Mr. Yusoff for the year of assessment 2021.

[10 marks]

SOALAN 2CLO1
C1

- (a) Huraikan **LIMA (5)** perbezaan antara pekerjaan dan profesion.

[5 markah]

- (b) Ganjaran merujuk kepada sejumlah wang yang diberikan kepada pekerja sebagai pengiktirafan perkhidmatan tahun lalu. Kadang-kadang ia dipanggil sebagai golden handshake. Ganjaran dibayar kepada pekerja yang berhenti atau bersara daripada pekerjaan selepas berkhidmat untuk tempoh yang lama dengan syarikat atau kumpulan syarikat di bawah kawalan yang sama.

CLO1
C2

Terangkan **LIMA (5)** situasi di mana pembayar cukai akan mendapat pengecualian ganjaran sepenuhnya daripada dikenakan cukai pendapatan.

[10 markah]

- (c) Encik Yusoff merupakan seorang pengurus di Yuff Sdn. Bhd. Pendapatan penggajian beliau bagi tahun 2021 adalah seperti berikut:

	RM
Gaji	90,000
Bonus	25,000
<u>Perjalanan percutian:</u>	
Sweden	9,000
Kota Kinabalu	2,500

Sebuah rumah berperabot lengkap disediakan yang mempunyai nilai tertentu RM2,400 sebulan (termasuk nilai perabot RM280). Beliau membayar sewa nominal RM1,300 sebulan untuk rumah yang disediakan.

CLO1
C3

Kirakan pendapatan larasan daripada penggajian untuk En. Yusoff bagi tahun taksiran 2021.

[10 markah]

QUESTION 3

- (a) Section 2, Income Tax Act 1967 defines royalty to include any sum paid as consideration for publications, or for the use of, or the right to use copyright, artistic or scientific works, patents, designs or models, plans, secret processes or formula, trademarks or tapes for radio or to broadcasting or other like property or rights. Royalties received in respect of the use of copyrights or patents are taxable if they exceed the exemption limits and also can be fully exempted.

CLO1
C2

Discuss **FIVE (5)** types of royalty including the exemption limits.

[10 marks]

- (b) Mr. Khairi and his wife, Mdm. Khairiah were residents in Malaysia for the basis year 2021. The following information is related to their income for the basis year 2021:

	Mr. Khairi RM	Mdm. Khairiah RM
Employment	72,000	60,000
Rental income	12,000	
Interest from CIMB Bank	60,000	-

Additional information:

- i) Payment of life insurance premium, EPF contributions, education and medical insurance premium by Mr. Khairi and Mdm. Khairiah were as follows:

	Mr. Khairi RM	Mdm. Khairiah RM
Life insurance premium	5,100	2,800
EPF contribution	6,600	5,400

- ii) Mr. Khairi and Mdm. Khairiah have 2 children. They agreed that the child relief for the first child will be claimed by Mr. Khairi, while Mdm. Khairiah will claim child relief for the second child.

- Aryan, 20 years old, who is studying degree at University Putra Malaysia.
- Aznin, 8 years old, suffers from bone cancer. He has been paralyzed since birth.

Mr. Khairi spent RM7,800 for his son's treatment and an additional RM3,500 to purchase a wheelchair for him.

- iii) Mdm. Khairiah spent RM2,800 for books (receipts attach).
- iv) Mdm. Khairiah purchased a personal computer worth RM4,600 (receipts attach).
- v) Mr. Khairi also paid zakat of RM1,476 and Mdm. Khairiah paid zakat for her employment income of RM1,200.

CLO1
C3

You are required to compute income tax payable for Mr. Khairi and Mdm. Khairiah for the year of assessment 2021 if they elected for separate assessment.

[15 marks]

SOALAN 3

- (a) *Seksyen 2, Akta Cukai Pendapatan 1967 mentakrifkan royalti untuk memasukkan sebarang jumlah yang dibayar sebagai balasan untuk penerbitan, atau untuk penggunaan, atau hak untuk menggunakan hak cipta, karya seni atau saintifik, paten, reka bentuk atau model, pelan, proses rahsia atau formula, tanda dagangan atau pita untuk radio atau penyiaran atau harta atau hak lain yang serupa. Royalti yang diterima berkenaan dengan penggunaan hak cipta atau paten boleh dikenakan cukai jika melebihi had pengecualian dan juga boleh dikecualikan sepenuhnya.*

CLO1
C2

*Bincangkan **LIMA (5)** jenis royalti termasuk had pengecualian.*

[10 markah]

- (b) *Encik Khairi dan isterinya, Pn. Khairiah merupakan pemastautin di Malaysia bagi tahun asas 2021. Maklumat berikut berkaitan dengan pendapatan mereka bagi tahun asas 2021:*

	<i>En. Khairi</i> RM	<i>Pn. Khairiah</i> RM
<i>Pengajian</i>	72,000	60,000
<i>Pendapatan sewa</i>	12,000	
<i>Faedah daripada Bank CIMB</i>	60,000	-

Maklumat tambahan:

- i) Bayaran premium insurans nyawa, caruman KWSP, pendidikan dan premium insurans perubatan oleh En Khairi dan Pn. Khairiah adalah seperti berikut:

	<i>En. Khairi</i> RM	<i>Pn. Khairiah</i> RM
<i>Premium insurans nyawa</i>	5,100	2,800
<i>Caruman KWSP</i>	6,600	5,400

- ii) En Khairi dan Pn. Khairiah mempunyai 2 orang anak. Mereka bersetuju bahawa pelepasan anak pertama akan dituntut oleh En.Khairi, manakala Pn. Khairiah akan menuntut pelepasan anak kedua.
- Aryan, 20 tahun, yang menuntut di peringkat ijazah di Universiti Putra Malaysia.
 - Aznin, 8 tahun, menghidap kanser tulang. Beliau lumpuh sejak lahir.
En. Khairi membelanjakan RM7,800 untuk rawatan anaknya dan tambahan RM3,500 untuk membeli kerusi roda untuknya.
- iii) Pn. Khairiah membelanjakan RM2,800 untuk buku (resit dilampirkan).
- iv) Pn. Khairiah membeli komputer peribadi bernilai RM4,600 (resit dilampirkan).
- v) En. Khairi juga membayar zakat sebanyak RM1,476 dan Pn. Khairiah membayar zakat pendapatan penggajiannya sebanyak RM 1,200.

Anda dikehendaki untuk mengira cukai pendapatan yang perlu dibayar oleh En.Khairi dan Pn.Khairiah bagi tahun taksiran 2021 jika mereka memilih untuk taksiran berasingan.

[15 markah]

QUESTION 4CLO1
C1

- (a) Identify the situation when balancing charge and balancing allowance may occur when the plant and machinery is disposed.

[5 marks]

- (b) Shining Rainbow Sdn. Bhd. closed its accounting year on 31 December annually. The company purchased a compressor on 15 February 2016 for company use at RM45,000 in cash. On 4 August 2019, the compressor had technical problem and was not used in the business. After repairing it in January 2020, it is used back in the business. But on 2 June 2021, it was sold for RM10,000. Annual allowance rate is 14%.

CLO1
C3

You are required to calculate the capital allowance for the asset above for the relevant year until the year of assessment 2021.

[10 marks]

- (c) Mr. Daud is the owner of DD Enterprise. The Income Statement for the year ended 31 December 2021 is as follow:

DD Enterprise
Income Statement for the year ended 31 December 2021

	NOTES	RM	RM
Sales			385,000
Less: Cost of sales			(132,000)
Gross profit			253,000
<u>Add: Other income</u>			
Dividend – single tier			1,752
<u>Less: Operating expenses</u>			
Salary and allowance	[1]	90,000	
Employees Provident Fund	[2]	12,940	
Depreciation		4,200	
Bad debt	[3]	5,740	
Insurance	[4]	2,760	
			(115,640)
NET PROFIT			139,112

1. Salary and allowance:	RM
Daud's salary	36,000
Employees' salary	42,000
Food and travelling allowances for employees	12,000
2. Employees Provident Fund:	
Daud	3,960
Employees	8,980
3. Bad debt:	
Provision for bad debt: general	3,280
specific	2,460
4. Insurance:	
Fire insurance for the factory	1,920
Medical insurance for Daud	840

CLO1 C3	You are required to calculate the total income of Mr. Daud for the year of assessment 2021. [10 marks]
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CLO1 C1	(a) <i>Kenalpasti situasi caj imbalan dan elaun imbalan yang mungkin berlaku apabila loji dan mesin dilupuskan.</i>
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[5 markah]

(b) *Shining Rainbow Sdn. Bhd. menutup tahun perakaunannya pada 31 Disember setiap tahun. Syarikat telah membeli sebuah pemampat pada 15 Februari 2016 untuk kegunaan syarikat secara tunai sebanyak RM45,000. Pada 4 Ogos 2019, pemampat*

CLO1
C3

mengalami masalah teknikal dan tidak digunakan dalam perniagaan. Selepas dibaiki pada Januari 2020, ia digunakan semula dalam perniagaan. Tetapi pada 2 Jun 2021, ia telah dijual pada harga RM10,000. Kadar elaun tahunan ialah 14%

Anda dikehendaki untuk mengira elaun modal bagi aset di atas sehingga tahun taksiran 2021.

[10 markah]

- (c) Encik Daud ialah pemilik DD Enterprise. Penyata Pendapatan bagi tahun berakhir 31 Disember 2021 adalah seperti berikut:

DD Enterprise

Penyata Pendapatan bagi tahun berakhir 31 Disember 2021

	NOTA	RM	RM
<i>Jualan</i>			385,000
<i>Tolak: Kos Jualan</i>			(132,000)
<i>Untung kasar</i>			253,000
<u>Tambah: Pendapatan lain</u>			
<i>Dividen – single tier</i>			1,752
<u>Tolak: Belanja operasi</u>			
<i>Gaji dan elaun</i>	[1]	90,000	
<i>Kumpulan wang simpanan pekerja</i>	[2]	12,940	
<i>Susutnilai</i>		4,200	
<i>Hutang lapuk</i>	[3]	5,740	
<i>Insurans</i>	[4]	2,760	
			(115,640)
UNTUNG BERSIH			139,112

Nota kepada akaun:

1. Gaji dan elaun:	RM
Gaji Daud	36,000
Gaji pekerja	42,000
Elaun makan dan perjalanan pekerja	12,000

2. Kumpulan wang simpanan pekerja:

<i>Daud</i>	<i>3,960</i>
<i>Pekerja</i>	<i>8,980</i>

3. Hutang lapuk:

<i>Peruntukan hutang lapuk: - Am</i>	<i>3,280</i>
<i>- Khusus</i>	<i>2,460</i>

4. Insurans:

<i>Insurans kebakaran untuk kilang</i>	<i>1,920</i>
<i>Insurans perubatan untuk Daud</i>	<i>840</i>

CLO1
C3*Anda dikehendaki untuk mengira jumlah pendapatan En. Daud bagi tahun taksiran 2021.**[10 markah]***SOALAN TAMAT**

APPENDIX/ LAMPIRAN

INCOME TAX RATES 2021

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

PERSONAL RELIEF 2021

No	Individual Relief Types	Amount (RM)
1	Individual and dependent relatives	9,000
2	Medical treatment, special needs, and career expenses for parents (Medical condition certified by a 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 master or doctorate level - Course of study in law, accounting, Islamic financing, technical, vocational, industrial, scientific, or technology ii. Degree at master or doctorate level - Any course of study iii. Any course of study undertaken for up-skilling or self-enhancement recognized by the Director General of Skills Development under the National Skills Development Act 2006 –effective from YA 2021 until YA 2022. (Restricted to 1,000)	7,000 (Restricted)
6	Medical expenses for serious diseases for self, spouse, or child	8,000 (Restricted)
7	Medical expenses for fertility treatment for self or spouse	
8	Vaccination expenses for self, spouse, and child. Types of vaccines which qualify for deduction are as follows: i. Pneumococcal; ii. Human papillomavirus (HPV); iii. Influenza; iv. Rotavirus; v. Varicella; vi. Meningococcal; vii. TDAP combination (tetanus-diphtheria-acellular-pertussis); and viii. Coronavirus Disease 2019 (Covid-19)(Restricted to 1,000)	
9	i. Complete medical examination for self, spouse, and child as defined by the Malaysian Medical Council (MMC). ii. COVID-19 detection test including the purchase of self-detection testkit for self, spouse, child. (Restricted to 1,000)	

10	Lifestyle – Expenses for the use / benefit of self, spouse, or child in respect of: i. purchase and subscription of books / journals / magazines / newspapers (including electronic subscription) / other similar publications (Not banned reading materials) ii. purchase of a 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 the monthly bill for internet subscription (Under own name)	2,500 (Restricted)
11	Lifestyle – Purchase of personal computer, smartphone, or tablet for self, spouse, or child and not for business use <i>This deduction is an addition to the deduction granted under item 10.</i>	2,500 (Restricted)
12	Purchase of breastfeeding equipment for own use for a child aged 2 years and below. (Deduction allowed once in every 2 years of assessment)	1,000 (Restricted)
13	Payment for child care fees to a registered child care centre / kindergarten for a child aged 6 years and below	3,000 (Restricted)
14	Net deposit in Skim Simpanan Pendidikan Nasional (Net deposit is the total deposit in 2021 MINUS total withdrawal in 2021)	8,000 (Restricted)
15	Deferred Annuity and Private Retirement Scheme (PRS) - with effect from year assessment 2012 until year assessment 2025	3,000 (Restricted)
16	Education and medical insurance (INCLUDING not through salary deduction)	3,000 (Restricted)
17	Contribution to the Social Security Organization (SOCSSO)	250 (Restricted)
18	Husband / wife / payment of alimony to former wife	4,000 (Restricted)
19	Disabled husband / wife	5,000
20	Each unmarried child and under the age of 18 years old	2,000
21	Each unmarried child of 18 years and above who is receiving full-time education ("A-Level", certificate, matriculation, or preparatory courses).	2,000

22	Each unmarried child of 18 years and above that: i. receiving further education in Malaysia in respect of an award of a diploma or higher (excluding matriculation/ preparatory courses). ii. receiving further education outside Malaysia in respect of an award of a degree or its equivalent (including Master or Doctorate). iii. the instruction and educational establishment shall be approved by the relevant government authority.	8,000
23	Disabled child	6,000
	Additional exemption of RM8,000 disabled child age 18 years old and above, not married and pursuing diplomas or above qualification in Malaysia @ bachelor degree or above outside Malaysia in the program and in Higher Education Institute that is accredited by related Government authorities	8,000
24	Life insurance and EPF INCLUDING not through salary deduction i. <u>Pensionable public servant category</u> ▪ Life insurance premium ii. OTHER than the pensionable public servant category ▪ Life insurance premium (Restricted to RM3,000) ▪ Contribution to EPF / approved scheme (Restricted to RM4,000)	7,000 (Restricted)
25	Payment for accommodation at premises registered with the Commissioner of Tourism and entrance fee to a tourist attraction (Expenses incurred on or after 1st March 2020 until 31st December 2021)	1,000 (Restricted)
26	Additional lifestyle tax relief related to sports activity expended by that individual for the following: i. Purchase of sports equipment for any sports activity as defined under the Sports Development Act 1997 (excluding motorized two-wheel bicycles); ii. Payment of rental or entrance fee to any sports facility; and 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)

PRESCRIBE VALUE**1. THE PRESCRIBED VALUE OF A MOTORCAR 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
500,001 and above	25,000	3,000

2. 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 the 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 are paid by the employer.

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%