



BAHAGIAN PEPERIKSAAN DAN PENILAIAN
JABATAN PENDIDIKAN POLITEKNIK DAN KOLEJ KOMUNITI
KEMENTERIAN PENDIDIKAN TINGGI

JABATAN PERDAGANGAN

PEPERIKSAAN AKHIR

SESI I : 2023/2024

DPA40133: MALAYSIAN TAXATION 1

TARIKH : 18 DISEMBER 2023

MASA : 11.15AM – 1.15PM (2 JAM)

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

Bahagian A: Subjektif (4 soalan)

Dokumen sokongan yang disertakan : Jadual Cukai

**JANGAN BUKA KERTAS SOALAN INI SEHINGGA
DIARAHKAN**

(CLO yang tertera hanya sebagai rujukan)

INSTRUCTION:

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

ARAHAN :

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

QUESTION 1

- CLO1 (a) (i) Define direct and indirect taxes. Give **ONE (1)** example for each. [3 marks]
- (ii) State the agencies that manage and collect direct tax and indirect tax revenue. [2 marks]
- CLO1 (b) Compare **TWO (2)** tax treatments between resident and non-resident individuals. [5 marks]
- CLO1 (c) Mr. Saleem Khan is a citizen of India, who was assigned to manage his company branch in Malaysia since January 2015. He was a resident under the Section 7(1)(a) of Income Tax Act 1967 from year 2015 until 2017. Below are the patterns of his stays from year 2018 until 2022:

Period	Location	Remarks
01/01/2018 – 28/02/2018	Pakistan	Went on a holiday with his family
01/03/2018 – 31/03/2018	Malaysia	
01/04/2018 – 28/02/2019	India	Visited his parents who were undergoing medical treatment
01/03/2019 – 01/04/2020	Malaysia	
02/04/2020 – 30/04/2021	India	
01/05/2021 – 31/05/2021	Malaysia	
01/06/2021 – 31/08/2021	Indonesia	Attended a conference

01/09/2021 – 30/11/2021	Malaysia	
01/12/2021 – 14/01/2022	Mecca	Performed Umrah
15/01/2022 – 30/04/2022	Malaysia	

You are required to;

Calculate Mr. Saleem Khan's number of days in Malaysia and complete his residence status with the relevant section for the year of assessment 2018 up to the year of assessment 2022.

[15 marks]

SOALAN 1

CLO1 (a) (i) *Takrifkan cukai langsung dan cukai tidak langsung. Berikan SATU (1) contoh untuk setiap satu.*

[3 markah]

(ii) *Nyatakan agensi-agensi yang mengurus dan mengutip hasil cukai langsung dan cukai tidak langsung.*

[2 markah]

CLO1 (b) *Bandingkan DUA (2) layanan percukaian antara individu pemastautin dan bukan pemastautin.*

[5 markah]

CLO1 (c) *Encik Saleem Khan ialah warganegara India, yang ditugaskan untuk menguruskan cawangan syarikatnya di Malaysia sejak Januari 2015. Beliau telah bermastautin di bawah Seksyen 7(1)(a) Akta Cukai Pendapatan 1967 dari tahun 2015 hingga 2017. Berikut adalah corak keberadaan beliau dari tahun 2018 sehingga 2022:*

<i>Tempoh</i>	<i>Lokasi</i>	<i>Catatan</i>
<i>01/01/2018 – 28/02/2018</i>	<i>Pakistan</i>	<i>Bercuti bersama keluarga</i>
<i>01/03/2018 – 31/03/2018</i>	<i>Malaysia</i>	

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<i>01/04/2018 – 28/02/2019</i>	<i>India</i>	<i>Menziarahi ibu bapanya yang sedang menjalani rawatan perubatan</i>
<i>01/03/2019 – 01/04/2020</i>	<i>Malaysia</i>	
<i>02/04/2020 – 30/04/2021</i>	<i>India</i>	
<i>01/05/2021 – 31/05/2021</i>	<i>Malaysia</i>	
<i>01/06/2021 – 31/08/2021</i>	<i>Indonesia</i>	<i>Menghadiri persidangan</i>
<i>01/09/2021 – 30/11/2021</i>	<i>Malaysia</i>	
<i>01/12/2021 – 14/01/2022</i>	<i>Mekah</i>	<i>Menunaikan Umrah</i>
<i>15/01/2022 – 30/04/2022</i>	<i>Malaysia</i>	

Anda dikehendaki;

Mengira bilangan hari Encik Saleem Khan berada di Malaysia dan melengkapkan status mastautin beliau dengan seksyen yang berkaitan bagi tahun taksiran 2018 sehingga tahun taksiran 2022.

[15 markah]

QUESTION 2

CLO1 (a) Explain **THREE (3)** full exemption of retirement gratuity. [5 marks]

CLO1 (b) Mr. Badrol, a Malaysian resident, has a contract of employment with Garuda Muda Sdn. Bhd. His income for year 2022 are as follows:

Salary	RM 135,000
Bonus	RM 20,000

Additional information:

1. Reimbursement of salary in respect of a driver employed by him amounted to RM4,600.
2. The child care allowance for his daughter, amounted to RM2,100.
3. The company provided him a car, including the petrol. The annual value of benefit in respect of the car is RM9,000 and petrol of RM2,100. It was agreed by the Inland Revenue Board (IRB) that, 2/3 of the time the car was used for personal purposes.
4. During the first month of the year 2022, the company provided him with accommodation at Delima Hotel. The hotel room charge was RM7,500.
5. The company provided him an unfurnished house from 1 February to 31 December 2022. The company paid the rental of RM4,500 per month.
6. Garuda Muda Sdn. Bhd. employed a domestic servant for Mr. Badrol at a monthly salary of RM600 commencing 1 May 2022.

You are required to:

Calculate the gross employment income of Mr. Badrol for the year assessment of 2022.

[10 marks]

CLO1 (c) Explain **FIVE (5)** conditions that interest income for individual residents will be exempted from tax.

[10 marks]

SOALAN 2

CLO1 (a) Terangkan **TIGA (3)** pengecualian penuh bagi ganjaran persaraan.
[5 markah]

CLO1 (b) Encik Badrol, seorang pemastautin di Malaysia, mempunyai kontrak pekerjaan dengan Garuda Muda Sdn. Bhd. Pendapatan beliau untuk tahun 2022 adalah seperti berikut:

Gaji	RM 135,000
Bonus	RM 20,000

Maklumat tambahan:

1. Pembayaran balik gaji berkaitan pemandu yang diambil bekerja olehnya berjumlah RM4,600.
2. Elaun penjagaan anak untuk anak perempuannya berjumlah RM2,100.
3. Syarikat menyediakannya sebuah kereta, termasuk petrol. Nilai tahunan manfaat bagi kereta itu ialah RM9,000 dan petrol RM2,100. Ia telah dipersetujui oleh Lembaga Hasil Dalam Negeri (LHDN) bahawa, 2/3 daripada masa kereta itu digunakan adalah untuk tujuan peribadi.
4. Pada bulan pertama tahun 2022, beliau telah disediakan penginapan di Delima Hotel. Caj bilik hotel berjumlah RM7,500.
5. Syarikat menyediakan kepadanya rumah tanpa perabot dari 1 Februari hingga 31 Disember 2022. Syarikat membayar sewa RM4,500 sebulan.
6. Garuda Muda Sdn. Bhd. menggaji seorang pembantu rumah tempatan untuk Encik Badrol dengan gaji bulanan RM600 bermula 1 Mei 2022.

Anda dikehendaki:

Kirakan pendapatan kasar penggajian Encik Badrol bagi tahun taksiran 2022.

[10 markah]

CLO1

(c) Terangkan **LIMA (5)** pendapatan faedah yang diterima oleh individu bermastautin yang dikecualikan cukai.

[10 markah]

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QUESTION 3

CLO1

- a) Teguh Sdn. Bhd. purchased a new model of Toyota Liteace van for business used and licensed for commercial transportation on 20 October 2022. The accounting year ends on 31 December each year. The van was bought on a hire purchase agreement as follows.

Cash price	RM115,000
Deposit	RM29,800
Monthly instalment	RM1,570
Date of 1 st instalment	1 November 2022
Instalment period	5 years

Required;

Compute the capital allowance for the year of assessment 2022.

[10 marks]

CLO1

- b) Discuss **FOUR (4)** conditions to be fulfilled before a person can claim capital allowance.

[5 marks]

CLO1

- c) Mr. Abdul has the following business income for the year assessment 2022. His business is selling components of motor vehicles accessories. The business closes its account every 31 December:

Mr. Abdul Enterprise

Income Statement for the year ended 31 December 2022

	Notes	RM	RM
Sales			250,000
Less Cost of sales			(99,000)
Gross profit			151,000
Add <u>Other Income:</u>			
Dividend received from Malaysia's company			1,000

	152,000
Less <u>Expenditure:</u>	
Salary and bonus	1 53,900
Entertainment expenses	2 2,800
Repair of the leaking roof	1,300
Professional fees	3 2,200
Advertising	4 1,800
Donation to the public hospital	4,000
Employee Provident Fund (EPF)	5 9,600 (75,600)
Net Profit	76,400

Notes to the account:

1.	<u>Salary and bonus</u>	RM
	Mr. Abdul	15,300
	Employees	26,600
	Disabled employees	12,000
2.	<u>Entertainment expenses</u>	
	Dinner with Mr. Abdul's family	800
	Dinner with employees	2,000
3.	<u>Professional fees</u>	
	Tax filing fee	1,400
	Legal fee for bank loan	800
4.	<u>Advertising</u>	
	Purchase of a new business signboard	1,800
5.	<u>EPF</u>	
	Mr. Abdul	1,900
	Employees	7,700

Additional information:

1. Current year capital allowance amounted to RM6,900.
2. Unabsorbed business losses amounted to RM12,000.
3. Balancing charge amounted to RM1,200.

You are required to:

Calculate the total income of Mr. Abdul for the year assessment 2022.

[10 marks]

UNIT PEPERIKSAAN PHT

SOALAN 3

- CLO1 a) Teguh Sdn. Bhd. telah membeli model baharu Van Toyota Liteace untuk kegunaan perniagaan dan dilesenkan sebagai kenderaan perdagangan pada 20 Oktober 2022. Tempoh perakaunan berakhir pada 31 Disember setiap tahun. Van tersebut dibeli secara perjanjian sewa beli seperti berikut. Kirakan elaun modal hingga tahun taksiran 2022.

Harga tunai	RM115,000
Deposit	RM29,800
Ansuran bulanan	RM1,570
Tarikh ansuran pertama	1 November 2022
Tempoh ansuran	5 tahun

Dikehendaki;

Mengira elaun modal bagi tahun taksiran 2022.

[10 markah]

- CLO1 b) Bincangkan **EMPAT (4)** keadaan yang perlu dipenuhi sebelum seseorang itu layak menuntut elaun modal.

[5 markah]

- CLO1 c) En. Abdul mempunyai pendapatan perniagaan seperti berikut bagi tahun taksiran 2022. Perniagaannya adalah menjual komponen aksesori kenderaan bermotor. Perniagaan menutup akaun setiap 31 Disember:

En. Abdul Enterprise

Penyata Pendapatan bagi tahun berakhir 31 Disember 2022

	Nota	RM	RM
Jualan			250,000
Tolak Kos jualan			(99,000)
Untung kasar			151,000
Tambah <u>Lain-lain pendapatan:</u>			
Dividen diterima dari syarikat Malaysia			1,000

152,000

Tolak Perbelanjaan:

<i>Gaji dan bonus</i>	<i>1</i>	<i>53,900</i>	
<i>Belanja keraian</i>	<i>2</i>	<i>2,800</i>	
<i>Belanja baiki bumbung bocor</i>		<i>1,300</i>	
<i>Yuran profesional</i>	<i>3</i>	<i>2,200</i>	
<i>Pengiklanan</i>	<i>4</i>	<i>1,800</i>	
<i>Derma kepada hospital awam</i>		<i>4,000</i>	
<i>Kumpulan Wang Simpanan Pekerja</i>	<i>5</i>	<i>9,600</i>	<i>(75,600)</i>
<i>Untung bersih</i>			<i>76,400</i>

Nota kepada akaun:

<i>1. <u>Gaji dan bonus</u></i>	<i>RM</i>
<i>En. Abdul</i>	<i>15,300</i>
<i>Pekerja</i>	<i>26,600</i>
<i>Pekerja kurang upaya</i>	<i>12,000</i>
<i>2. <u>Belanja keraian</u></i>	
<i>Makan malam bersama keluarga En. Abdul</i>	<i>800</i>
<i>Makan malam bersama pekerja</i>	<i>2,000</i>
<i>3. <u>Yuran profesional</u></i>	
<i>Yuran cukai</i>	<i>1,400</i>
<i>Yuran guaman untuk pinjaman</i>	<i>800</i>
<i>4. <u>Pengiklanan</u></i>	
<i>Beli papan iklan perniagaan baharu</i>	<i>1,800</i>
<i>5. <u>Kumpulan Wang Simpanan Pekerja</u></i>	
<i>En. Abdul</i>	<i>1,900</i>
<i>Pekerja</i>	<i>7,700</i>

Maklumat tambahan:

- 1. Elaun modal tahun semasa berjumlah RM6,900.*
- 2. Kerugian perniagaan belum serap berjumlah RM12,000.*
- 3. Cajimbangan berjumlah RM1,200.*

Anda dikehendaki;

Mengira jumlah pendapatan En. Abdul bagi tahun taksiran 2022.

[10 markah]

UNIT PEPERIKSAAN PHT

QUESTION 4

- CLO1 a) Below is the information regarding the income and expenses of the husband and wife, Wafa and Wazir for the year of assessment 2022.

	<u>Wafa</u> <u>RM</u>	<u>Wazir</u> <u>RM</u>
Salary	45,000	86,000
Dividend (net)	-	3,000
Rental income	2,000	
Parents' medical expenses	3,500	4,000
Zakat	-	300
EPF	-	4,200
Life insurance premium	2,800	4,000

They have four (4) children and agreed that the child relief is claimed by En. Wazir:

- a. Adam, aged 23 is studying at the University of Adelaide. The total amount spent by Wazir was RM12,000.
- b. Idris, aged 17 is disabled and not schooling.
- c. Nuh, 10 years old is attending a primary school.
- d. Huda, 3 months old and passed away in May 2022.

Additional information:

1. During the year, Wazir donates RM400 to the public hospital.
2. In July 2022, Wazir purchased a wheel chair for his mother amounting to RM4,400 and also an inhaler machine for his mother in law amounting to RM450.
3. Wazir furthers his studies to improve his technical skills and paid RM7,600 per year for fee.

You are required to;

Compute the tax payable for Wafa and Wazir for the year assessment 2022 if they agreed for a separate assessment.

[20 marks]

CLO1

- b) List **FIVE (5)** documents that need to be kept by a taxpayer for the duration of seven years.

[5 marks]

UNIT PEPERIKSAAN PHT

SOALAN 4

- CLO1 a) Maklumat di bawah adalah berkaitan pendapatan dan perbelanjaan suami isteri, Wafa dan Wazir bagi tahun taksiran 2022.

	<u>Wafa</u> <u>RM</u>	<u>Wazir</u> <u>RM</u>
Gaji	45,000	86,000
Dividen (bersih)	-	3,000
Pendapatan sewa	2,000	
Belanja perubatan ibubapa	3,500	4,000
Zakat	-	300
KWSP	-	4,200
Premium insurans nyawa	2,800	4,000

Mereka mempunyai empat (4) orang anak dan bersetuju bahawa pelepasan anak dituntut oleh En.Wazir :

- Adam, berusia 23 tahun, sedang belajar di University of Adelaide. Jumlah yang dibelanjakan oleh Wazir adalah RM12,000.
- Idris, berusia 17 tahun, anak kurang upaya dan tidak bersekolah.
- Nuh, 10 tahun dan masih di sekolah rendah.
- Huda, berusia 3 bulan namun telah meninggal dunia pada Mei 2022.

Maklumat tambahan:

- Dalam tahun tersebut, Wazir mendermakan RM400 kepada hospital awam.
- Pada Julai 2022, Wazir membeli kerusi roda untuk kegunaan ibunya RM4,400 dan juga mesin penyedut gas untuk kegunaan ibu mertuanya berjumlah RM450.
- Wazir menyambung pengajian untuk meningkatkan kemahiran teknikal untuk dirinya sendiri dan membayar yuran pengajian sebanyak RM7,600 setahun.

Anda dikehendaki;

Mengira cukai pendapatan Wafa dan Wazir bagi tahun taksiran 2022 jika mereka memilih taksiran berasingan.

[20 markah]

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

[5 markah]

END OF QUESTIONS

SOALAN TAMAT

UNIT PEPERIKSAAN PHT

APPENDIX / LAMPIRAN**VALUE OF MOTOR VEHICLE BENEFITS**

Cost of motorcar (New) (RM)	Annual prescribed benefit of motorcar (RM)	Annual prescribed 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 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
Office equipment, furniture and fittings	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 and contribution to approve funds	7,000
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 for self, spouse or child suffering from a serious disease, expenses incurred on fertility treatment, or vaccination up to RM1,000	8,000
Lifestyle	2,500

Lifestyle, additional	2,500
Lifestyle, additional sport activity	500
Purchase of breastfeeding equipment	1,000
Child care fees to a child care centre or a kindergarten	3,000
Net saving in Skim Simpanan Pendidikan Nasional (SSPN)	8,000
Contribution to Social Security Organization (SOCSO)	350
Domestic travel expenses	1,000
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)		Tax Rate %	Tax (RM)
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	13	2,600
70,001 - 100,000	70,000		4,400
	30,000	21	6,300
100,001 - 250,000	100,000		10,700
	150,000	24	36,000
250,001 - 400,000	250,000		46,700
	150,000	24.5	36,750
400,001 - 600,000	400,000		83,450
	200,000	25	50,000

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600,001 - 1,000,000	600,000		133,450
	400,000	26	104,000
1,000,001 - 2,000,000	1,000,000		237,450
	400,000	28	280,000
Exceeding 2,000,000	2,000,000		517,450
	Above 2,000,000	30

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