

SULIT



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

JABATAN PERDAGANGAN

**PEPERIKSAAN AKHIR
SESI JUN 2019**

DPA3033: MALAYSIAN TAXATION 1

**TARIKH : 31 OKTOBER 2019
MASA : 11.15 PAGI - 1.15 TENGAHARI (2 JAM)**

Kertas ini mengandungi **LAPAN BELAS (18)** halaman bercetak.
Struktur (4 soalan)
Dokumen sokongan yang disertakan : Lampiran 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

CLO1
C1

- (a) Describe this statement.

"In specify of resident status for taxation purpose, an individual can be deemed to be in Malaysia even though he or she is not in Malaysia in the basic period."

[5 marks]

CLO1
C4

- (b) Mr. Imran Khan is a citizen of Pakistan, who was assigned to manage his company branch in Malaysia since January 2011. He was residence under Sec. 7(1)(a) of ITA 1967 from year 2011 until 2013. Below are the patterns of his stays in Malaysia from year 2014 until 2018.

Period	Location	Remarks
01/01/2014 – 28/02/2014	India	Holiday with his family
01/03/2014 – 31/03/2014	Malaysia	
01/04/2014 – 28/02/2015	Pakistan	Visiting his immediate family
01/03/2015 – 01/04/2016	Malaysia	
02/04/2016 – 30/04/2017	Pakistan	
01/05/2017 – 31/05/2017	Malaysia	
01/06/2017 – 31/08/2017	Singapore	Attending conference
01/09/2017 – 30/11/2017	Malaysia	
01/12/2017 – 14/01/2018	Mecca	Performing Hajj
15/01/2018 – 30/04/2018	Malaysia	He left Malaysia 30 /4 at 1.30 a.m

You are required to:

Determine the residence status for Mr. Imran Khan for all the years above.

[15 marks]

SULIT

CLO1
C5

- (c) Kamarul an engineer, has a taxable income of RM 55,000 for the year of assessment 2017. Based on the record, he has paid zakat for RM2,000. He has sent tax returns form (BE form) by using e-filing system on 20 April 2018 and then made a payment on 15 July 2018.

You are required to:

Determine the amount that should be paid to the Inland Revenue Board (IRB).

[5 marks]

SOALAN 1

CLO1
C1

- (a) Huraikan penyataan ini.

"Di dalam penentuan taraf mastautin untuk tujuan pencukaian, seseorang individu itu boleh dikatakan berada di Malaysia, walaupun beliau tidak berada di Malaysia di dalam tahun asas tersebut"

[5 markah]

CLO1
C4

- (b) En Imran Khan adalah warganegara Pakistan, yang ditugaskan untuk menguruskan cawangan syarikatnya di Malaysia sejak Januari 2011. Beliau telah bermastautin di bawah Sek. 7(1)(a) ACP 1967 dari tahun 2011 hingga 2013. Berikut merupakan corak kehadiran beliau di Malaysia dari tahun 2014 hingga 2018.

Tempoh	Lokasi	Catatan
01/01/2014 – 28/02/2014	India	Bercuti bersama keluarga
01/03/2014 – 31/03/2014	Malaysia	
01/04/2014 – 28/02/2015	Pakistan	Melawat keluarga terdekat sakit
01/03/2015 – 01/04/2016	Malaysia	
02/04/2016 – 30/04/2017	Pakistan	
01/05/2017 – 31/05/2017	Malaysia	
01/06/2017 – 31/08/2017	Singapore	Menghadiri Seminar
01/09/2017 – 30/11/2017	Malaysia	
01/12/2017 – 14/01/2018	Mecca	Mengerjakan umrah
15/01/2018 – 30/04/2018	Malaysia	Beliau meninggalkan Malaysia pada 30 /4 jsm 1.30 pagi

Anda dikehendaki untuk:

Menentukan taraf mastautin bagi En Imran Khan untuk semua tahun taksiran di atas.

[15 markah]

CLO1
C5

- (c) *Kamarul seorang jurutera, mempunyai pendapatan bercukai sebanyak RM55,000 bagi tahun taksiran 2017. Berdasarkan rekod itu, dia telah membayar zakat sebanyak RM2,000. Beliau telah menghantar borang nyata cukai (Borang BE) dengan menggunakan sistem e-filing pada 20 April 2018 dan kemudian membuat pembayaran pada 15 Julai 2018.*

Anda dikehendaki untuk:

Menentukan jumlah yang perlu beliau bayar kepada Lembaga Hasil Dalam Negeri (LHDN).

[5 markah]

QUESTION 2

IBM Sdn Bhd which makes up its accounts on 31 December annually, bought a few assets as below:

1. Photostat Machine – bought for personal use and brought into the business on 1/10/2014. The market value as at 01/10/2014 worth RM 8,000.
 Date of purchase : 1/12/2012
 Purchased cost : RM 10,000

2. Machine KCQ101
 Date of purchase : 20/5/2015
 Purchased cost : RM 28,000
 Installation cost : RM 2,000
 Costs for preparing site : RM 3,860

- | | |
|----------------------------|--------------------------------------|
| 3. Car (Honda Civic 1.5) - | Not licensed for commercial purposes |
| Date of purchase | : 1/3/2014 |
| Cash price | : RM 140,000 |
| Deposit | : RM 20,000 |
| Hire-purchase price | : RM 185,900 |
| Installment | : 60 months starting on 31/03/2014 |
| Sold | : RM 80,000 on 18/01/2017 |

You are required to:CLO2
C1

- (a) State **FOUR (4)** of the conditions for the company to be eligible to claim the capital allowances.

[5 marks]

CLO2
C2

- (b) Calculate the capital allowance and balancing charge (if any) for all assets until the year of assessment 2017.

[20 marks]

SOALAN 2

IBM Sdn Bhd menutup akaun perniagaannya pada 31 Disember setiap tahun, telah membeli beberapa asset seperti berikut:

1. *Mesin Fotostat – dibeli untuk kegunaan peribadi dan dibawa masuk kedalam perniagaan pada 01/10/2014. Nilai pasaran pada 01/01/2014 adalah RM8,000*

<i>Tarikh pembelian</i>	: 1/12/2012
<i>Kos belian</i>	: RM 10,000
2. *Mesin KCQ101*

<i>Tarikh belian</i>	: 20/5/2015
<i>Kos belian</i>	: RM 28,000
<i>Kos pemasangan</i>	: RM 2,000
<i>Kos penyediaan kawasan</i>	: RM 3,860
3. *Car (Honda Civic 1.5)* *tidak dilesenkan untuk tujuan perdagangan.*

<i>Tarikh pembelian</i>	: 1/3/2014
<i>Harga tunai</i>	: RM 140,000
<i>Deposit</i>	: RM 20,000
<i>Harga sewa beli</i>	: RM 185,900
<i>Ansuran</i>	: 60 bulan bermula pada 31/03/2014
<i>Dijual</i>	: RM 80,000 pada 18/01/2017

Anda dikehendaki untuk:CLO2
C1

- (a) Menyatakan **EMPAT (4)** syarat-syarat untuk syarikat layak menuntut elaun modal.

[5 markah]

CLO2
C2

- (b) Mengira elaun modal dan kenaan imbalan untuk semua aset sehingga tahun taksiran 2017.

[20 markah]

QUESTION 3CLO3
C2

- (a) Determine an appropriate answer for all situations below. Give reasons to support each of your answer. *Mark in the "Allowed / Not-Allowed" section will be given only if appropriate reasons are provided to support your answers.*

Situation	Answer	
	Allowed / Not-allowed	Reason
1. My child who is 18 years old is studying at Kedah Matriculation Centre. Can I claim RM8,000 as a child relief?		
2. I have paid medical expenses for my mother-in-law. Can I claim tax relief for these expenses?		
3. I bought story books and colouring books for my children amounting to RM1,200. Can I claim tax relief for these books?		
4. I had an accident and broke both legs. I had to use a wheelchair that was purchased at a cost of RM800 for 2 months for temporary use. Can I claim tax relief for basic support equipment?		
5. Can I claim tax relief for the premium on an accident insurance policy?		

[5 marks]

CLO3
C3

- (b) Zulkifli is an assistant engineer at MyDotCom. Sdn. Bhd. His salary for the year of 2018 is RM90,000. His wife, Syahira is an assistant financial at Bumi Agro Sdn. Bhd. and receive a salary of RM 30,000 per annum.

They were blessed with two daughters, named

- i) Syakira - still studying in Bachelor of Accounting at Universiti Kebangsaan Malaysia and is married to Tarmizi.
- ii) Suriana - still studying in Bachelor of Accounting at UTM.

Here are other financial information relating to Zulkifli and Syahira for the year of 2018.

- i) Syahira has a rented house at Changlun town. The rental income is RM12,500 and allowable rental expenses is RM 2,000.
- ii) Zulkifli has donated a total of RM7,000 for the work of modifying of Masjid Siti Aminah. This donation is allowable for tax deduction by the IRB.
- iii) EPF Contribution

Zulkifli	- RM 5,000
Syahira	- RM 1,500

iv) Insurance paid

Insurance	Premium paid
Life insurance	
• Zulkifli	RM 2,000
• Syahira	RM 1,000
• Suriana – paid by Zulkifli	RM 800
Car insurance – paid by Zulkifli	RM 2,000

- v) Zulkifli has purchased two tennis rackets for him and his wife amounted to RM1,280.
- vi) Syahira had bought an academic book for Suriana amounting to RM800 and a smartphone for herself amounting to RM2,000.
- vii) They paid zakat as follows: -

- | | |
|------------|--------|
| • Zulkifli | RM 800 |
| • Syahira | RM 300 |

You are required to:

Calculate tax payable for the pair if they opt for separate assessment for the year of assessment 2018. (assuming all tax relief for children are placed under Mr. Zulkifli)

[20 marks]

SOALAN 3CLO3
C2

- (a). Tentukan jawapan yang sesuai untuk semua situasi di bawah. Berikan sebab yang menyokong setiap jawapan anda. Markah akan hanya diberikan untuk ruangan "dibenarkan/tidak dibenarkan" sekiranya anda memberikan alasan sesuai untuk menyokong jawapan anda.

Situasi	Jawapan	
	Dibenarkan / Tidak dibenarkan	Alasan
1. Anak saya berusia 18 tahun dan sedang menuntut di Pusat Matrikulasi Kedah. Bolehkan saya menuntut pelepasan cukai sebanyak RM8,000 di bawah pelepasan anak?		
2. Saya telah membayar perbelanjaan perubatan ibu mertua saya. Bolehkah saya menuntut pelepasan cukai untuk perbelanjaan ini?		
3. Saya membeli buku cerita dan buku mewarna untuk anak-anak saya berjumlah RM1,200. Bolehkah saya menuntut pelepasan cukai untuk buku-buku ini?		
4. Saya telah terlibat di dalam kemalangan dan patah kedua-dua kaki. Saya perlu menggunakan kerusi roda yang dibeli dengan harga RM800 selama 2 bulan untuk kegunaan sementara. Bolehkah saya menuntut pelepasan cukai untuk alatan sokongan asas?		
5. Bolehkah saya menuntut pelepasan cukai untuk polisi insurans kemalangan?		

[5 markah]

CLO3
C3

- (b). Zulkifli adalah seorang pembantu jurutera di MyDotCom. Sdn. Bhd. Gajinya untuk tahun 2018 adalah sebanyak RM90,000. Isterinya, Syahira adalah seorang pembantu kewangan di Bumi Agro Sdn. Bhd. dan menerima gaji tahunan sebanyak RM 30,000 setahun.

Mereka dikurniakan dua orang anak perempuan iaitu;

- i) Syakira – masih menuntut di dalam bidang Sarjana Muda Perakaunan di Universiti Kebangsaan Malaysia dan telah berkahwin dengan Tarmizi.
- ii) Suriana - masih menuntut di dalam bidang Sarjana Muda Perakaunan di UITM.

Berikut merupakan maklumat kewangan berkaitan dengan Zulkifli and untuk tahun 2018.

- i) Syahira mempunyai rumah sewa di pekan Changlun. Pendapatan sewa adalah sebanyak RM12,500 dan belanja sewa yang dibenarkan berjumlah RM2,000.

- ii) Zulkifli telah menderma sebanyak RM7,000 untuk kerja-kerja pengubahsuaian Masjid Siti Aminah. Derma ini diluluskan oleh LHDN.

- iii) Caruman KWSP

Zulkifli	- RM 5,000
Syahira	- RM 1,500

- iv) Insuran dibayar

Insurans	Premium dibayar
Insurans nyawa	
• Zulkifli	RM 2,000
• Syahira	RM 1,000
• Suriana – dibayar oleh Zulkifli	RM 800
Insurans kereta – dibayar oleh Zulkifli	RM 2,000

- v) Zulkifli telah membeli 2 batang raket tennis untuk dirinya dan isterinya berjumlah RM1,280.

- vi) Syahira telah membeli buku akademik untuk Suriana berjumlah RM800 dan telefon pintar untuk dirinya sendiri berjumlah RM2,000.

vii) Zakat dibayar seperti berikut:

- | | |
|------------|--------|
| • Zulkifli | RM 800 |
| • Syahira | RM 300 |

Anda dikehendaki untuk:

Mengira cukai yang perlu dibayar oleh pasangan ini, jika mereka memilih taksiran berasingan untuk tahun taksiran 2018. (andaikan semua pelepasan anak diletakkan di bawah Zulkifli).

(20 markah)

QUESTION 4

CLO3
C2

- (a) Puan Amani, the owner of Fast Mart Enterprise came to see you for a consultation about taxation. Below are details information regarding her business:

Sales	80,000
(-) Cost of goods sold	<u>(34,000)</u>
	46,000
(+) Others income	8,000
(-) Selling and administrative expenses	<u>(68,000)</u>
Net loss	<u><u>(14,000)</u></u>

Additional information

- | | |
|-------------------------------|-----------|
| • Balancing charge | RM 1,000 |
| • Double deduction expenses | RM 5,000 |
| • Non-business income | RM 4,000 |
| • Capital allowance | RM 2,300 |
| • Non-allowable expenses | RM 35,000 |
| • Balancing allowance | RM 500 |
| • Business loss carry forward | RM 300 |

As a Tax Consultant, you need to help Puan Amani to compute statutory business income for that particular year.

[5 marks]

CLO3
C3

- (b) Sukainah is the sole proprietor of Red Velvet Beauty and Spa Centre at Ipoh, Perak since January 2009. The following is the statement of comprehensive income of the business for the year ended 31st December 2018.

Red Velvet Beauty and Spa Centre			
Statement of comprehensive income for the year ended 31 st December 2018			
	Note	RM	RM
Sales			240,500
(-) Cost of goods sold			<u>(80,000)</u>
Gross profit			160,500
Other incomes	10		10,260
<u>Operating expenses</u>			
Depreciation	1	475	
Salary, wages and allowances	2	143,000	
EPF	2	20,950	
Insurance premium	3	4,750	
Professional fees	4	9,550	
Repairs and maintenance	5	8,000	
Provision for bad debts	6	2,520	
Transportation	7	11,060	
Entertainment expenses	8	17,400	
Miscellaneous expenses	9	<u>21,930</u>	
			(239,635)
Net loss			<u><u>(68,875)</u></u>

Notes to the accounts:

	RM
1. Capital allowance	8,000
2. Salary, wages, allowances and EPF include:	
i.) Wages for employers (including RM12,000 for disable workers)	47,000

ii.) Sukainah's salary and bonus	96,000
iii.) Sukainah's EPF	11,520
3. Insurance premium comprises:	
i.) Her children's life insurance premium	1,250
ii.) Fire insurance for merchandise	3,500
4. Included in professional fees is loan interest for personal loan.	2,800
5. Repairs and maintenance is for repairing Sukainah's car.	
6. Provision for bad debts:	
i.) General provision	2,000
ii.) Specific provision	520
7. Transportation consists of:	
i.) Leave passage for Sukainah	9,860
ii.) School bus fees for her nephew.	1,200
8. Entertainment comprises:	
i.) Employees' family day	8,250
ii.) Entertaining potential customers	9,150
9. Miscellaneous:	
i.) Cash donation to an approved institution	3,520
ii.) Annual shop rental	18,000
iii.) Postage and stationeries (3/4 is for business purposes)	410
10. Other incomes comprise:	
i.) Rental received	7,560
ii.) Net dividend from Garuda Bhd.	2,700

You are required to:

Calculate the total income for Sukainah for the year of assessment 2018.

[20 marks]

CLO3
C2

SOALAN 4

- (a). Puan Amani pemilik perniagaan Fast Mart Enterprise telah datang berjumpa anda untuk mendapat khidmat rundingan berkaitan percukaian. Berikut adalah maklumat terperinci berkenaan pendapatan perniagaan beliau.

Jualan	80,000
(-) Kos barang dijual	(34,000)
	<u>46,000</u>
(+) Lain-lain pendapatan	8,000
(-) Belanja jualan dan pentadbiran	(68,000)
Rugi bersih	<u>(14,000)</u>

Maklumat tambahan:

• Caj imbalan	RM 1,000
• Belanja potongan kali kedua	RM 5,000
• Pendapatan bukan perniagaan	RM 4,000
• Elaun modal	RM 2,300
• Belanja tidak dibenarkan	RM 35,000
• Elaun imbalan	RM 500
• Kerugian perniagaan bawa hadapan	RM 300

Sebagai Perunding Cukai, Anda dikehendaki membantu Puan Amani untuk mengira pendapatan berkanun perniagaan untuk tahun berkenaan.

[5 markah]

CLO3
C3

- (b). Sukainah adalah pemilik perniagaan milikan tunggal bagi Red Velvet Beauty & Spa Centre di Ipoh, Perak sejak January 2009. Berikut merupakan penyata pendapatan komprehensif bagi tahun berakhir 31 Disember 2018.

*Red Velvet Beauty & Spa Centre**Penyata pendapatan komprehensif bagi tahun berakhir 31 Disember 2018*

	Nota	RM	RM
Jualan			240,500

(-) Kos barang dijual		<u>(80,000)</u>
Untung kasar		160,500
 Lain-lain pendapatan	 10	 10,260
 <u>Belanja operasi</u>		
Susutnilai	1	475
Gaji, upah dan elaun	2	143,000
KWSP	2	20,950
Premium insurans	3	4,750
Yuran profesional	4	9,550
Pembaikan dan penyelenggaraan	5	8,000
Peruntukan untuk hutang lapuk	6	2,520
Pengangkutan	7	11,060
Belanja keraian	8	17,400
Belanja pelbagai	9	<u>21,930</u>
		(239,635)
Rugi bersih		<u><u>(68,875)</u></u>

Nota kepada akaun:

	<u>RM</u>
1. Elaun modal	8,000
2. Gaji, upah, elaun dan KWSP.	
i.) Upah pekerja (termasuk RM12,000 untuk pekerja kelainan upaya)	47,000
ii.) Gaji dan bonus Sukainah.	96,000
iii.) Caruman KWSP Sukainah.	11,520
3. Premium insurans terdiri daripada:	
i.) Premium insurans nyawa anaknya.	1,250
ii.) Insurans kebakaran untuk barang niaga.	3,500

4.	Termasuk di dalam yuran professional adalah bayaran faedah pinjaman peribadinya.	2,800
5.	Belanja pembaikan dan penyelenggaraan adalah untuk membaiki kereta milik Sukainah.	
6.	Peruntukan untuk hutang lapuk:	
	i.) Peruntukan am	2,000
	ii.) Peruntukan khusus	520
7	Belanja pengangkutan terdiri daripada	
	i.) Tambang percutian untuk Sukainah	9,860
	ii.) Bayaran yuran bas sekolah untuk anak saudaranya.	1,200
8.	Belanja keraian terdiri daripada;	
	i.) Hari keluarga untk pekerjaanya.	8,250
	ii.) Belanja keraian untuk bakal pelanggannya.	9,150
9.	Belanja pelbagai	
	i.) Derma tunai kepada institusi yang diluluskan.	3,520
	ii.) Sewa tahun kedai.	18,000
	iii.) Bayaran pos dan alat tulis (3/4 adalah untuk tujuan perniagaan)	410
10.	Lain-lain pendapatan terdiri daripada:	
	i.) Sewa diterima	7,560
	ii.) Dividen bersih daripada Garuda Bhd.	2,700

Anda dikehendaki untuk:

Mengira jumlah pendapatan bagi Sukainah untuk tahun taksiran 2018.

[20 markah]

SOALAN TAMAT**APPENDIX / LAMPIRAN****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

CAPITAL ALLOWANCES / ELAUN MODAL

	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 / PELEPASAN INDIVIDU

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

REBATES / REBAT**Chargeable income not exceeding RM35,000**

REBATES	RM
Individual	400
Spouse	400

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>
0 - 5,000	5,000	0	0
5,001 - 20,000	5,000		0
	15,000	1	150
20,001 - 35,000	20,000		150
	15,000	3	450
35,001 - 50,000	35,000		600
	15,000	8	1,200
50,001 - 70,000	50,000		1,800
	20,000	14	2,800
70,001 - 100,000	70,000		4,600
	30,000	21	6,300
100,001 - 250,000	100,000		10,900
	150,000	24	36,000
250,001 - 400,000	250,000		46,900
	150,000	24.5	36,750
400,001 - 600,000	400,000		83,650
	200,000	25	50,000
600,001 - 1,000,000	600,000		133,650
	400,000	26	104,000
Exceeding / <i>Melebihi</i> 1,000,000	1,000,000		237,650
	Above 1,000,000	28	