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

DPA50163 : MALAYSIAN TAXATION 2

TARIKH : 13 MEI 2025
MASA : 2.30 PETANG - 4.30 PETANG (2 JAM)

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

Struktur (4 soalan)

Dokumen sokongan yang disertakan : Lampiran

JANGAN BUKA KERTAS SOALAN INI SEHINGGA DIARAHKAN

(CLO yang tertera hanya sebagai rujukan)

SULIT

INSTRUCTION:

This section consists of **FOUR (4)** subjective questions. Answers **ALL** questions.

ARAHAN :

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

QUESTION 1

CLO1 (a) (i) Define partnership.

[1 mark]

(ii) List **TWO (2)** types of partners in a partnership.

[2 marks]

(iii) State **TWO (2)** factors need to present for a partnership to exist according to Partnership Act 1961.

[2 marks]

CLO1 (b) Aziz and Edib are partners in a partnership business selling antiques knows as NAE Enterprises since 2020. Each of them contributed equal capital of RM50,000 and agreed to share benefit equally. On 1 May 2024, Nurul was admitted as a new partner with capital contribution of RM40,000. The partnership accounting year ends on 31 December each year. Below is the information related to the business:

	Aziz	**Edib**	**Nurul**
Salary per month (RM)	RM5,000	RM5,000	RM4,500
Capital contribution	RM50,000	RM50,000	RM40,000
Interest of capital (per annum)	8%	8%	8%
Profit sharing ratio	1	1	1
Divisible income for the year ended 31 December 2024	RM450,000		
Capital allowances for the year ended 31 December 2024	RM 60,000		

You are required to :

Allocate the Statutory Income for Aziz, Edib and Nurul for the year of assessment 2024.

[10 marks]

CLO1 (c) MHM Sdn Bhd, is a manufacturing packaging company for small medium businesses in a shopping complex building in Kedah with the following costs. The building is used 88% as a factory and 12% as an office.

Cost of land	RM350,000
Legal fee & stamp duty	RM22,500
(included RM 8,500 relating to fee acquisition of land)	
Architect fee	RM28,000
Cost of construction parking	RM32,000
Cost of construction of internal road	RM50,000
Building Construction cost	RM630,000
Wiring Cost	RM7,000
Plumbing Cost	RM6,500

You are required to :

Calculate the qualifying building expenditure for the building constructed by MHM Sdn Bhd.

[10 marks]

SOALAN 1

CLO1 (a) *(i) Berikan definisi perkongsian.*

[1 markah]

(ii) Senaraikan ***DUA (2)*** *jenis rakan kongsi bagi perkongsian.*

[2 markah]

(iii) Nyatakan ***DUA (2)*** *faktor yang perlu ada bagi kewujudan perkongsian mengikut Akta Perkongsian 1961.*

[2 markah]

CLO1 (b) *Aziz dan Edib adalah rakan kongsi dalam perniagaan perkongsian menjual barangan antik yang dikenali sebagai NAE Enterprises sejak 2020. Setiap rakan kongsi menyumbangkan modal yang sama sebanyak RM50,000 dan bersetuju untuk berkongsi manfaat secara sama rata. Pada 1 Mei 2024, Nurul telah diterima sebagai rakan kongsi baharu dengan sumbangan modal sebanyak RM40,000. Tahun perakaunan perkongsian berakhir pada 31 Disember setiap tahun. Di bawah adalah maklumat berkaitan perniagaan:*

	Aziz	***Edib***	***Nurul***
Gaji sebulan (RM)	RM5,000	RM5,000	RM4,500
Sumbangan modal	RM50,000	RM50,000	RM40,000
% Faedah (setahun)	8%	8%	8%
Nisbah perkongsian keuntungan	1	1	1
Pendapatan boleh dibahagikan 31 Disember 2024	RM450,000		
Elaun modal bagi tahun berakhir 31 Disember 2024	RM 60,000		

Anda dikehendaki :

Kirakan Pendapatan Berkanun bagi Aziz, Edib dan Nurul bagi tahun taksiran 2024.

[10 markah]

CLO1 (c) *MHM Sdn Bhd, ialah sebuah syarikat pembuatan pembungkusan bagi industri kecil sederhana di bangunan kompleks beli-belah di Selangor melibatkan kos berikut. Bangunan ini digunakan 88% sebagai kilang dan 12% sebagai pejabat.*

Kos tanah	*RM350,000*
Yuran guaman & duti setem (termasuk RM 8,500 berkaitan yuran pengambilan tanah)	*RM22,500*
Bayaran arkitek	*RM28,000*
Kos pembinaan tempat letak kereta	*RM32,000*
Kos pembinaan jalan dalam	*RM50,000*
Kos Pembinaan Bangunan	*RM630,000*
Kos Pendawaian	*RM7,000*
Kos paip	*RM6,500*

Anda dikehendaki :

Kirakan perbelanjaan bangunan yang layak bagi bangunan yang dibina oleh MHM Sdn. Bhd.

[10 markah]

QUESTION 2

CLO 1 (a) In the year of assessment 2024, categorize the incomes listed below as taxable or non-taxable.

i. Gains on the realization of long term investment.
ii. Dividend income from the investment in Maxis Bhd.
iii. Compensation from the trade creditors for defective goods
iv. Insurance compensation for loss of trading stock from Japan.
v. Rental Income from shop-lot (commercial property) at Kulim Hi-Tech Park.

[5 marks]

CLO 1 (b) DHAA Sdn Bhd is resident company which started on year 2010. They are manufacturers in Food and Beverage sector. The Statement of Comprehensive Income for the year ended 31 December 2024 is as below :

DHAA Sdn Bhd			
Statement of Comprehensive Income for the year ended 31 December 2024			
	Note	**RM**	**RM**
Sales			3,000,000
Less: Cost of sales			(1,800,800)
Gross profit			**1,199,200**
Add: Other income			
Gain on disposal of commercial property in Malaysia		30,000	
Interest income		17,000	47,000
Total income			**1,246,200**
Less: Expenses			
Loss on disposal of asset	1	20,900	
Entertainment	2	24,000	
Depreciation	3	60,000	
Repair and maintenance	4	33,000	
Bad debt written off		17,500	

Research and development cost		13,580	
Staff cost	5	110,000	
Professional fees		7,300	
Marketing cost		16,000	
Donation	6	22,000	324,280
Profit before tax			**921,920**

Notes:

1. DHAA Sdn. Bhd. has sold their non-commercial vehicle for RM25,000 which has a residual balance of RM45,000.

2. Entertainment expenses comprises :
   a) The annual dinner for staff amounted to RM10,000.
   b) A gift of flowers for the customer's opening of the outlet is worth RM5,000.

3. The capital allowances for the current year and those brought forward from the previous year were RM50,200 and RM20,000, respectively.

4. Included in repair and maintenance expenses is an amount of RM20,000 for improvements to the company's store.

5. A disabled worker's salary of RM25,000 is included in staff costs.

6. Donation comprises:
   a. Cash wakaf to the islamic school (approved by religious institution) of RM10,000.
   b. Donation of RM12,000 in cash to an approved institution.

You are required to:

Compute the chargeable income for DHAA Sdn. Bhd. for the year of assessment 2024.

[20 marks]

SOALAN 2

CLO 1 (a) *Dalam tahun taksiran 2024, kategorikan pendapatan-pendapatan berikut sama ada dikenakan cukai atau dikecualikan cukai.*

i. *Pendapatan realis pelaburan jangka panjang.*
ii. *Pendapatan dividen daripada pelaburan dalam Maxis Bhd.*
iii. *Pampasan diperolehi daripada pemiutang dagangan kerana barang rosak.*
iv. *Pampasan insuran kerana kehilangan stok dagangan dari Jepun.*
v. *Pendapatan sewa lot kedai (hartanah komersial) di Taman Kulim Hi-Tech.*

[5 markah]

CLO 1 (b) *DHAA Sdn Bhd merupakan syarikat yang bermastautin memulakan perniagaan pada tahun 2010. Syarikat ini pengeluar di sektor makanan dan minuman. Penyata Pendapatan Komprehensif bagi tahun berakhir 31 Disember 2024 seperti dibawah :*

DHAA Sdn Bhd ***Penyata Pendapatan Komprehensif bagi tahun berakhir 31 Disember 2024***			
	Note	***RM***	***RM***
Jualan			*3,000,000*
Tolak : Kos barang dijual			*(1,800,800)*
Untung Kasar			***1,199,200***
Tambah: Pendapatan Lain			
Untung jualan hartanah komersial di Malaysia		*30,000*	
Pendapatan faedah		*17,000*	*47,000*
Jumlah Pendapatan			***1,246,200***
Tolak : Perbelanjaan			
Kerugian jualan aset	*1*	*20,900*	
Keraian	*2*	*24,000*	
Susutnilai	*3*	*60,000*	
Pembaikan dan penyelenggaraan	*4*	*33,000*	
Hutang lapuk hapuskira		*17,500*	

Kos penyelidikan dan pembangunan		*13,580*	
Kos staf / pekerja	*5*	*110,000*	
Yuran professional		*7,300*	
Kos pemasaran		*16,000*	
Derma	*6*	*22,000*	*324,280*
Untung sebelum cukai			***921,920***

Notes:

1. *DHAA Sdn. Bhd. telah menjual kenderaan bukan komersial pada harga RM25,000 dimana baki residual adalah RM45,000.*

2. *Belanja-belanja keraian terdiri dari :*
   - *a) Jamuan akhir tahun pekerja berjumlah RM10,000.*
   - *b) Hadiah bunga-bunga untuk pelancaran pembukaan cawangan syarikat pelanggan berjumlah RM5,000.*

3. *Elaun modal bagi tahun semasa dan dibawa dari tahun sebelum ini adalah RM50,200 dan RM 20,000, masing-masing.*

4. *Termasuk dalam belanja-belanja pembaikan dan penyelenggaraan bernilai RM20,000 adalah untuk menambahbaik stor syarikat.*

5. *Gaji pekerja kurang upaya bernilai RM25,000 termasuk dalam kos staf/pekerja.*

6. *Derma terdiri dari :*
   - *a. Wakaf tunai kepada sekolah aliran Islam (disahkan oleh institusi agama) bernilai RM10,000.*
   - *b. Derma sebanyak RM12,000 secara tunai kepada institusi yang dibenarkan.*

Anda dikehendaki :

Kirakan pendapatan bercukai bagi DHAA Sdn. Bhd. bagi tahun taksiran 2024.

[20 markah]

QUESTION 3

CLO 1 (a) List **FIVE (5)** categories of the promoted activities and products that are able to claim pioneer status in Malaysia.

[5 marks]

CLO 1 (c) Barokah Sdn. Bhd. is a small and medium-sized enterprise (SME) company located in Kulim Hi-Tech Park. They also applied for pioneer status and the investment tax allowance (ITA), but they only claimed the ITA after determining that it was more profitable. They applied for ITA, which was granted on 1 January 2024. The relevant information for the year of assessment is as follows :

Rental Income	RM48,000
Capital Allowance	RM1,230,000
Adjusted income from business	RM1,480,000
Qualifying capital expenditure (QE)	RM2,150,000

You are required to :

Calculate the tax payable of Barokah Sdn. Bhd. for the year of assessment 2024.

[12 marks]

CLO 1 (c) Mr. Murad is a Malaysian resident in 2024. He disposed of his shop-lot located in Lunas, Kedah Darul Aman. The relevant information as follows :

Date of Acquisition	1 Feb 2020	Date of Disposal	1 Jun 2024
Cost of purchase	RM480,000	Renovation Cost	RM150,000
Stamp Duty and legal fee on purchase	RM25,000	Deposit forfeited	RM10,000
		Incidental cost on dispose	RM12,500
		Received from selling the property	RM750,300

You are required to :

Calculate the Real Property Gain Tax (RPGT) (if any) for Mr. Murad for the year of assessment 2024.

[8 marks]

SOALAN 3

CLO 1 (a) *Senaraikan **LIMA (5)** kategori produk dan aktiviti digalakkan yang boleh menuntut taraf perintis di Malaysia.*

[5 markah]

CLO 1 (b) *Barokah Sdn. Bhd. merupakan syarikat kecil dan sederhana yang bertempat di Taman Hi-Tech. Syarikat memohon taraf perintis dan elaun cukai pelaburan (ECP), tetapi mereka hanya menuntut ECP selepas menentukan ia lebih menguntungkan. Mereka memohon ECP dan diluluskan pada 1 Januari 2024. Maklumat yang berkaitan untuk tahun taksiran adalah seperti berikut:*

Pendapatan sewa	*RM48,000*
Elaun modal	*RM1,230,000*
Pendapatan larasan perniagaan	*RM1,480,000*
Perbelanjaan modal layak	*RM2,150,000*

Anda dikehendaki :

Kirakan cukai kena bayar bagi Barokah Sdn. Bhd. untuk tahun taksiran 2024.

[12 markah]

CLO 1 (c) *Encik Murad merupakan pemastautin di Malaysia dalam tahun 2024. Beliau telah menjual lot kedainya di Lunas, Kedah Darul Aman. Maklumat yang berkaitan adalah seperti berikut :*

Tarikh perolehan	*1 Feb 2020*	*Tarikh penjualan*	*1 Jun 2024*
Kos belian lot kedai	*RM480,000*	*Kos pengubahsuaian*	*RM150,000*
Duti setem dan bayaran guaman semasa pembelian	*RM25,000*	*Deposit yang dirampas*	*RM10,000*
		Kos sampingan semasa penjualan	*RM12,500*
		Penerimaan hasil jualan lot kedai	*RM750,300*

Anda dikehendaki :

Mengira Cukai Keuntungan Hartanah (CKHT) (jika ada) untuk Encik Murad bagi tahun taksiran 2024. *[8 markah]*

QUESTION 4

CLO1 (a) Sales and Service Tax (SST) was implemented in Malaysia on 1 September 2018 to replace the Goods and Service Tax (GST). Noname Sdn Bhd is a multinational company which involved actively in the import and export activities. Based on the the information given below, you are required to compute the sales tax and service tax the company is involved to import its products.

Sales Tax	RM750,000
Import Duties	14%
Sales Tax Rate	5%

Interpret the chargeable sales tax in terms of:

(i) Total charge for import duty [3 marks]

(ii) Total taxable goods [3 marks]

(iii) Sales tax payable [3 marks]

(iv) Scope of charge of sales tax under Section 8 (1) Sales Tax Act 2018. [1 mark]

CLO1 (b) Mr. Tan is registered as a disabled person and married to Mrs. Alia. Below are their total income and claims for 31 December 2024:

	Tan (RM)	**Alia (RM)**
Total income	25,200	112,000
EPF deducted from salary		(8,380)
Life Insurance premium	(2,200)	
Own medical expenses for a serious disease	(7,200)	
Donation paid to an approved institution	(4,500)	(3,000)
Computer	(3,600)	

Mr. Tan and Mrs. Alia have three (3) children. The eldest is over 18 and unmarried and is studying at Universiti Utara Malaysia. The other two (2) are under 18. They decided to share the children relief equally.

You are required to:
Calculate chargeable income under separate and joint assessment for Mr Tan and Mrs Alia for year assessment 2024.

[10 marks]

CLO1 (c) Based on the situation in question 4(b), analyse and advise them on which types of assessment options will reduce their tax liability.

[5 marks]

SOALAN 4

CLO1 (a) *Cukai Jualan dan Perkhidmatan (SST) telah dilaksanakan di Malaysia pada 1.9.2018 bagi menggantikan Cukai Barang dan Perkhidmatan (GST). Noname Sdn Bhd ialah sebuah syarikat multinasional yang terlibat secara aktif dengan aktiviti import dan eksport. Berdasarkan maklumat yang diberikan di bawah, anda dikehendaki mengira cukai jualan dan cukai perkhidmatan yang syarikat terlibat untuk mengimport produknya.*

Cukai Jualan	*RM750,000*
Duti Import	*14%*
Kadar Cukai Jualan	*5%*

Tafsirkan cukai jualan dari segi:

(i) Jumlah caj untuk duti import *[3 markah]*

(ii) Jumlah barang bercukai *[3 markah]*

(iii) Cukai jualan kena dibayar *[3 markah]*

(iv) Skop caj cukai jualan di bawah Seksyen 8 (1) Akta Cukai Jualan 2018. *[1 markah]*

CLO1 (b) *Encik Tan berdaftar sebagai OKU dan berkahwin dengan Puan Alia. Butiran pendapatan dan tuntutan mereka untuk 31 Disember 2024:*

	Tan (RM)	***Alia (RM)***
Jumlah pendapatan	*25,200*	*112,000*
Potongan KWSP dari Gaji		*(8,380)*
Premium insurans nyawa	*(2,200)*	
Perbelanjaan perubatan bagi penyakit serius	*(7,200)*	
Derma dibayar kepada institusi yang diluluskan	*(4,500)*	*(3,000)*
Komputer	*(3,600)*	

Encik Tan dan Puan Alia mempunyai tiga (3) orang anak. Anak sulung berusia lebih 18 tahun dan belum berkahwin dan sedang menuntut di Universiti Utara Malaysia. Dua (2) lagi berumur bawah 18 tahun. Mereka memutuskan untuk berkongsi pelepasan anak-anak secara sama rata.

Anda dikehendaki:
Kirakan pendapatan dikenakan cukai dibawah taksiran berasingan dan bersama bagi Mr Tan dan Mrs Alia bagi tahun taksiran 2024.

[10 markah]

CLO1 (c) *Berdasarkan situasi di soalan 4(b), analisis dan nasihatkan mereka jenis taksiran cukai yang dapat mengurangkan liabiliti cukai mereka.*

[5 markah]

SOALAN TAMAT

APPENDIX

LAMPIRAN

INCOME TAX RATES

KADAR CUKAI PENDAPATAN

Resident Individual / *Individu Pemastautin*			
Chargeable Income (RM) ***Pendapatan Bercukai (RM)***		**YA 2024** ***TT 2024***	
		Tax Rate *Kadar Cukai* (%)	Tax *Cukai* (RM)
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
	15,000	3	450
35,001 – 50,000	On the first 35,000		600
	Next 15,000	6	900
50,001 – 70,000	On the first 50,000		1,500
	Next 20,000	11	2,200
70,001 – 100,000	On the first 70,000		3,700
	Next 30,000	19	5,700
100,001 – 300,000	On the first 100,000		9,400
	Next 300,000	25	75,000
400,001 – 600,000	On the first 400,000		84,400
	Next 200,000	26	52,000
600,001 – 2,000,000	On the first 600,000		136,400
	Next 1,400,000	28	392,000
Exceeding 2,000,000	On the first 2,000,000		528,400
	Next ringgit	30	

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 (YA 2023 and YA 2024)

No.	Individual Relief Types	YA 2023 (RM)	YA 2024 (RM)
1 .	Taxpayer	9,000	9,000
	Disabled Taxpayer (additional)	6,000	6,000
2.	i. **Spouse –** if he/she has no income or elects for combined assessment ii. **Alimony** payment to former wife • Payments made in **pursuance of a court order for separation** • Such payment would be allowed as a relief to a **maximum of RM4,000.** [The alimony payment received by the ex-wife is assessable under S4(e)]	4,000	4.000
	Disabled spouse (additional)	5,000	5,000
3.	Supporting equipment for disabled taxpayer, spouse, children or parent (max)	6,000	6,000
4.	Unmarried children (claimed by either husband or wife) o Each child [below 18 years of age] o Each child [over 18 years of age] who is receiving full-time education : a. "A-Level", certificate, matriculation or preparatory courses b. receiving further education in Malaysia in respect of an award of diploma or higher (excluding matriculation/ preparatory courses)* c. further education outside Malaysia in respect of an award of degree or its equivalent (including Master or Doctorate)* *the courses and universities must be recognized by the Government [refer to www.jpa.gov.my]	2,000 2,000 8,000 8,000	2,000 2,000 8,000 8,000

No.	**Individual Relief Types**	**YA 2023 (RM)**	**YA 2024 (RM)**
	o Disabled child	6,000	6,000
	o Disabled child pursuing tertiary education (additional)	8,000 Total RM14,000	8,000 Total RM14,000
5.	Purchase of breastfeeding equipment [applicable to working women with children aged up to 2 years and can be claimed once every 2 years)	1,000 (restricted)	1,000 (restricted)
6.	Fees paid to child care centres and kindergartens registered with the Department of Social Welfare or the Ministry of Education for children aged up to 6 years	3,000 (restricted)	3,000 (restricted)
7.	Life insurance and EPF INCLUDING not through salary deduction i. Pensionable civil servants with no deduction for EPF • Takaful or life insurance premium ii. OTHER than pensionable government employees • Takaful or life insurance premium • Contribution to EPF / approved scheme iii. Voluntary contribution for EPF (self-employed and pensionable civil servants)	7,000 (restricted) 3,000 (restricted) 4,000 (restricted) 4,000 (restricted)	7,000 (restricted) 3,000 (restricted) 4,000 (restricted) 4,000 (restricted)
8.	Education and medical insurance (INCLUDING not through salary deduction)	3,000 (restricted)	3,000 (restricted)
9.	Education fees (taxpayer) i. any course of study up to tertiary level, other than a degree at Masters or Doctorate level, undertaken for the purpose of acquiring legal, accounting, Islamic financing, technical, vocational, industrial, scientific or technological qualification or skill ii. any course of study for a degree at Masters or Doctorate level undertaken for the purpose of acquiring any qualification or skill iii. any course of study undertaken for the purpose of upskilling and self-enhancement, limited to RM2,000 (until YA 2023, extended to YA 2026).	7,000 (restricted)	7,000 (restricted)

No.	**Individual Relief Types**	**YA 2023 (RM)**	**YA 2024 (RM)**
10.	Medical expenses for parents (medical condition certified by medical practitioner)	8,000 (restricted)	8,000 (restricted)
11.	Supporting equipment for disabled taxpayer, spouse, children or parent (max).	6,000 (restricted)	6,000 (restricted)
	Medical expenses for fertility treatment for taxpayer or spouse **[restricted to RM500]**		
	Medical expenses for: • self, spouse or child suffering from a serious disease; • expenses incurred on fertility treatment; • vaccination up to RM1,000 (including fees of up to RM1,000 incurred by self, spouse or child for complete medical examination, COVID-19 detection test and mental health examinations or consultations); • diagnostic assessment of learning disability or early intervention program or rehabilitation treatment for learning disability for a child below 18 years old, up to RM4,000 • dental examination or treatment by dental practitioners registered with the Malaysian Dental Council for self, spouse or child, limited to RM1,000 (W.e.f YA 2024).	10,000 (restricted)	10,000 (restricted)
12.	Lifestyle relief consolidated with the following: • purchase or subscription of books, journals, magazines, newspaper and other similar publications (in the form of hardcopy or electronic) for the purpose of enhancing knowledge • purchase of personal computer, smartphone or tablet • internet subscription • purchase of sports equipment and gym memberships (reclassified to be included in the special tax relief for "Sports Equipment and Activities" w.e.f YA 2024) • fees for self-skill enhancement courses (w.e.f. YA 2024)	2,500 (restricted)	2,500 (restricted)
	Sports Equipment and Activities relief for own use, spouse or child: • Cost of purchasing sports equipment, entry / rental fees for sports facilities and registration fees for sports competition • Gym membership fees (reclassified from lifestyle relief w.e.f 2024) • Sports training fees charged by registered sports clubs / societies / companies (w.e.f YA 2024).	500 (restricted)	500 (restricted)

No.	Individual Relief Types	YA 2023 (RM)	YA 2024 (RM)
13.	Net deposit in *Skim Simpanan Pendidikan Nasional* (SSPN) *(Total deposit in YA MINUS total withdrawal in YA)* *Example : Deposit RM6,000, withdraw RM1,500 in YA 2024, the relief is RM4,500*	8,000 (restricted)	8,000 (restricted)
14.	Deferred Annuity and Private Retirement Scheme (PRS) *(w.e.f YA 2012 until YA 2025 – Bajet 2021)*	3,000	3,000
15.	Contribution to the Social Security Organization (SOCSO)	350	350
16.	Domestic travel expenses i. Accommodation at premises registered with the Commissioner of Tourism under the Tourism Industry Act 1992; and ii. Entrance fees to a tourist attraction Registered accommodation premises can be check thru link of : http://www.motac.gov.my/semakan/hotel-daftar	1,000 (restricted)	1,000 (restricted)
17.	Expenses related to Electric Vehicle (EV) charging facilities including installation, rental, hire-purchase of equipment or subscription fees (extended to YA 2027)	2,500 (restricted)	2,500 (restricted)

REBATES

Chargeable income not exceeding RM35,000

	RM
Individual	400
Spouse	400
Zakat	Full amount

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

OTHER BENEFITS

	RM per year
Semi-furnished with furniture in the lounge, dining room or bedroom	840
Semi-furnished with furniture as above plus air-conditionersand/or curtains and carpets	1,680
Fully furnished premises	3,360

TAX RATE FOR RESIDENT COMPANY (YA 2024)

		With effect from YA 2023 (Rate)
A.	**Company or Non-SMEs** **Needs to fulfill the following conditions:** • paid-up capital > RM2.5 million • paid-up capital < RM2.5m , but Gross Income > RM50m	**24%**
B.	**Small and Medium Scale Company (SMEs)** • 1^{st} RM150,000 of chargeable income • Next RM450,000 • In excess of RM600,000 **Needs to fulfill the following conditions:** • Paid up capital ≤ RM2.5m • Gross income of all business ≤ RM50m • W.e.f from YA 2024, less than 20% of the paid-up capital in respect of the resident company is directly owned by foreign shareholder* at the beginning of the basis period. *Foreign shareholder means : one or more companies incorporated outside Malaysia or one or more individuals who are not Malaysian citizens.	 **15%** **17%** **24%**
C.	Non-resident company	**24%**

REAL PROPERTY GAIN TAX RATES

KADAR-KADAR CUKAI KEUNTUNGAN HARTA – TANAH (With effect from 1.1.2022)

Disposal Period *Tempoh 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 *Dalam tahun ketiga selepas pemerolehan*	30	30	30
In the fourth year after acquisition date *Dalam tahun keempat selepas tarikh pemerolehan*	20	20	30
In the fifth year after acquisition date *Dalam tahun kelima selepas tarikh pemerolehan*	15	15	30
In the sixth year after acquisition date or thereafter *Dalam tahun keenam selepas tarikh pemerolehan atau seterusnya*	10	0	10