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 I : 2025/2026

DPA40133 : MALAYSIAN TAXATION 1

TARIKH : 27 NOVEMBER 2025
MASA : 11.30 PAGI – 1.30 PETANG (2 JAM)

Kertas ini mengandungi **TUJUH BELAS (17)** 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) i. Define direct tax and indirect tax.

[3 marks]

ii. List **TWO (2)** examples of indirect tax.

[2 marks]

CLO1 (b) Every individual can obtain residence status in Malaysia for taxation purposes under Section 7 of the Income Tax Act 1967 (ITA 1967). Discuss the differences between Section 7(1)(b) and Section 7(1)(d) of the ITA 1967.

[5 marks]

CLO1 (c) Mr. Hayate, a Japanese citizen, has been appointed to oversee his company's operations in Malaysia. He was a resident in Malaysia for the year 2019. The following is a record of his presence in Malaysia from 2020 to 2024:

Date	Note
01/01/2020 - 31/03/2020	Japan
01/04/2020 - 31/08/2020	Malaysia
01/09/2020 - 31/10/2020	Japan
01/11/2020 - 10/12/2020	Malaysia
11/12/2020 - 20/12/2020	Japan - Visited his sick children
21/12/2020 - 31/12/2020	Malaysia
01/01/2021 - 29/02/2021	Japan
01/03/2021 - 30/04/2021	Malaysia
01/05/2021 - 31/10/2021	Japan

01/11/2021 - 31/01/2022	Malaysia
01/02/2022 - 28/02/2022	Singapore – Attended a course related to his job in Malaysia
01/03/2022 - 15/07/2022	Malaysia
16/07/2022 - 31/12/2022	Japan
01/01/2023 - 28/02/2023	Malaysia
01/03/2023 - 31/12/2023	Japan
01/01/2024 - 30/05/2024	Malaysia

You are required to prepare a table to determine the residence status for Mr. Hayate from the year of assessment 2020 to 2024.

[15 marks]

SOALAN 1

CLO1 *(a)* *i.* *Defunisikan cukai langsung dan cukai tidak langsung.*

[3 marks]

ii. *Senaraikan* ***DUA (2)*** *contoh cukai tidak langsung.*

[2markah]

CLO1 *(b)* *Setiap individu boleh mendapat status taraf bermastautin di Malaysia bagi tujuan pencukaian di bawah Seksyen 7 Akta Cukai Pendapatan (ACP) 1967. Bincangkan perbezaan di antara Seksyen 7(1)(b) dan Seksyen7(1)(d) ACP 1967.*

[5 markah]

CLO1 *(c)* *En. Hayate, warganegara Jepun, telah dilantik untuk menyelia operasi syarikatnya di Malaysia. Beliau telah bermastautin di Malaysia untuk tahun 2019. Berikut adalah rekod kehadiran beliau di Malaysia dari tahun 2020 hingga 2024:*

Tarikh	*Nota*
01/01/2020 - 31/03/2020	*Jepun*
01/04/2020 - 31/08/2020	*Malaysia*
01/09/2020 - 31/10/2020	*Jepun*
01/11/2020 - 10/12/2020	*Malaysia*
11/12/2020 - 20/12/2020	*Jepun - Menziarahi anaknya yang sakit*
21/12/2020 - 31/12/2020	*Malaysia*
01/01/2021 - 29/02/2021	*Jepun*
01/03/2021 - 30/04/2021	*Malaysia*
01/05/2021 - 31/10/2021	*Jepun*
01/11/2021 - 31/01/2022	*Malaysia*
01/02/2022 - 28/02/2022	*Singapura - Menghadiri kursus berkaitan pekerjaannya di Malaysia*
01/03/2022 - 15/07/2022	*Malaysia*
16/07/2022 - 31/12/2022	*Jepun*
01/01/2023 - 28/02/2023	*Malaysia*
01/03/2023 - 31/12/2023	*Jepun*
01/01/2024 - 30/05/2024	*Malaysia*

Anda dikehendaki menyediakan jadual untuk menentukan taraf mastautin bagi En. Hayate dari tahun taksiran 2020 sehingga 2024.

[*15 markah*]

QUESTION 2

CLO1 (a) Section 13(1)(a) of the Income Tax Act 1967 (ITA 1967) states that the gross income of an employee in respect of gains or profits from employment, whether in the form of money or otherwise, arises from having or exercising an employment.

Outline **FIVE (5)** types of employment income under Section 13(1)(a) of the ITA 1967.

[5 marks]

CLO1 (b) Mr. Farhan, is an engineer at Remaco Sdn Bhd. He has served the company since 1 April 2015. He retired at the age of 54 on 31 December 2024 and was awarded a gratuity of RM150,000. His income for the year 2024 is as follows:

Net salary	RM11,125 per month (EPF 11%)
Entertainment allowance (official duty)	RM40,000 per year
Leave passages:	
Pulau Redang	RM3,000
Tokyo	RM10,000

A fully furnished house was provided, which has a defined value of RM2,500 per month (including RM1,000 value of furniture).

You are required to calculate the adjusted income from employment of Mr. Farhan for the year of assessment 2024.

[10 marks]

CLO1 (c) Mr. Syakir rented his terrace house to Miss Hanis, who was the first tenant, at a monthly rent of RM1,500 from 1 February 2024. The information regarding deposits and expenses incurred is as follows:

Deposits:

Rent deposit	RM3,000
Electricity and water deposits	RM1,000

Expenses:

Quit rent and assessment	RM1,200 yearly
Fire insurance	RM900 yearly
Repair of ceiling on 1.6.2024	RM1,300
Installation of air-conditioning unit	RM2,800

You are required to detail of adjusted rental income of Mr. Syakir for the year of assessment 2024.

[10 marks]

SOALAN 2

CLO1 *(a)* *Seksyen 13(1)(a) Akta Cukai Pendapatan (ACP) 1967 menyatakan bahawa pendapatan kasar seorang pekerja berhubung dengan keuntungan atau faedah daripada suatu penggajian, sama ada dalam bentuk wang atau selainnya, adalah kerana mempunyai atau menjalankan sesuatu pekerjaan.*

Terangkan secara ringkas ***LIMA (5)*** *jenis pendapatan penggajian di bawah Seksyen 13(1)(a) ACP 1967.*

[5 markah]

CLO1 *(b)* *En. Farhan ialah seorang jurutera di Remaco Sdn Bhd. Beliau telah berkhidmat dengan syarikat tersebut sejak 1 April 2015. Beliau bersara pada usia 54 tahun pada 31 Disember 2024 dan menerima gratuiti sebanyak RM150,000.*
Pendapatan beliau bagi tahun 2024 adalah seperti berikut:

Gaji bersih	*RM11,125 sebulan (EPF 11%)*
Elaun keraian (tugas rasmi)	*RM40,000 setahun*
Tiket percutian:	
Pulau Redang	*RM3,000*
Tokyo	*RM10,000*

Sebuah rumah berperabot lengkap telah disediakan dengan nilai tertentu sebanyak RM2,500 sebulan (termasuk nilai perabot RM1,000). Anda dikehendaki mengira pendapatan terlaras daripada penggajian En. Farhan bagi tahun taksiran 2024.

[10 markah]

CLO1 *(c)* *En. Syakir menyewakan rumah teresnya kepada Cik Hanis, yang merupakan penyewa pertama, pada kadar sewa RM1,500 sebulan bermula 1 Februari 2024. Maklumat mengenai deposit dan perbelanjaan yang ditanggung adalah seperti berikut:*

Deposit:

Deposit sewa	*RM3,000*
Deposit elektrik dan air	*RM1,000*

Perbelanjaan:

Cukai pintu dan cukai taksiran	*RM1,200 tahunan*
Insurans kebakaran	*RM900 tahunan*
Baiki siling pada 1.6.2024	*RM1,300*
Pemasangan unit pendingin hawa	*RM2,800*

Anda dikehendaki untuk memperincikan pendapatan sewa terselaras En. Syakir bagi tahun taksiran 2024.

[10 markah]

QUESTION 3

CLO1 (a) Nora, the owner of Mom's Bread and Pastry, manufactures a variety of breads, cookies, cakes and pastries. The company's financial year ends on 31 December. On 1 May 2023, the company purchased a van on hire purchase for commercial use. The terms and conditions for the hire purchase were as follows:

Cash price	RM100,000
Deposit	RM24,400
Monthly installments	commenced in June 2023
Hire purchase period	7 years

Calculate the capital allowance for Mom's Bread and Pastry for the relevant years of assessment up to year of assessment 2024.

[10 marks]

(b) Allowable deductions against business income are specifically provided under Section 33 of the Income Tax Act 1967.

Explain **FIVE (5)** types of expenses that qualify for deduction against business income.

[5 marks]

CLO1 (c) Mr. Zamri is the owner and also the manager of Zamzam Autoparts, a business selling small components for motor vehicles. The following is the Statement of Comprehensive Income for the year ended 31 December 2024:

Zamzam Autoparts Statement of Comprehensive Income for the Year Ended 31 December 2024			
	Notes	RM	RM
Sales			385,780
Less: Cost of sales			(198,350)
Gross profit			187,430
Less:			
Depreciation		5,280	
Salary and bonus	1	81,400	
Entertainment expenses	2	4,620	
Bad debts	3	2,475	
EPF contributions	4	13,816	
Utilities expenses	5	4,400	(111,991)
Net profit			75,439

Notes to the Accounts:

1. Salary and Bonus consist of:

Mr. Zamri	RM30,800
Employees	RM37,620
A disabled employee	RM12,980

2. Entertainment Expenses consist of:

Yearly gathering for employees	RM1,320
Entertaining existing clients	RM3,300

3. Bad Debts consist of:

General provision for bad debts	RM1,375
Specific provision for bad debts	RM1,100

4. EPF Contributions consist of:

Zamri	RM3,696
Employees	RM10,120

5. Utilities expenses include a deposit for electricity and water amounting to RM1,650.

You are required to calculate the adjusted business income of Mr. Zamri for the year of assessment 2024.

[10 marks]

SOALAN 3

CLO1 *(a)* *Nora, pemilik Mom's Bread and Pastry, mengeluarkan pelbagai jenis roti, biskut, kek dan pastri. Tahun kewangan syarikat berakhir pada 31 Disember. Pada 1 Mei 2023, syarikat membeli sebuah van secara sewa beli untuk kegunaan komersil. Terma dan perjanjian untuk sewa beli adalah seperti berikut:*

Harga tunai	*RM100,000*
Deposit	*RM24,400*
Ansuran bulanan	*bermula Jun 2023*
Tempoh sewa beli	*7 tahun*

Kira elaun modal untuk Mom's Bread and Pastry bagi tahun taksiran yang berkaitan sehingga tahun taksiran 2024.

[*10 markah*]

CLO1 *(b)* *Potongan yang dibenarkan terhadap pendapatan perniagaan diperuntukkan secara khusus di bawah Seksyen 33, Akta Cukai Pendapatan 1967.*

Terangkan ***LIMA (5)*** *jenis perbelanjaan yang layak untuk potongan terhadap pendapatan perniagaan.*

[5 markah]

CLO1 *(c)* *En. Zamri adalah pemilik dan juga pengurus Zamzam Autoparts, perniagaan menjual komponen kecil untuk kenderaan bermotor. Berikut ialah Penyata Pendapatan Komprehensif bagi tahun berakhir 31 Disember 2024:*

Zamzam Autoparts *Penyata Pendapatan Komprehensif bagi Tahun Berakhir 31 Disember 2024*			
	Nota	*RM*	*RM*
Jualan			*385,780*
Tolak: Kos jualan			*(198,350)*
Untung kasar			*187,430*
Tolak:			
Susut nilai		*5,280*	
Gaji dan bonus	*1*	*81,400*	
Perbelanjaan keraian	*2*	*4,620*	
Hutang lapuk	*3*	*2,475*	
Caruman KWSP	*4*	*13,816*	
Perbelanjaan utiliti	*5*	*4,400*	*(111,991)*
Untung bersih			*75,439*

Nota kepada akaun:

1. *Gaji dan Bonus terdiri daripada:*

En. Zamri	*RM30,800*
Pekerja	*RM37,620*
Seorang pekerja kurang upaya	*RM12,980*

2. *Perbelanjaan keraian terdiri daripada:*

Perhimpunan tahunan untuk pekerja	*RM1,320*
Meraikan pelanggan sedia ada	*RM3,300*

3. *Hutang lapuk terdiri daripada:*

Peruntukan hutang lapuk am	*RM1,375*
Peruntukan hutang lapuk khusus	*RM1,100*

4. *Caruman KWSP terdiri daripada:*

En. Zamri	*RM3,696*
Pekerja	*RM10,120*

5. *Perbelanjaan utiliti termasuk deposit elektrik dan air sebanyak RM1,650.*

Anda dikehendaki untuk mengira pendapatan perniagaan terselaras En. Zamri bagi tahun taksiran 2024.

[10 markah]

QUESTION 4

CLO1 (a) Mr. Junaidi is a resident in Malaysia for the year of assessment 2024 and works as a surveyor at a company in Johor Bahru. His total income for the year of assessment 2024 is RM90,000. His wife, Mrs. Juhainis, is a fulltime housewife, and they have five (5) children as follows:

Child name	Age/years old	Status
Jebat	24	Engaged, final-year student at the University of Glasgow
Jayden	21	Undergraduate student at University of Liverpool
Jihad	19	Undergraduate student at Institut Pendidikan Guru, Kampus Perlis
Jazlan	11	Student at SK Sri Tebrau
Jezlyn	5	Student at Larkin Kindergarten (passed away in December 2024 due to an accident)

He also has incurred the following expenses for the year assessment 2024.

1. Children's medical insurance RM1,700.
2. Children's education insurance RM1,500.
3. Kindergarten fees for Jezlyn RM4,800.
4. Medical bills for his ill parents RM3,000.
5. Life insurance for his wife RM1,200.
6. Smart tablet for Jihad RM2,700.
7. Employee Provident Fund (EPF) RM6,500.
8. Social Security Organization (SOCSO) RM240.
9. Zakat RM1,500.

Calculate the tax payable by Mr. Junaidi for the year assessment 2024.

[20 marks]

CLO1 (b) List **FIVE (5)** documents that must be kept by a taxpayer.

[5 marks]

SOALAN 4

CLO1 *(a)* *Encik Junaidi adalah seorang pemastautin di Malaysia bagi tahun taksiran 2024 dan bekerja sebagai juruukur di sebuah syarikat di Johor Bahru. Jumlah pendapatan beliau bagi tahun taksiran 2024 ialah RM90,000. Isteri beliau, Puan Juhainis, merupakan suri rumah sepenuh masa, dan mereka mempunyai lima orang anak seperti berikut:*

Nama anak	***Umur/tahun***	***Status***
Jebat	*24*	*Telah bertunang, pelajar tahun akhir di University of Glasgow*
Jayden	*21*	*Pelajar Ijazah di University of Liverpool*
Jihad	*19*	*Pelajar Ijazah di Institut Pendidikan Guru, Kampus Perlis*
Jazlan	*11*	*Pelajar SK Sri Tebrau*
Jezlyn	*5*	*Pelajar Tadika Larkin (meninggal dunia pada Disember 2024 kerana kemalangan)*

Beliau juga telah menanggung perbelanjaan berikut bagi tahun taksiran 2024:

1. *Insurans perubatan anak-anak RM1,700.*
2. *Insurans pendidikan anak-anak RM1,500*
3. *Yuran tadika untuk Jezlyn RM4,800.*
4. *Bil perubatan untuk ibu bapanya yang sakit RM3,000.*
6. *Insurans nyawa untuk isteri RM1,200.*
7. *Tablet pintar untuk Jihad RM2,700*
8. *Kumpulan Wang Simpanan Pekerja (KWSP) RM6,500.*
9. *Pertubuhan Keselamatan Sosial (PERKESO) RM240.*
10. *Zakat RM1,500.*

Kira cukai yang perlu dibayar oleh En. Junaidi bagi tahun taksiran 2024.

[20 markah]

CLO1 *(b)* *Senaraikan **LIMA (5)** dokumen yang perlu disimpan oleh pembayar cukai.*

[5 markah]

SOALAN TAMAT

APPENDIX / *LAMPIRAN*

VALUE OF MOTOR VEHICLE BENEFITS

Cost of motorcar (New)	Annual prescribed benefit of motorcar	Annual prescribed benefit of petrol
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 prescribe 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 curtain and carpet.	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
ICT equipment and computer software package	40	20
Office equipment, furniture and fittings, others	20	10

PERSONAL RELIEF / *PELEPASAN INDIVIDU*

RELIEF	RM
Self	9,000
Disable self, additional	6,000
Spouse/Alimony	4,000
Disabled spouse, additional	5,000
Child (unmarried):	
Per child (below 18 years old)	2,000
Per child (18 years old and above)-full time education A-Level, certificate, matriculation, or preparatory courses.	2,000
Per child (18 years and above)-full time higher education Diploma level and above in Malaysia Degree level and above outside Malaysia	8,000
Disable child	6,000
Disable child, additional	8,000
Life insurance premiums or voluntary contribution to EPF	3,000
voluntary or obligatory EPF contribution and contributions to pension schemes by individual or public servants	4,000
Education insurance premium or medical benefits	3,000
Deferred annuity and private retirement scheme (PRS)	3,000
Medical treatment, special needs and care expenses for parents	8,000
Education fees	7,000

Basic supporting equipment	6,000
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
Lifestyle	2,500
Sport equipment and activities	1,000
Purchase of breastfeeding equipment	1,000
Childcare fees to a childcare centre or a kindergarten	3,000
Net saving in Skim Simpanan Pendidikan Nasional (SSPN)	8,000
Contribution to Social Security Organization (SOCSO)	350
Costs related to Electric Vehicle (EV) charging facilities	2,500

REBATES / *REBAT*

Chargeable income not exceeding RM35,000

REBATES	Individual	Spouse
RM	400	400

INCOME TAX RATES / *KADAR CUKAI PENDAPATAN*

Resident Individual / *Individu Pemastautin*			
Chargeable Income (RM)	**Calculation (RM)**	**Tax Rate %**	**Tax (RM)**
0 – 5,000	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
85,001 - 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
	Above 2,000,000	30	.....