

SULIT



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

JABATAN PERDAGANGAN

PEPERIKSAAN AKHIR

SESI JUN 2019

DPA5033: MALAYSIAN TAXATION 2

TARIKH : 03 NOVEMBER 2019

MASA : 11.15 PAGI - 1.15 TENGAHARI (2 JAM)

Kertas ini mengandungi **EMPAT BELAS (14)** halaman bercetak.

Struktur (4 soalan)

Dokumen sokongan yang disertakan : Lampiran 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) "Real Property" is define as any land situated in Malaysia and any interest, option or other right in or over such land.

Define the meaning of land based on Real Property Gain Tax (RPGT) Act 1976.

[5 marks]

CLO1
C2

- (b) Encik Amsyar owned a bungalow at Shah Alam, Selangor. He sold the bungalow to Cik Safiyya on 29 January 2018 at the price of RM520,000. The bungalow was purchased by Encik Amsyar on 1 February 2015, at the price of RM385,900.

The following information related to expenses that have been issued by Encik Amsyar on the bungalow:

Date	Expenditure	RM
01/02/2015	Stamp duty and legal fees	5,000
09/12/2016	Renovation of the kitchen	35,000
04/10/2017	The cost of advertising to find buyers	2,000

Compute the real property gains tax (RPGT) payable by Encik Amsyar for the Year Assessment 2018.

[10 marks]

CLO1
C3

(c) Encik Nasrul purchased a piece of land in Seremban for RM1,000,000 on 14 March 2015. He sold the land on 10 February 2018 for RM900,000. The cost of advertising to sell the land is RM5,000.

En Nasrul also sold a land at Jitra for RM200,000 in year 2018. He bought the land in year 2014 at RM150,000.

Calculate the real property gains tax (RPGT) payable (if any) by Encik Nasrul on disposal of the properties for the Year Assessment 2018.

[10 marks]

SOALAN 1CLO1
C1

(a) "Hartanah" didefinisikan sebagai sebarang tanah di Malaysia dan kepentingan, pilihan atau hak ke atas sesebuah tanah.

Definisikan maksud tanah berdasarkan Akta Keuntungan Cukai Hartanah 1976.

[5 markah]

CLO1
C2

(b) Encik Amsyar memiliki sebuah banglo di Shah Alam, Selangor. Dia telah menjual banglo tersebut pada Cik Safiyya pada 29 Januari 2018 pada harga RM520,000. Banglo tersebut telah dibeli oleh Encik Amsyar pada 1 Februari 2015 dengan harga RM385,900.

Maklumat berikut berkaitan dengan perbelanjaan yang telah dikeluarkan oleh Encik Amsyar ke atas banglo tersebut:

Tarikh	Perbelanjaan	RM
01/02/2015	Duti setem dan yuran guaman	5,000
09/12/2016	Pengubahsuaian dapur	35,000
04/10/2017	Kos pengiklanan untuk mencari pembeli	2,000

Kirakan Cukai Keuntungan Hartanah bagi Encik Amsyar pada tahun taksiran 2018

[10 markah]

CLO1
C3

(c) *Encik Nasrul telah membeli sebidang tanah di Seremban dengan harga RM1,000,000 pada 14 Mac 2015. Dia telah menjual tanah tersebut pada 10 Februari 2018 dengan harga RM1,200,000. Kos pengiklanan untuk menjual tanah tersebut adalah RM5,000.*

En Nasrul juga menjual tanah di Jitra pada harga RM200,000 pada tahun 2018. Dia telah membeli tanah tersebut pada tahun 2015 pada harga RM150,000.

Kirakan Cukai Keuntungan Hartanah perlu dibayar (sekiranya ada) oleh Encik Nasrul ke atas pelupusan hartanah tersebut pada tahun taksiran 2018.

[10 markah]

QUESTION 2CLO1
C2

- (a) Compute statutory business income for ABC Co. Ltd. for year assessment 2018 based on the information given below:

	RM
Sales	2,000,000
Capital Allowance	55,000
Allowable expenses	1,500,000

[5 marks]

CLO1
C3

- (b) Rezqi Hitech Sdn. Bhd. (Rezqi), a company with a paid up share capital of RM3.2 million on 1 January 2016 makes up its accounts annually to 31 December. Rezqi manufactures component parts for vacuum cleaner in Pasir Gudang, Johor.

Rezqi's statement of comprehensive income for the financial year ended 31 December 2018 is as follows:

Rezqi Hitech Sdn.Bhd.

**Statement of Comprehensive Income for the Year of ended 31 December
2018**

	Note	RM	RM
Sales			51,000, 000
Less : Cost of sales	1		(33,000,000)
Gross profit			18,000,000
Add: Other income			
Dividend income		12,000	
Interest income on overdue trade receivables		75,000	
Foreign exchange gains	2	75,000	162,000
			18,162,000
Less: Expenses			

Company secretarial fees (paid to a company secretary registered with relevant authority)		10,000	
Marketing expenses	3	230,000	
Salaries	4	6,016,000	
Tax filing fees (paid to approved tax agent)		19,000	(6,275,000)
Profit before tax			11,887,000

Notes:

1. Cost of sales includes

- Depreciation of plant, property and equipment is RM12,000,000
- Research and development expenditure is RM1,200,000. Rezqi claims for double deduction expenditures on material for research project is RM200,000 and research staff salaries is RM1,000,000.

2. Foreign exchange gain on trade receivables (realized) is RM75,000.

3. Marketing expenses comprise:

	RM
Entertainment expenses gifts of company product with logo for a customer's annual dinner	87,000
Expenditure incurred in International trade fair held in London for promotion of export and approved by MITI	33,000
Cash donation to an approved institution	110,000
	230,000

4. Salaries include remuneration of RM12,000 for a member of staff who was certified disabled by the relevant authority.
5. The capital allowances for the year of assessment 2018 have been computed at RM148,000.
6. Rezqi paid business *zakat* amounted to RM540,000 for year 2018

You are required to:

Calculate the chargeable income of Rezqi Hitech Sdn. Bhd. for the year assessment 2018.

[15 marks]

CLO1
C4

(c) Differentiate the expenditure below whether it is **capital expenditure** or **revenue expenditure**

- i. An expenditure incurred to discharge a revenue liability.
- ii. It is shown in the statement of financial position (SOFP).
- iii. Its increases the earning capacity of the business.
- iv. Modification of factory and business premises.
- v. The cost of installation of machines that are included in the repairs and maintenance accounts.

[5 marks]

CLO1
C6

(d) Alpha Beta Sdn.Bhd. intends to purchase a used lorry for RM13,000 from a company which is ceasing its operations. The lorry cannot be used in Alpha Beta's business without significant repair costs being incurred which is estimated to be RM7,000.

You are required to:

Decide with reason whether the repair costs should be treated as revenue or capital expenditure for tax purposes.

[5 marks]

SOALAN 2CLO1
C2

(a) *Kirakan pendapatan berkanun perniagaan bagi ABC Sdn. Bhd. bagi tahun taksiran 2018 berdasarkan maklumat yang diberikan dibawah :*

	RM
<i>Jualan</i>	2 000 000
<i>Elaun Modal</i>	55 000
<i>Perbelanjaan dibenarkan</i>	1 500 000

[5 markah]

- (b) *Rezqi Hitech Sdn Bhd (Rezqi)*, sebuah syarikat yang mempunyai modal saham berbayar berjumlah RM3.2 million pada 1 Januari 2016, menutup akaunnya pada setiap 30 Disember. Rezqi mengeluarkan bahagian komponen penyedut hampagas di Pasir Gudang, Johor.

Penyata Pendapatan Komprenhensif Rezqi bagi tahun kewangan berakhir 31 Disember 2018 adalah seperti berikut:

Rezqi Hitech Sdn.Bhd.

Penyata Pendapatan Komprenhensif Bagi Tahun Berakhir 31 Disember 2018

	<i>Nota</i>	<i>RM'000</i>	<i>RM'000</i>
<i>Jualan</i>			51,000
<i>Tolak: Kos Jualan</i>	<i>1</i>		(33,000)
<i>Untung Kasar</i>			18,000
<i>Tambah: Pendapatan Lain</i>			
<i>Pendapatan dividen</i>		12	
<i>Pendapatan faedah penghutang niaga lewat bayar</i>		75	
<i>Untung pertukaran asing</i>	<i>2</i>	75	162
			18,162
<i>Tolak: Belanja</i>			
<i>Yuran setiausaha syarikat (bayar kepada firma setiausaha syarikat yang berdaftar dengan pihak berkuasa yang berkaitan)</i>		10	
<i>Belanja pemasaran</i>	<i>3</i>	230	
<i>Gaji</i>	<i>4</i>	6016	
<i>Cukai pendapatan (bayar kepada ejen cukai yang sah)</i>		19	(6,265)
<i>Untung sebelum cukai</i>			11,887

Nota:

RM

1. Kos jualan adalah termasuk

- Susutnilai loji, hartanah dan peralatan 12,000,000
- Perbelanjaan Penyelidikan dan pembangunan 1,200,000

(R&D) (sila lihat di bawah). Syukur menuntut perbelanjaan ini perbelanjaan tolakan dua kali

	RM
Bahan untuk projek penyelidikan	200,000
Gaji kakitangan penyelidikan	1,000,000

2. Untung pertukaran asing adalah daripada penghutang niaga (realis) 75,000

3. Perbelanjaan pemasaran adalah termasuk:

Perbelanjaan keraian-hadiah produk syarikat dengan logo syarikat kepada pelanggan pada majlis makan malam tahunan	87,000
Perbelanjaan semasa di Pesta Perdagangan antarabangsa yang diadakan di London untuk mempromosi barangan eksport dan diluluskan oleh MITI	33,000
Derma tunai kepada institusi yang diluluskan	<u>110,000</u>
	<u>230,000</u>

4. Gaji adalah termasuk saraan kakitangan kelainan upaya sebanyak RM12,000 yang disahkan oleh pihak berkenaan.
5. Elaun modal bagi tahun taksiran 2018 berjumlah RM148,000
6. Rezqi membayar zakat perniagaan berjumlah RM540,000 untuk tahun 2018.

CLO1
C3

Anda dikehendaki:

Mengira pendapatan bercukai Rezqi Hitech Sdn.Bhd. untuk tahun taksiran 2018.

[15 markah]

CLO1
C4

(c) Bezakan perbelanjaan di bawah samada perbelanjaan modal atau perbelanjaan hasil.

- i. Sebarang bayaran kepada seseorang untuk melepaskan liabiliti hasil.*
- ii. Ia ditunjukkan dalam penyata kedudukan kewangan.*
- iii. Ia meningkatkan kapasiti pendapatan perniagaan.*
- iv. Pengubahsuaian kilang dan premis perniagaan.*
- v. Kos pemasangan mesin yang dimasukkan dalam akaun pembaikan dan penyelenggaraan.*

[5 markah]

CLO1
C6

(d) Alpha Beta Sdn.Bhd. bercadang untuk membeli lori terpakai berharga RM13,000 daripada sebuah syarikat yang menghentikan operasi. Lori ini tidak boleh digunakan dalam perniagaan Alpha Beta Sdn.Bhd. tanpa kos pembaikan yang ketara yang dianggarkan RM7,000.

Anda dikehendaki untuk:

Menentukan dengan alasan sama ada kos pembaikan harus dianggap sebagai perbelanjaan modal atau perbelanjaan hasil bagi tujuan cukai untuk Alpha Beta Sdn. Bhd..

[5 markah]

QUESTION 3

Daisy Cocoa Sdn.Bhd. (SME's) is located in Banting Selangor manufactures and sells chocolate product which is a promoted product. Daisy Cocoa Sdn. Bhd. is deciding whether to apply pioneer status or investment tax allowance. Below is the forecasted information pertaining to the product for year of assessment 2018:

	RM
Net profit	270,000
Capital expenditure	120,000
Capital allowance	38,400
Non allowable expenses	21,000
Donation to an approved institution	3,600

You are required to:

CLO2
C3

- (a) (i) Calculate the tax payable of Daisy Cocoa Sdn. Bhd. for year of assessment 2018 if it opted for the pioneer status.

[10 marks]

- (ii) Calculate the tax payable of Daisy Cocoa Sdn. Bhd. for year of assessment 2018 if it opted for the investment tax allowance. (Start your calculation with statutory income)

[5 marks]

CLO2
C5

- (b) Based on your calculation above, propose which incentive should Daisy Cocoa Sdn.Bhd. choose for the project.

[5 marks]

SOALAN 3

Daisy Cocoa Sdn.Bhd. merupakan syarikat (SME) yang terletak di Banting Selangor, mengeluarkan dan menjual produk coklat yang merupakan produk yang digalakkan. Daisy Cocoa Sdn. Bhd. sedang mempertimbangkan samada untuk memohon taraf perintis atau elaun cukai pelaburan. Di bawah adalah ramalan maklumat yang berkaitan produk tersebut pada tahun taksiran 2018 :

	<i>RM</i>
<i>Untung bersih</i>	<i>270,000</i>
<i>Perbelanjaan modal</i>	<i>120,000</i>
<i>Elaun modal</i>	<i>38,400</i>
<i>Belanja yang tidak dibenarkan</i>	<i>21,000</i>
<i>Derma kepada institusi yang diluluskan</i>	<i>3,600</i>

Anda dikehendaki:

CLO2
C3

- (a) (i) *Mengira cukai kena bayar Daisy Cocoa Sdn. Bhd. bagi tahun taksiran 2018, sekiranya memilih taraf Perintis.*

[10 markah]

- (ii) *Mengira cukai kena bayar Daisy Cocoa Sdn. Bhd. bagi tahun taksiran 2018, sekiranya memilih elaun cukai pelaburan. (Mulakan pengiraan anda dengan pendapatan berkamun)*

[5 markah]

CLO2
C5

- (b) *Berdasarkan pengiraan anda di atas, Cadangkan insentif mana yang patut di pilih oleh Daisy Cocoa Sdn.Bhd. untuk projeknya.*

[5 markah]

QUESTION 4

Mr. Harry is a Denmark citizen arrived in Malaysia on 1 July 2017 to take up a one year local employment with Fantasy Bhd. He was accompanied by his wife Madam Sarah (a housewife) and his two children aged 8 years old and 4 years old. Details of his one-year remuneration from 1 July 2017 up to 30 June 2018 are:

	RM
Salary	250,000
Benefit in Kind	20,000
Total	270,000

Mr. Harry has booked flights for a social visit in Hong Kong on 1 January 2018 and intent to return on 20 January 2018.

You are required to:CLO3
C3

- (a) (i) Determine the residence status for Mr. Harry for year of assessment 2017 and year of assessment 2018.

[3 marks]

- (ii) Calculate the tax payable by Mr. Harry for year of assessment 2017 and year of assessment 2018.

[12 marks]

CLO3
C4

- (b) Determine the suggested date of departure and returned that could reduce tax payable of Mr. Harry for year of assessment 2018.

[10 marks]

SOALAN 4

Encik Harry merupakan seorang warganegara Denmark telah tiba di Malaysia pada 1 Julai 2017 untuk melengkapkan satu tahun penggajian dengan syarikat Fantasy Bhd. Beliau membawa bersama isterinya Puan Sarah (suri rumah sepenuh masa) dan dua orang anak yang berumur 8 tahun dan 4 tahun. Berikut adalah maklumat satu tahun saraan beliau bermula 1 Julai 2017 hingga 30 Jun 2018.

	RM
<i>Gaji</i>	<i>250,000</i>
<i>Manfaat berupa barangan</i>	<i>20,000</i>
<i>Jumlah</i>	<i>270,000</i>

Encik Harry telah menempah tiket penerbangan untuk lawatan sosial ke Hong Kong pada 1 Januari 2018 dengan niat untuk kembali pada 20 Januari 2018.

Anda di kehendaki :

CLO3
C3

- (a) (i) *Mengenalpasti taraf mastautin Encik Harry pada tahun taksiran 2017 dan tahun taksiran 2018.*

[3 markah]

- (ii) *Mengira cukai kena bayar Encik Harry pada tahun taksiran 2017 dan tahun taksiran 2018.*

[12 markah]

CLO3
C4

- (b) *Tentukan tarikh berlepas dan kembali yang dicadangkan yang dapat mengurangkan cukai yang dikenakan kepada Mr Harry untuk tahun taksiran 2018.*

[10 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 / <i>Melebihi</i> 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.

Where a driver provided by the employer, the value of the benefits is fixed at RM600 per month.

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

TAX RATE FOR RESIDENT COMPANY FOR YEAR OF ASSESSMENT 2017

Chargeable Income (RM)	Tax Rate: SME (%)	Tax Rate: Non-SME (%)
1st 500,000	18	24
Exceeding 500,000	24	24

With effect from YA 2017 and 2018, the income tax rate will be reduced based on the % of increase in chargeable income (current year) as compared to the immediate preceding year of assessment (previous year)

% of increase in chargeable income as compared to the immediate preceding year of assessment	% point of reduction on income tax rate	Reduced income tax rate on increase in chargeable income (%)
Less than 5%	Nil	24
5% - 9.99%	1	23
10% - 14.99%	2	22
15% - 19.99%	3	21
20% and above	4	20

REAL PROPERTY GAIN TAX RATES /**KADAR-KADAR CUKAI KEUNTUNGAN HARTA – TANAH**

Disposal Date / Tarikh Pelupusan	Tax Rate: Company (%) / Kadar Cukai Syarikat (%)	Tax Rate: Other Taxpayer (%) / Kadar Cukai: Pembayar Cukai Lain (%)	Tax Rate: Non-Citizen / Permanent Resident (%) / Kadar Cukai: Bukan Warganegara / Penduduk Tetap (%)
Within three years after acquisition date / <i>Dalam tahun ketiga selepas pemerolehan</i>	30	30	30
In the fourth year after acquisition date / <i>Dalam tahun keempat selepas tarikh pemerolehan</i>	20	20	30
In the fifth year after acquisition date / <i>Dalam tahun kelima selepas tarikh pemerolehan</i>	15	15	30
In the sixth year after acquisition date or thereafter / <i>Dalam tahun keenam selepas tarikh pemerolehan atau seterusnya</i>	5	0	5