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 : 2024/2025

DPA40133 : MALAYSIAN TAXATION 1

TARIKH : 10 MEI 2025
MASA : 2.30 PETANG – 4.30 PETANG (2 JAM)

Kertas ini mengandungi **TIGA BELAS (13)** halaman bercetak.

Subjektif (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)** subjective questions. Answer **ALL** questions.

ARAHAN:

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

QUESTION 1

CLO1 a) Describe **TWO (2)** objectives of taxation in Malaysia.

[5 marks]

CLO1 b) Explain the residence status under Section 7(1)(c), Income Tax Act 1967.

[5 marks]

c) Miss Rachell is an engineer. She was in Malaysia for the following periods:

Period	Days
1/1/2017 – 31/12/2017	365
1/1/2018 - 31/5/2018	151
2/1/2019 – 5/4/2019	94
1/3/2020 – 31/5/2020	92
10/12/2020 – 31/12/2020	22
1/1/2021 – 30/6/2021	181
1/7/2021 - 6/7/2021	6 (social visit – Bali)
1/2/2022 – 31/5/2022	120
1/7/2024 – 31/12/2024	184

CLO1 You are required to prepare the residence status of Miss Rachell for the years of assessment 2017 until 2024 with the relevant sections.

[15 marks]

SOALAN 1

CLO1 *a) Jelaslan **DUA (2)** objektif percukaian di Malaysia.*

[5 markah]

CLO1 *b) Terangkan taraf mastatutin di bawah section 7(1)(c), Akta Cukai Pendapatan 1967.*

[5 markah]

c) Cik Rachell adalah seorang jurutera. Beliau berada di Malaysia untuk tempoh berikut:

Tempoh	***Bilangan hari***
1/1/2017 – 31/12/2017	*365*
1/1/2018 - 31/5/2018	*151*
2/1/2019 – 5/4/2019	*94*
1/3/2020 – 31/5/2020	*92*
10/12/2020 – 31/12/2020	*22*
1/1/2021 – 30/6/2021	*181*
1/7/2021 - 6/7/2021	*6 (lawatan sosial – Bali)*
1/2/2022 – 31/5/2022	*120*
1/7/2024 – 31/12/2024	*184*

CLO1 *Anda dikehendaki menyediakan taraf mastautin Cik Rachell untuk tahun taksiran 2017 sehingga 2024 dengan seksyen yang berkaitan.*

[15 markah]

QUESTION 2

CLO1 a) Explain **FIVE (5)** differences between employment and profession.

[5 marks]

CLO1 b) Mrs. Nayla received the following income for the basis year 2024:

	RM
Salary	184,200
Entertainment allowance (official duty)	36,000
Leave passages:	
Kundasang	1,200
Spain	12,500
Seoul	10,200

A fully furnished house was provided which has a defined value of RM5,500 per month (including RM1,800 value of furniture).

Calculate the adjusted income from employment of Mrs. Nayla for the year of assessment 2024.

[10 marks]

c) Mr. Maleq is a composer and also a writer. In the basis year 2024, he received royalty income as follows:

i) Royalty income RM25,000 from composing the song 'Shining the World'.

ii) Royalty income RM28,000 from the sale of the novel 'Finding the Star'.

iii) Royalty income RM25,000 from a song writing 'My Truly Love'.

iv) Royalty income RM50,000 from project of cultural performances approved by the Minister.

v) Royalty income RM20,000 from translation of historical book approved by the Minister.

CLO1 You are required to detail of the royalty incomes of Mr. Maleq for the year of assessment 2024.

[10 marks]

SOALAN 2

CLO1 *a) Terangkan **LIMA (5)** perbezaan antara pekerjaan dan profesion*

[5 markah]

CLO1 *b) Pn. Nayla menerima pendapatan berikut bagi tahun asas 2024:*

	RM
Gaji	184,200
Elaun keraian (urusan rasmi)	36,000
Perjalanan percutian:	
Kundasang	1,200
Sepanyol	12,500
Seoul	10,200

Sebuah rumah berperabot lengkap disediakan yang mempunyai nilai tertentu RM5,500 sebulan (termasuk nilai perabot RM1,800).

Kirakan pendapatan kasar daripada pendapatan penggajian untuk Pn. Nayla bagi tahun taksiran 2024.

[10 markah]

c) Encik Maleq ialah seorang komposer dan juga penulis. Pada tahun asas 2024, beliau menerima pendapatan royalti seperti berikut:

i) Pendapatan royalti RM25,000 daripada menggubah lagu 'Shining the World'.

ii) Pendapatan royalti RM28,000 daripada jualan novel berjudul 'Finding the Star'.

iii) Pendapatan royalti RM25,000 penulisan lagu 'My Truly Love'.

iii) Pendapatan royalti RM50,000 daripada projek persembahan kebudayaan yang *diluluskan oleh Menteri.*

v) Pendapatan royalti RM20,000 daripada terjemahan buku sejarah yang diluluskan oleh Menteri.

CLO1 *Anda dikehendaki untuk memperincikan pendapatan royalti En. Maleq untuk tahun taksiran 2024.*

[10 markah]

QUESTION 3

a) Che Gee Enterprise is a bakery shop in Perak with a financial year ended 31 December. The followings are non-current assets purchased throughout its operation.

i. Van

Date of purchase	: 1 July 2023
Cash price	: RM130,000
Type of vehicle	: for commercial use
Annual allowance rate	: 20%

ii. Bread maker

Bought on 1 May 2023 at RM28,000. The annual allowance is 14%.

iii. Cake decoration machine

Date of purchase	: 1 August 2023
Cash price	: RM79,000
Deposit	: RM7,000
Monthly installment	: paid started September 2023
Number of installments	: 24 months
Annual allowance rate	: 14%

You are required to:

CLO1 Calculate the capital allowance for the assets above for the relevant year until the year of assessment 2024.

[10 marks]

CLO1 b) Discuss **FIVE (5)** non-allowable expenses in business income.

[5 marks]

c) Fauza Beauty and Health Spa, owned by Mrs. Fauza, has been operating since June 2020 and closes its accounts on 31 December each year. The Statement of Comprehensive Income statement for the year ended 31 December 2024 is as follows:

Fauza Beauty and Health Spa

Statement of Comprehensive Income for the Year Ended 31 December 2024

	Note	**RM**	**RM**
Gross profit			350,000
Less:			
Remuneration	[1]	111,000	
Entertainment	[2]	43,000	
Repairs and maintenance	[3]	52,400	
Depreciation		17,000	
			(223,400)
			126,600
Add : Other income			55,000
Net Profit			181,600

Notes to the accounts:

1. Remuneration includes:

Total salary of employees	RM71,400
Mrs. Fauza's salary	RM18,000
Mrs. Fauza's EPF	RM3,100
Employee's EPF contribution	RM18,500

2. Entertainment includes:

Entertaining supplier	RM11,400
Entertaining potential customer	RM11,600
Employee's family day	RM20,000

3. Repair and maintenance:

Install steel doors for her house	RM21,000
Repair her personal air conditioners	RM16,000
Repair shop for business	RM15,400

4. Capital allowances for machine used in the business of RM23,000.

You are required to:

CLO1 Calculate the total income from the business of Mrs. Fauza's for the year of assessment 2024.

[10 marks]

SOALAN 3

a) Che Gee Enterprise sebuah kedai roti di Perak dengan tahun kewangan berakhir 31 Disember. Berikut adalah aset bukan semasa yang dibeli bagi pernigaannya.

i. Van

Tarikh belian	*: 1 Julai 2023*
Harga tunai	*: RM130,000*
Jenis kenderaan	*: untuk kegunaan komersial*
Kadar elaun tahunan	*: 20%*

ii. Mesin penguli roti

Dibeli pada 1 Mei 2023 pada harga RM28,000. Elaun tahunan adalah 14%.

iii. Mesin dekorasi kek

Tarikh belian	*: 1 Ogos 2023*
Harga tunai	*: RM79,000*
Deposit	*: RM7,000*
Ansuran bulanan	*: dibayar bermula September 2023*
Bilangan ansuran	*: 24 bulan*
Kadar elaun tahunan	*: 14%*

Anda dikehendaki:

CLO1 *Mengira elaun modal bagi semua aset di atas untuk setiap tahun taksiran berkaitan sehingga tahun taksiran 2024.*

[10 markah]

CLO1 *b) Bincangkan **LIMA (5)** perbelanjaan yang tidak dibenarkan di dalam pendapatan perniagaan.*

[5 marks]

c) Fauza Beauty and Health Spa, dimiliki oleh Pn. Fauza, telah beroperasi sejak Jun 2020 dan menutup akaunnya pada 31 Disember setiap tahun. Penyata pendapatan untuk tahun berakhir 31 Disember 2024 adalah seperti berikut:

Fauza Beauty and Health Spa

Penyata Pendapatan Bagi tahun Berakhir 31 Disember 2024

	Note	***RM***	***RM***
Pendapatan kasar			*350,000*
Tolak :			
Saraan	*[1]*	*111,000*	
Keraian	*[2]*	*43,000*	
Pembaikan dan penyelenggaraan	*[3]*	*52,400*	

Susutnilai	*17,000*	
		(223,400)
		126,600
Tambah : lain-lain pendapatan		*55,000*
Untung bersih		*181,600*

Nota kepada akaun:

1. *Saraan termasuk:*

Jumlah gaji pekerja	*RM71,400*
Gaji Pn. Fauza	*RM18,000*
KWSP Pn. Fauza	*RM 3,100*
Sumbangan KWSP pekerja	*RM18,500*

2. *Keraian termasuk:*

Meraikan pembekal	*RM11,400*
Meraikan bakal pelanggan	*RM11,600*
Hari keluarga pekerja	*RM20,000*

3. *Pembaikan dan penyelenggaraan:*

Memasang pintu keluli rumahnya	*RM21,000*
Baiki penghawa dingin peribadi	*RM16,000*
Baiki kedai untuk perniagaan	*RM15,400*

4. *Elaun modal mesin yang digunakan dalam perniagaan berjumlah RM23,000.*

CLO1 ***Anda dikehendaki:***

Kirakan jumlah pendapatan Pn. Fauza untuk tahun taksiran 2024.

[10 markah]

QUESTION 4

a) Mr. Jamil owned a coffee shop in Johor Bahru. He is a resident in Malaysia. His wife, Mdm. Jamilah is an executive at one of the listed companies. They had the following income for the basis year 2024.

	Mr. Jamil (RM)	**Mdm. Jamilah (RM)**
Coffee shop:		
Adjusted income	220,000	
Capital allowance	7,000	
Balancing allowance	5,000	
Capital allowance carried forward	4,000	
Employment		60,500
Other incomes:		
Interest (Malaysian Government bond)	6,900	7,800
Royalty – book translation		22,000

Additional information:

i) They have three children:
Jufri (20 years old) is a student at University Sains Malaysia.
Jessy (16 years old) is a student at Sekolah Menengah Sains Muar, Johor.
Juljalal (14 years old) is schooling at Sekolah Menengah Benut, Pontian, Johor.

ii) They made the following tax claim for the year of assessment 2024:

	Mr. Jamil (RM)	Mdm. Jamilah (RM)
Life insurance:		
- Self	3,500	2,400
Employee Provident Fund (EPF)	5,800	3,200
Parent's medical	4,500	
Serious disease (wife)	6,000	
Purchase of books and reading materials	1,700	1,100
Medical & education insurance:		
- Second and third child	3,000	
Donation to approved institutions	8,000	2,000
Zakat	13,000	1,000

CLO1 **You are required to:**

Calculate the income tax payable by Mr. Jamil and Mdm. Jamilah for the year of assessment 2024 if they choose separate assessment. Mr. Jamil has claimed the tax relief for his children.

[20 marks]

CLO1 b) List **FIVE (5)** powers of Director General of Inland Revenue Board (IRB) under Income Tax Act 1967.

[5 marks]

SOALAN 4

a) *Encik Jamil memiliki Kedai Kopi di Johor Bahru. Beliau merupakan seorang pemastautin di Malaysia. Isteri beliau, Pn. Jamilah ialah seorang eksekutif di salah sebuah syarikat tersenarai. Mereka mempunyai pendapatan berikut untuk tahun asas 2024.*

	En. Jamil (RM)	***Pn. Jamilah (RM)***
Kedai Kopi:		
Pendapatan diselaraskan	*220,000*	
Elaun modal	*7,000*	
Elaun imbangan	*5,000*	
Elaun modal dibawa ke hadapan	*4,000*	
Penggajian		*60,500*
Pendapatan lain:		
Faedah (bon Kerajaan Malaysia)	*6,900*	*7,800*
Royalti – menterjemah buku		*22,000*

Maklumat tambahan:

i) Mereka mempunyai tiga orang anak:

Jufri (20 tahun) ialah pelajar di Universiti Sains Malaysia.

Jessy (16 tahun) merupakan pelajar di Sekolah Menengah Sains Muar, Johor.

Juljalal (14 tahun) belajar di Sekolah Menengah Benut, Pontian, Johor.

ii) Mereka membuat tuntutan cukai berikut untuk tahun taksiran 2024:

	En. Jamil (RM)	***Pn. Jamilah (RM)***
Insurans hayat:		
- Diri sendiri	*3,500*	*2,400*

Kumpulan Wang Simpanan Pekerja (KWSP)	*5,800*	*3,200*
Perubatan ibu bapa	*4,500*	
Penyakit serius (isteri)	*6,000*	
Pembelian buku dan bahan bacaan	*1,700*	*1,100*
Insurans perubatan dan pendidikan:		
- Anak kedua dan ketiga	*3,000*	
Derma kepada institusi yang diluluskan	*8,000*	*2,000*
Zakat	*13,000*	*1,000*

CLO1 *Anda dikehendaki:*

Mengira cukai pendapatan yang perlu dibayar oleh En. Jamil dan Pn. Jamilah bagi tahun taksiran 2024 jika mereka memilih taksiran berasingan. En. Jamil telah memilih sepenuhnya untuk pelepasan anak.

[20 markah]

CLO1 *b) Senaraikan **LIMA (5)** kuasa Ketua Pengarah Lembaga Hasil Dalam Negeri (LHDN) di bawah Akta Cukai Pendapatan 1967.*

[5 marks]

SOALAN TAMAT

APPENDIX/ LAMPIRAN

THE PRESCRIBE VALUE OF MOTORCAR AND ITS RELATED BENEFITS

Cost of car (when new) RM	Annual value of private usage of car (RM)	Fuel per Annum (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

A car of more than 5 years, the annual value of BIK (prescribed value) would be reduced by half.

OTHER BENEFITS

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

CAPITAL ALLOWANCES/ ELAUN MODAL

Type of Asset	Initial Allowance Rate (%)	Annual Allowance Rate (%)
Plant and machinery - General	20	14
Motor vehicle and heavy machinery	20	20
ICT equipment and computer software package	40	20
Office equipment, furniture and fittings, others	20	10

PERSONAL RELIEF/ PELEPASAN INDIVIDU

	RM
Individual (self)	9,000
Self-disabled	6,000
Wife / husband (max)	4,000
Disabled wife / husband	3,500
Children - below 18 years	2,000 (each)
- over 18 years old and received full time education	8,000 (each)
- disabled	6,000 (each)
- disable and received full time education	14,000 (each)
Life insurance	3,000 (max)
EPF	4,000 (max)
Parents' medical, dental, special needs and care expenses	8,000 (max)
Medical expenses include: - Serious disease (for self, spouse or child) - Fertility treatment (for self & spouse) - Vaccination (for self, spouse or child) – RM1,000 (max) - Complete medical examination (for self, spouse or child) - RM1,000 (max) - Disability child expenses (for child aged 18 and below) – RM4,000 (max) - Dental treatment (for self, spouse or child) – RM1,000 (max)	10,000 (max)
SOCSO	350 (max)
Supporting equipment	6,000 (max)
Fees for education	7,000 (max)
Skim Simpanan Pendidikan Nasional (SSPN)	8,000 (max)
Medical and education insurance	3,000 (max)
Lifestyle: (i) Purchase of books journals, magazines, printed newspaper and other similar publications (except banned reading materials) for self, spouse or child; (ii) Purchase of a personal computer, smartphone or tablet for self, spouse or child; (iii) Payment of monthly bill for internet subscription; (iv) Fees for self-skill enhancement courses.	2,500 (max)
Purchase of sports equipment, rental/ entry fees for sport Facilities, registration fees in sport competitions, gym membership and sport training fees for self, spouse or child	1,000 (max)
Breastfeeding equipment	1,000 (max)
Childcare fees (for child aged 6 years and below)	3,000 (max)
Cost related to Electric Vehicle (EV) charging facilities	2,500 (max)

TAX SCHEDULE FOR RESIDENT INDIVIDUAL YEAR OF ASSESSMENT 2024

Chargeable Income (RM)	Calculation (RM)	Rate (%)	Tax (RM)
0 - 5000	First 5,000	0	0
5,001 – 20,000	First 5,000		0
	Next 15,000	1	150
20,001 – 35,000	First 20,000		150
	Next 15,000	3	450
35,001 – 50,000	First 35,000		600
	Next 15,000	6	900
50,001 – 70,000	First 50,000		1,500
	Next 20,000	11	2,200
70,001 – 100,000	First 70,000		3,700
	Next 30,000	19	5,700
100,001 – 250,000	First 100,000		9,400
	Next 150,000	25	37,500
250,001 – 400,000	First 250,000		46,900
	Next 150,000	25	37,500
400,001 – 600,000	First 400,000		84,400
	Next 200,000	26	52,000
600,001 – 1,000,000	First 600,000		136,400
	Next 400,000	28	112,000
1,000,001 – 2,000,000	First 1,000,000		248,000
	Next 1,000,000	28	280,000
Exceeding 2,000,000	First 2,000,000		528,400
	Next ringgit	30	……..