

SULIT



**BAHAGIAN PEPERIKSAAN DAN PENILAIAN
JABATAN PENDIDIKAN POLITEKNIK DAN KOLEJ KOMUNITI
KEMENTERIAN PENDIDIKAN MALAYSIA**

JABATAN PERDAGANGAN

PEPERIKSAAN AKHIR

SESI JUN 2018

DPA3033: MALAYSIAN TAXATION 1

TARIKH : 31 OKTOBER 2018

MASA : 2.30 PETANG - 4.30 PETANG (2 JAM)

Kertas ini mengandungi **ENAM BELAS (16)** halaman bercetak.

Struktur (4 soalan)

Dokumen sokongan yang disertakan : Jadual Cukai

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 1

- a) Describe **THREE (3)** conditions where temporary absence shall be considered under section 7(1)(b), Income Tax Act 1967.

(5 marks)

- b) Miss Karrey, a Thailand citizen, arrived in Malaysia for the first time on 20 May 2013 to work as a lecturer in one of the private institutions in Mukah, Sarawak. Her contract with the institution began on 1 June 2013 and ended on 31 August 2017. She left Malaysia permanently on 30 September 2017. Details of her stay in Malaysia are as follows:

Year	Periods of stay
2013	20 May - 17 July 19 November - 31 December
2014	1 January - 15 April 1 May - 20 August
2015	1 February – 31 August
2016	15 January - 10 April
2017	1 July - 30 September

Notes:

- Miss Karrey was in Korea from 16 April 2014 to 30 April 2014 attending an academic conference.
- Miss Karrey was in Thailand from 1 January 2016 to 14 January 2016 for a holiday.

You are required to:

Identify the residence status of Miss Karrey for the years of assessment 2013 until 2017.

(15 marks)

CLO1
C5

- c) Every taxpayer who is liable to tax is required to declare his income to Inland Revenue Board (IRB). Prescribe **FIVE (5)** responsibilities of a tax payer.

(5 marks)

SOALAN 1CLO1
C1

- a) Terangkan **TIGA (3)** syarat ketiadaan sementara yang digunapakai di dalam seksyen 7(1)(b).

(5 markah)

- b) Cik Karrey merupakan warganegara Thailand dan tiba di Malaysia buat kali pertama pada 20 Mei 2013 untuk bekerja sebagai pensyarah di salah satu insituti swasta di Mukah, Sarawak. Kontrak beliau bersama insituti bermula pada 1 Jun 2013 dan tamat pada 31 Ogos 2017. Beliau meninggalkan Malaysia pada 30 September 2017. Berikut adalah perincian beliau sepanjang menetap di Malaysia.

<i>Tahun</i>	<i>Tempoh menetap</i>
2013	20 Mei - 17 Julai 19 November - 31 Disember
2014	1 Januari - 15 April 1 Mei - 20 Ogos
2015	1 Februari - 31 August
2016	15 Januari - 10 April
2017	1 Julai - 30 September

Nota:

- Cik Karrey menghadiri persidangan akademik di Korea bermula 16 April 2014 sehingga 30 April 2014.
- Cik Karrey bercuti di Thailand bermula 1 Januari 2016 sehingga 14 Januari 2016.

CLO1
C4

Anda dikehendaki:

Tentukan taraf mastautin Cik Karrey bagi tahun taksiran 2013 hingga tahun taksiran 2017.

(15 markah)

CLO1
C5

- c) *Setiap pembayar cukai yang layak membayar cukai perlu mengisytiharkan pendapatannya kepada Lembaga Hasil Dalam Negeri (LHDN).
Jelaskan LIMA (5) tanggungjawab seorang pembayar cukai.*

(5 markah)

QUESTION 2

CLO2
C1

- a) State FIVE (5) tax exemptions for Benefit-in-kind.

(5 marks)

- b) Having lived and worked abroad for many years, Mr. Fakrul (57 years old) returned to Malaysia to take up residence on 1 February 2017. On 1 July 2017, Mr. Fakrul commenced employment as the research assistant of a plantation company. His remuneration package is as follows:

1. Monthly net salary RM2, 225 after 11% EPF contribution.
2. Entertainment allowance of RM1, 500 a month and 20% out of it is used for official duty.
3. For the month of July 2017, Mr. Fakrul was provided with a fully furnished house by the company. The monthly rental incurred by the company is RM5,280 (including RM280 per month for furniture).
4. Exclusive use of a company car (cost of the new car of RM230, 000) including petrol and a driver monthly salary of RM600.
5. One domestic servant monthly salary of RM600.
6. An annual leave passage to Australia costing RM12,500 for Mr. Fakrul and his immediate family members.
7. Medical expenses of RM4,000.
8. He withdrew RM70,000 from the company's unapproved retirement fund of which RM30,000 represents his contributions.

CLO2
C2

You are required to:

Compute the income statutory employment income by Mr. Fakrul for the year assessment of 2017.

(20 marks)

SOALAN 2CLO2
C1

a) Nyatakan **LIMA (5)** pengecualian cukai untuk manfaat berupa barangan.

(5 markah)

b) Setelah berkhimat dan bekerja di luar negara untuk beberapa tahun, Encik Fakrul (umur 57 tahun) kembali dan menetap di Malaysia pada 1 Februari 2017. Pada 1 Julai 2017, Encik Fakrul mula bekerja sebagai pembantu penyelidik di syarikat perladangan. Berikut adalah ganjaran yang diterima.

1. Gaji bersih sebulan RM2, 225 selepas sumbangan 11% EPF.
2. Elaun keraian berjumlah RM1, 000 sebulan dan 20% daripadanya digunakan untuk kegunaan rasmi.
3. Untuk bulan Julai 2017, Encik Fakrudisediakan sebuah rumah berkelengkapan penuh yang disediakan oleh majikan. Kadar bayaran sewa yang dikenakan oleh syarikat adalah RM5,280 (termasuk perabut RM280 sebulan).
4. Penggunaan eksklusif kenderaan syarikat (kos kereta baru ialah RM230,000) termasuk petrol dan seorang pemandu dengan gaji RM600 sebulan.
5. Seorang orang gaji dengan gaji sebulan RM600.
6. Percutian tahunan ke Australia berjumlah RM12, 500 untuk Encik Fakrudan keluarga terdekat.
7. Belanja perubatan berjumlah RM4,000.

8. Beliau mengeluarkan RM70,000 daripada dana persaraan syarikat yang tidak diluluskan dimana RM30,000 adalah caruman beliau.

CLO2
C2

Anda dikehendaki:

Mengira pendapatan pengajian berkanun untuk Encik Fakrulbagi tahun taksiran 2017.
(20 markah)

QUESTION 3

CLO3
C2

- a) Describe **FIVE (5)** types of donation and the restricted amount (if any). (5 marks)
- b) Marliana aged 40, is an associate director at Manok Bhd in Oya Town Mukah. She has been working with the company since January 2010. She provided the following information with respect to her income for the year of assessment 2017.

Director salary of RM5,000 per month	60,000
Dividend	
Received from a foreign company in August 2017 (remitted)	16,000
Received from Malaysian resident company in June 2017	12,000
Interest from CIMB Bank	3000
Rental – Kuching, Sarawak	10,000
Royalty from writing a book	90,000

Additional information:

- Marliana's husband (Majiwan Bin Hasdol) is not working and became disabled due to an accident few years ago. He has no source of income.
- They have three unmarried children aged 19 (Form 6), 21 and 23, who are both still studying in the local universities.
- She spent RM5, 200 for her husband's medical insurance premium and RM4,900 to buy a wheel chair.

4. RM1, 500 was spent to purchase books for her children.
5. She purchased a laptop for RM2, 500.
6. She contributed 11% to the Employee Provident Fund (EPF).
7. In November 2017, she contributed RM2, 760 cash donation to an approved charitable institution.
8. She paid zakat of RM2,000 in the year 2017.
9. She made a standing order of RM550 per month to the bank for payment of *Skim Simpanan Pendidikan Nasional*.

You are required:

CLO3
C3

Calculate the income tax payable of Marliana for the year of assessment 2017.

(20 marks)

SOALAN 3

- a) *Jelaskan LIMA (5) jenis derma dan had amaun (sekiranya ada).*

(5 markah)

- b) *Marliana berumur 40, merupakan pengarah bersekutu di Manok Berhad bandar Oya, Mukah. Beliau telah bekerja sejak Januari 2010. Beliau menyediakan maklumat berkaitan dengan pendapatan bagi tahun taksiran 2017.*

<i>Gaji pengarah RM5,000 sebulan</i>	<i>60,000</i>
<i>Dividen</i>	
<i>Diterima daripada syarikat luar pada Ogos 2017 (dibawa masuk)</i>	<i>16,000</i>
<i>Diterima daripada syarikat residen Malaysia pada Jun 2017</i>	<i>12,000</i>
<i>Feadah daripada Bank CIMB</i>	<i>3000</i>
<i>Sewa – Kucing, Sarawak</i>	<i>10,000</i>
<i>Royalti daripada penulisan buku.</i>	<i>90,000</i>

Maklumat Tambahan:

1. *Suami Marliana (Majiwan Bin Hasdol) tidak bekerja dan cacat akibat kemalangan beberapa tahun lepas. Suami beliau tiada punca pendapatan.*
2. *Mereka mempunyai tiga orang anak belum berkahwin berumur 19 (tingkatan 6), 21 dan 23, kedua-duanya masih belajar di universiti tempatan.*
3. *Beliau membelanjakan RM5,200 untuk suami bagi premium insurans perubatan dan pembelian kerusi roda berjumlah RM4,900.*
4. *Beliau membelanjakan buku untuk anak berjumlah RM1,500.*
5. *Beliau membeli sebuah komputer riba berjumlah RM2,500.*
6. *Beliau menyumbang 11% kepada Kumpulan Wang Simpanan Pekerja (KWSP)*
7. *Pada bulan November 2017, beliau menyumbangkan derma tunai RM2,760 kepada insitusi kebajikan.*
8. *Beliau telah membayar zakat berjumlah RM2,000 bagi tahun 2017.*
9. *Beliau telah membuat potongan arahan tetap sebanyak RM550 sebulan bagi bayaran Skim Simpanan Pendidikan Nasional.*

CLO3
C3

Anda dikehendaki:

Mengira cukai pendapatan yang dibayar oleh Marliana bagi tahun taksiran 2017.

(20 markah)

QUESTION 4

CLO3
C2

- a) Describe FIVE (5) double deduction expenses that can be deducted by business owner.

(5 marks)

- b) Madam Norgayah is a sole proprietor of a fast food catering business located in Mukah-Dalat, Sarawak. Below is the profit and loss account of her business for the year ended 31 December 2017.

	Notes	RM	RM
Gross sales			305,000
Less: Cost of sales	1	95,000	
Donation and zakat	2	6,000	
Leave passage	3	8,500	
Van running expenses	4	11,900	
Salaries and wages	5	110,000	
Cost of computer	6	6,000	
Entertainment	7	15,000	
Depreciation		<u>8,000</u>	<u>(260,400)</u>
Net profit			<u>44,600</u>

Notes to the account:

1. Cost of sales includes the cost of meals consumed by Madam Norgayah and her family. The catering price of these meal is RM17,900.
2. Madam Norgayah made a cash donation to an unapproved institution in Mukah-Dalat on 1 July 2017 amounting to RM3,500 and the balance is zakat payment on her business income.
3. The leave passage cost relates to a trip made by Madam Norgayah and her family to visit her relatives in Indonesia.

4. The van was bought by cash by Madam Norgayah three years ago. It was agreed by the Inland Revenue Board that 75% of the van running expenses are attributable to business purposes.
5. Included in salaries and wages is a sum of RM24,000, being salary drawn by Madam Norgayah.
6. She bought a computer for her daughter (20 years old) who is studying full time at UiTM, Mukah.
7. Entertainment includes:

Entertaining supplier	RM2,500
Entertaining potential customer	RM2,500
Employee's family day	RM10,000
8. Capital allowance for van used in the business of RM12,600.

CLO3
C3

You are required to:

Compute the statutory income by Madam Norgayah for the year of assessment 2017.

(20 marks)

SOALAN 4

CLO3
C2

- a) *Jelaskan LIMA (5) perbelanjaan potongan dua kali yang boleh ditolak oleh pemilik perniagaan.*

(5 marks)
- b) *Pn. Norgayah menjalankan perniagaan tunggal iaitu perniagaan penyediaan makanan catering di Mukah-Dalat, Sarawak. Berikut adalah akaun untung rugi bagi tahun berakhir 31 Disember 2017.*

	Nota	RM	RM
<i>Jualan kasar</i>			305,000
<i>Tolak : Kos jualan</i>	1	95,000	
<i>Derma dan zakat</i>	2	6,000	
<i>Percutian</i>	3	8,500	
<i>Belanja pergerakan van</i>	4	11,900	
<i>Upah dan gaji</i>	5	110,000	
<i>Kos komputer</i>	6	6,000	
<i>Keraian</i>	7	15,000	
<i>Susutnilai</i>		<u>8,000</u>	<u>(260,400)</u>
<i>Untung bersih</i>			<u>44,600</u>

Nota kepada akaun:

1. Kos jualan termasuk kos makanan digunakan oleh Pn. Norgayah dan keluarganya. Harga makanan mengikut harga katering adalah RM17,900.
2. Pn. Norgayah mendermakan tunai kepada institusi dibenarkan di Mukah-Dalat pada 1 Julai 2017 berjumlah RM3,500 dan bakinya adalah pembayaran zakat perniagaan.
3. Kos percutian adalah berkaitan dengan percutian Pn. Norgayah sekeluarga ke Indonesia iaitu melawat saudara beliau.
4. Pn. Norgayah membeli sebuah van secara tunai pada tiga tahun yang lepas. Lembaga Hasil Dalam Negeri (LHDN) bersetuju 75% belanja penyelenggaraan van adalah untuk tujuan perniagaan.
5. Termasuk dalam gaji dan upah adalah gaji Pn. Norgayah berjumlah RM24,000.

6. Beliau telah membeli sebuah komputer untuk kegunaan anak (berumur 20 tahun) beliau yang masih belajar sepenuh masa di UiTM, Mukah.
7. Keraiaan termasuk:
- | | |
|--------------------------|----------|
| Meraikan pembekal | RM2,500 |
| Meraikan bakal pelanggan | RM2,500 |
| Hari keluarga pekerja | RM10,000 |
8. Elaun modal untuk van yang digunakan dalam perniagaan berjumlah RM12,600.

CLO3
C3

Anda dikehendaki:

Mengira pendapatan berkanun Pn Norgayah bagi tahun taksiran 2017.

(20 markah)

SOALAN TAMAT

LAMPIRAN

INCOME TAX RATES

KADAR CUKAI PENDAPATAN

<i>Resident Individual / Individu Pemastautin</i>			
Chargeable Income (RM) <i>Pendapatan Bercukai (RM)</i>		Tax Rate (%) <i>Kadar Cukai (%)</i>	Tax (RM) <i>Cukai (RM)</i>
5,001 – 20,000	5,000		0
	15,000	1	150
20,001 – 35,000	20,000		150
	15,000	5	750
35,001 – 50,000	35,000		900
	15,000	10	1,500
50,001 – 70,000	50,000		2,400
	20,000	16	3,200
70,001 – 100,000	70,000		5,600
	30,000	21	6,300
100,001 – 250,000	100,000		11,900
	150,000	24	36,000
250,001 – 400,000	250,000		47,900
	150,000	24.5	36,750
400,001 – 600,000	400,000		84,650
	200,000	25	50,000
600,001 – 1,000,000	600,000		134,650
	400,000	26	104,000
Exceeding / Melebihi 1,000,000	1,000,000		238,650
	Above 1,000,000	28	

CAPITAL ALLOWANCES

	Initial Allowance Rate (%)	Annual Allowance Rate (%)
Plant and machinery – General	20	14
Motor vehicles and heavy machinery	20	20
Office equipment, furniture and fittings	20	10

PERSONAL RELIEF AND ALLOWANCES

RELIEF		RM
Self		9,000
Disable self, additional		6,000
Medical expenses for parents	maximum	5,000
Medical expenses for serious disease including RM500 for complete medical examination.	maximum	6,000
Basic supporting equipment	maximum	6,000
Parental Care	maximum	3,000
Education fees	maximum	7,000
Lifestyle	maximum	2,500
Spouse/Alimony		4,000
Disable spouse, additional		3,500
Child	each	2,000
Child – higher rate	each	8,000
Disable child	each	6,000
Disable child, additional	each	14,000
Purchase of breastfeeding equipment	maximum	1,000
Life insurance premiums and contribution to approve funds	maximum	6,000
Private retirement scheme, deferred annuity premiums	maximum	3,000
Medical and/or educational insurance premiums for self, spouse and child	maximum	3,000
Contribution to Social Security Protection Scheme (SOCSO)	maximum	250
Deposit for a child into the National Education Saving Scheme	maximum	6,000
Child care fees to a child care center or a kindergarten	maximum	1,000

REBATES

Chargeable income not exceeding RM35,000

	RM
Individual	400
Spouse	400

THE PRESCRIBE VALUE OF MOTORCAR AND ITS RELATED BENEFITS

Cost of motorcar (new) (RM)	Annual prescribe benefit of motorcar (RM)	Annual prescribe 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

The value of the car benefit equal to half the prescribed annual value (above) is taken if the car provided is more than five (5) years old.

OTHER BENEFITS

	RM per month
Semi-furnished with furniture in the lounge, dining room or bedroom	70
Semi-furnished with furniture as above plus air-conditioners and/or curtains and carpets	140
Fully furnished premises	280
Driver	600
Domestic Servant	400
Gardener	300
Guard	400