

**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 : 2022/2023**

**DPA50163: MALAYSIAN TAXATION 2**

**TARIKH : 13 JUN 2023**

**MASA : 8.30 AM – 10.30 AM (2 JAM)**

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Kertas ini mengandungi **DUA PULUH SATU (21)** halaman bercetak.

Bahagian A: Struktur (4 soalan)

Dokumen sokongan yang disertakan : Tiada

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**JANGAN BUKA KERTAS SOALAN INI SEHINGGA DIARAHKAN**

(CLO yang tertera hanya sebagai rujukan)

**SECTION A : 100 MARKS**

**BAHAGIAN A : 100 MARKAH**

**INSTRUCTION:**

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

**ARAHAN :**

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

**QUESTION 1**

CLO1 (a) State **FIVE (5)** types of partnership.

[5 marks]

CLO1 (b) Friends Partners is a partnership providing accounting services owned by Alia and Akira. It was established on 1<sup>st</sup> August 2019. The closing date of the account is on 31<sup>st</sup> December every year. Given below are few items extracted from the partnership's accounts and agreement for the year ended 31<sup>st</sup> December 2022:

1. Provisional adjusted income RM310,275
2. Personal expenses for Alia RM 1,500
3. Education insurance premium for Akira's son RM 1,000
4. The terms of the agreement between Alia and Akira are as follows:

	Alia	Akira
Partner's salary (monthly)	RM4,000	RM4,000
Profit-sharing ratio	1/2	1/2
Interest on capital (yearly)	RM2,500	RM2,500
Capital contribution	RM50,000	RM50,000

On 1<sup>st</sup> August 2022, the partnership invited Zamri to become a partner. Starting on the date, the new terms of the agreement are as follows:

	Alia	Akira	Zamri
Partner's salary (monthly)	RM4,000	RM4,000	RM2,500
Profit sharing ratio	4/10	4/10	2/10
Interest on capital (year)	RM2,500	RM2,500	RM375

Capital contribution	RM50,000	RM50,000	RM30,000
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You are required to calculate the **Divisible Income** of Friends Partners for the year of assessment 2022.

[10 marks]

CLO1

(c) Ribu Jadi Sdn Bhd constructed a building and completed it in March 2018. The company's financial year end is on 31<sup>st</sup> December annually. The following expenditures were incurred to construct the building.

Expenditure	RM
Cost of land	300,000
Legal fee and stamp duty (RM9,500 relates to acquisition of land)	22,000
Commission to building planner	30,000
Construction cost	2,350,000

Ribu Jadi Sdn Bhd used 1/12 of the building as showroom and the remaining as factory until November 2022. On 23<sup>rd</sup> November 2022, this building was sold to Bina Hebat Holding for RM2,500,000 (including cost of land RM300,000).

You are required to:

Calculate the **Industrial Building Allowance** for Ribu Jadi Sdn Bhd up to the year of assessment 2022.

[10 marks]

## SOALAN 1

CLO1 (a) Nyatakan **LIMA (5)** jenis perkongsian.

[5 markah]

CLO1 (b) *Friends Partners* adalah perkongsian yang menyediakan perkhidmatan perakaunan yang dimiliki oleh Alia dan Akira. Perkongsian tersebut ditubuhkan pada 1 Ogos 2019. Tarikh tutup akaun adalah pada 31 Disember setiap tahun. Berikut merupakan beberapa perkara yang diambil dari maklumat perakaunan dan perjanjian perkongsian untuk tahun berakhir 31 Disember 2022:

1. Pendapatan larasan sementara RM310,275

2. Belanja peribadi Alia RM 1,500

3. Premium insuran pendidikan untuk anak Akira RM 1,000

4. Terma dan syarat perjanjian di antara Alia dan Akira adalah seperti berikut:

	Alia	Akira
Gaji pekongsi (bulanan)	RM4,000	RM4,000
Nisbah perkongsian untung	1/2	1/2
Faedah atas modal (tahunan)	RM2,500	RM2,500
Sumbangan modal	RM50,000	RM50,000

Pada 1 Ogos 2022, perkongsian mengajak Zamri menjadi pekongsi. Bermula dari tarikh tersebut, terma dan syarat perjanjian yang baru adalah seperti berikut:

	Alia	Akira	Zamri
Gaji pekongsi (bulanan)	RM4,000	RM4,000	RM2,500
Nisbah perkongsian untung	4/10	4/10	2/10
Faedah atas modal (tahunan)	RM2,500	RM2,500	RM375
Sumbangan modal	RM50,000	RM50,000	RM30,000

Anda dikehendaki untuk mengira **Pendapatan Boleh Agih** bagi *Friends Partners* untuk tahun taksiran 2022.

[10 markah]

- CLO1 (c) *Ribu Jadi Sdn Bhd membina bangunan dan siap sepenuhnya pada bulan Mac 2018. Tempoh perakaunan syarikat berakhir pada 31 Disember setiap tahun. Berikut adalah perbelanjaan yang dibelanjakan untuk membina bangunan ini:*

<i>Perbelanjaan</i>	<i>RM</i>
<i>Kos tanah</i>	<i>300,000</i>
<i>Yuran perundangan dan duti setem (RM9,500 berkaitan pemerolehan tanah)</i>	<i>22,000</i>
<i>Komisen kepada perancang bangunan</i>	<i>30,000</i>
<i>Kos pembinaan</i>	<i>2,350,000</i>

*Ribu Jadi Sdn Bhd menggunakan 1/12 daripada bangunan ini sebagai bilik pameran dan selebihnya sebagai kilang sehingga November 2022. Pada 23 November 2022, bangunan ini telah dijual kepada Bina Hebat Holding pada harga RM2,500,000 (termasuk kos tanah RM300,000).*

*Anda dikehendaki untuk:*

*Mengira **Elaun Bangunan Industri** untuk Ribu Jadi Sdn Bhd sehingga tahun taksiran 2022.*

[10 markah]

## QUESTION 2

- CLO1 (a) List **FIVE (5)** expenses incurred by the company in Malaysia that are qualified as double deduction.

[5 marks]

- CLO1 (b) Kayangan Holding Bhd, a company with a paid-up share capital of RM2.44 million on 1<sup>st</sup> July 2020 closes their accounts annually on 30<sup>th</sup> June. Its Statement of Profit and Loss Income for the financial year ended 30<sup>th</sup> June 2022 is as follows:

Kayangan Holding Bhd			
<b>Statement of Profit and Loss Income for the year ended 30<sup>th</sup> June</b>			
<b>2022</b>			
	Note	RM'000	RM'000
Sales			39,000
<b>Less: Cost of Sales</b>	1		<u>(30,000)</u>
Gross Profit			9,000
<b>Add: Other Income</b>			
Dividend Income		9	
Compensation received on breach of business contract		60	
Interest from overdue trade debt		12	81
<b>Less: Expenses</b>			
Marketing Expenses	2	222	
Finance Charges	3	7	
Salaries	4	6,013	
Loss on disposal asset		5	
Tax Filling Fees (paid to approved tax agent)		<u>19</u>	<u>(6,266)</u>
<b>Profit Before Taxation</b>			<b><u>2,815</u></b>

**Notes to the account:**

1. Cost of Sales includes:

- Depreciation of plant, property and equipment at RM9,000,000
- Payments to approved research and development (R&D) company comprise of:
  - i. Cost of plant and machinery for R&D at RM47,000
  - ii. Research staff salaries at RM997,000
  - iii. Materials for research project at RM147,000

2. Marketing expenses comprised of:

- Cash donation to unapproved institution amounted RM95,000

- Sponsoring the Ramadhan Kareem Festival which qualifies Kayangan Holding Bhd to advertise the company's products for free during the festival amounted to RM30,000
- Souvenir with company's logo for a customer's annual dinner amounted RM84,000

3. Finance charges includes:

Interest expense arising from the bank loan for investment to earn the dividend income.

4. Salaries include remuneration RM10,000 for a certified disabled staff by the relevant authority.

5. Capital allowances for the year of assessment 2022 have been computed at RM133,000.

You are required to:

Calculate **Tax Payable Income** for Kayangan Holding Bhd for the year of assessment 2022.

[20 marks]

## SOALAN 2

CLO1 (a) *Senaraikan **LIMA (5)** perbelanjaan yang dilakukan oleh syarikat di Malaysia yang layak sebagai potongan dua kali.*

[5 markah]

CLO1 (b) *Kayangan Holding Bhd, sebuah syarikat yang mempunyai modal saham berbayar berjumlah RM2.44 juta pada 1 Julai 2020, menutup akaun mereka pada setiap 30 Jun. Penyata Pendapatan Untung dan Rugi bagi Kayangan Holding Bhd bagi tahun kewangan berakhir 30 Jun 2022 seperti berikut:*

<b>Kayangan Holding Bhd</b>			
<b>Penyata Pendapatan Untung dan Rugi bagi tahun berakhir 30 Jun 2022</b>			
	<i>Nota</i>	<i>RM'000</i>	<i>RM'000</i>
<i>Jualan</i>			39,000
<b><i>Tolak: Kos Jualan</i></b>	<i>1</i>		<u>(30,000)</u>
<i>Untung Kasar</i>			9,000
<b><i>Tambah: Pendapatan Lain</i></b>			
<i>Pendapatan Dividen</i>		9	
<i>Pampasan diterima atas pembatalan kontrak perniagaan</i>		60	
<i>Faedah atas tunggakan hutang penghutang</i>		12	81
<b><i>Tolak: Belanja</i></b>			
<i>Belanja Pemasaran</i>	<i>2</i>	222	
<i>Caj Kewangan</i>	<i>3</i>	7	
<i>Gaji</i>	<i>4</i>	6,013	
<i>Rugi Pelupusan Aset</i>		5	
<i>Yuran cukai (bayar kepada agen cukai yang sah)</i>		<u>19</u>	<u>(6,266)</u>
<b><i>Untung Sebelum Cukai</i></b>			<b><u>2,815</u></b>

**Nota kepada Akaun:**

1. Kos jualan termasuk:

- Susutnilai loji, hartanah dan peralatan pada RM9,000,000.
- Bayaran kepada syarikat penyelidikan dan pembangunan yang diluluskan terdiri daripada:
  - i. Kos loji dan mesin untuk penyelidikan dan pembangunan ialah RM47,000.
  - ii. Gaji kakitangan penyelidikan sebanyak RM997,000.
  - iii. Bahan untuk projek penyelidikan RM147,000.

2. Belanja pemasaran termasuk:



- *Derma tunai kepada institusi yang tidak diluluskan berjumlah RM95,000.*
- *Menaja Festival Ramadhan Kareem yang melayakkan Kayangan Holding Bhd untuk iklankan produk syarikat secara percuma sepanjang pesta tersebut berlangsung berjumlah RM30,000.*
- *Cenderahati beserta logo syarikat kepada pelanggan pada majlis makan malam tahunan berjumlah RM84,000.*

3. *Caj kewangan terdiri daripada:*

- *Perbelanjaan faedah ke atas pinjaman bank untuk membiayai pelaburan bagi memperolehi pendapatan dividen.*

4. *Gaji adalah termasuk saraan kakitangan kelainan upaya sebanyak RM10,000 yang disahkan oleh pihak berkenaan.*

5. *Elaun Modal bagi tahun taksiran 2022 berjumlah RM133,000.*

*Anda dikehendaki:*

*Mengira **Cukai Kena Bayar** oleh Kayangan Holding Bhd untuk tahun taksiran 2022.*

*[20 markah]*

### QUESTION 3

CLO1 (a) List down **TWO (2)** differences between Pioneer Status and Investment Tax allowance

[5 marks]

CLO1 (b) Minimonic Bhd, a resident company located in Kota Kinabalu, Sabah, has been enjoying Investment Tax Allowance since 2021. The relevant information for the year ending 31<sup>st</sup> December is as follows:

	<b>2021</b>	<b>2022</b>
	<b>RM</b>	<b>RM</b>
Adjusted income	220,000	200,000
Capital allowance	20,000	50,000
<b>Capital expenditure</b>		
Plant & Machinery	150,000	30,000
Office equipment	66,000	-
Building	300,000*	100,000

*\*Building includes RM200,000 house for company's manager.*

**Required:**

Determine the **chargeable income** for Minimonic Bhd for the year assessment 2021 and 2022.

[12 marks]

- CLO1 (c) Mek Comel, a Malaysian resident purchased a terrace house RM300,000 at Gong Badak, Kuala Terengganu on 1<sup>st</sup> April 2019. The legal fee for acquisition was RM3,000. Mek Comel installed a new built in kitchen cabinet, cost RM25,000. She also paid RM5,000 for the interest on loan made to buy the house. Due to the loss of her job, she sold her house on 1<sup>st</sup> January 2022 for RM400,000.

Calculate the **real property gain tax payable** for Mek Comel.

[8 marks]

### SOALAN 3

- CLO1 (a) Senaraikan **DUA (2)** perbezaan antara Taraf Perintis dan Elaun Pelaburan Cukai

[5 markah]

- CLO1 C1 (b) Minimonic Bhd, sebuah syarikat pemastautin bertempat di Kota Kinabalu, Sabah, telah menikamti Elaun Pelaburan Cukai semenjak 2021. Maklumat yang relevan bagi tahun berakhir 31 Disember adalah seperti berikut:

	<b>2021</b>	<b>2022</b>
	<b>RM</b>	<b>RM</b>
Pendapatan terselaras	220,000	200,000
<u>Elaun modal</u>	20,000	50,000
<b><u>Perbelanjaan modal</u></b>		
Loji & Mesin	150,000	30,000
Peralatan pejabat	66,000	-
Bangunan	300,000*	100,000

\*Bangunan termasuk RM200,000 untuk rumah pengurus syarikat

#### **Dikehendaki:**

Tentukan **pendapatan boleh cukai** untuk Minimonic Bhd bagi tahun taksiran 2021 dan 2022

[12 markah]

- CLO1 (c) *Mek Comel, pemastautin Malaysia telah membeli sebuah rumah teres pada harga RM300,000 di Gong Badak, Kuala Terengganu pada 1 April 2019. Yuran guaman untuk mendapatkan rumah tersebut adalah RM3,000. Mek Comel telah memasang kabinet dapur baru bernilai RM25,000. Mek Comel juga turut membayar RM5,000 untuk faedah atas pinjaman yang dibuat untuk membeli rumah tersebut. Disebabkan kehilangan pekerjaannya, Mek Comel telah menjual rumah tersebut pada 1 Januari 2022 pada harga RM400,000.*

*Kira cukai yang perlu dibayar untuk **cukai keuntungan harta tanah** bagi Mek Comel.*

[8 markah]

#### QUESTION 4

- CLO1 (a) Cakna Sdn Bhd is a service tax registrant company. The service tax as per invoice amounting RM10,000 dated on 16 March 2022. Below are payments made by the company.

Date	RM
20 May 2022	2,000
20 June 2022	3,000
20 July 2022	3,000
20 August 2022	2,000

Detail the computation of the penalty on the late payment.

[10 marks]

- CLO1 (b) Azie is a lecturer at the private institution in Kuala Lumpur. She is 35 years old and a 10 year married women. However, she has no children yet. Azie and her spouse choose separate assessment for year assessment 2022. Below are the information on tax affairs for Azie on the year of assessment 2022.

**i. Income (per annum)**

	<b>RM</b>
Employment	48,000
Royalty* <i>*Translation of books requested by Minister Of Higher Education</i>	24,000

**ii. Expenses (per annum)**

	<b>Notes</b>	<b>RM</b>
Internet subscription		800
Books		500
Sport attire		250
Wheelchair	1	6,200
Life insurance		2,000
Education fee	2	8,000
Donation	3	3,000

**Additional information:**

1. Azie bought a wheelchair for her mother who is sick and no longer can walk.
2. Azie pursues her studies at Phd level at UMS and pays her studies fees annually.
3. RM3,000 of the donation is to an approved institution.

Calculate the tax payable in respect of Azie for a year assessment 2022.

[10 marks]

- CLO1 (c) Based on the answer in question 4(b), figure out **FIVE (5)** suggestions on how Azie can minimize her tax payable.

[5 marks]

**SOALAN 4**

- CLO1 (a) *Cakna Sdn Bhd merupakan syarikat perkhidmatan yang berdaftar untuk cukai. Cukai perkhidmatan seperti di inouis berjumlah RM10,000 pada 16 Mac 2022. Berikut merupakan pembayaran yang dibuat oleh pihak syarikat*

<i>Tarikh</i>	<i>RM</i>
20 Mei 2022	2,000
20 Jun 2022	3,000
20 Julai 2022	3,000
20 Ogos 2022	2,000

*Perincikan pengiraan penalti atas kelewatan pembayaran.*

*[10 markah]*

- CLO1 (b) *Azie merupakan seorang pensyarah di institusi swasta di Kuala Lumpur. Beliau berusia 35 tahun dan telah 10 tahun berkahwin. Namun beliau masih belum dikurniakan cahaya mata. Azie dan suaminya memilih taksiran berasingan untuk tahun taksiran 2022. Berikut merupakan maklumat berkaitan dengan hal ehwal pencukaian Azie bagi tahun taksiran 2022.*

***i. Pendapatan (Setahun)***

	<i>RM</i>
<i>Penggajian</i>	<i>48,000</i>
<i>Royalti*</i> <i>*Terjemahan buku yang dimohon oleh Kementerian Pengajian Tinggi</i>	<i>24,000</i>

***ii. Perbelanjaan (Setahun)***

	<i>Nota</i>	<i>RM</i>
<i>Langganan Internet</i>		<i>800</i>
<i>Buku</i>		<i>500</i>
<i>Pakaian sukan</i>		<i>250</i>
<i>Kerusi roda</i>	<i>1</i>	<i>6,200</i>
<i>Insuran nyawa</i>		<i>2,000</i>
<i>Yuran pengajian</i>	<i>2</i>	<i>8,000</i>
<i>Derma</i>	<i>3</i>	<i>3,000</i>

***Maklumat tambahan:***

1. Azie membeli kerusi roda untuk ibunya yang sakit dan tidak lagi boleh berjalan.
  2. Azie melanjutkan pengajiannya di peringkat Doktor falsafah di UMS dan membayar yuran pengajian setiap tahun.
  3. RM3,000 daripada derma adalah kepada institusi yang diluluskan.
- Kira cukai yang perlu dibayar oleh Azie bagi tahun taksiran 2022.

[10 markah]

CLO1 (c) Berdasarkan kepada jawapan dalam soalan 4(b), fikirkan 5 cadangan bagaimana Azie boleh meminimumkan cukai yang perlu dibayar.

[5 markah]

**SOALAN TAMAT**

**APPENDIX / LAMPIRAN**

**PERSONAL RELIEF FOR YEAR OF ASSESSMENT 2022 / PELEPASAN CUKAI  
BAGI TAHUN TAKSIRAN 2022**

No	Individual Relief Types	Amount (RM)
1	Individual and dependent relatives	9,000
2	Medical treatment, special needs and carer expenses for parents (Medical condition certified by medical practitioner)	8,000 (Restricted)
3	Purchase of basic supporting equipment for disabled self, spouse, child or parent	6,000 (Restricted)
4	Disabled individual	6,000
5	Education fees (Self) <ul style="list-style-type: none"> <li>i. Other than a degree at masters or doctorate level - Course of study in law, accounting, Islamic financing, technical, vocational, industrial, scientific or technology</li> <li>ii. Degree at masters or doctorate level - Any course of study</li> <li>iii. Any course of study undertaken for the purpose of up-skilling or self-enhancement recognized by the Director General of Skills Development under the National Skills Development Act 2006 – effective from YA 2021 until YA 2022. <b>(Restricted to 1,000)</b></li> </ul>	7,000 (Restricted)
6	Medical expenses for serious diseases for self, spouse or child	8,000 (Restricted)
7	Medical expenses for fertility treatment for self or spouse	
8	Vaccination expenses for self, spouse and child. Types of vaccine which qualify for deduction are as follows: <ul style="list-style-type: none"> <li>i. Pneumococcal;</li> <li>ii. Human papillomavirus (HPV);</li> <li>iii. Influenza;</li> </ul>	

	<ul style="list-style-type: none"> <li>iv. Rotavirus;</li> <li>v. Varicella;</li> <li>vi. Meningococcal;</li> <li>vii. TDAP combination ( tetanus-diphtheria-acellular-pertussis); and</li> <li>viii. Coronavirus Disease 2019 (Covid-19)</li> </ul> <p><b>(Restricted to 1,000)</b></p>	
9	<ul style="list-style-type: none"> <li>(i) Complete medical examination for self, spouse, child as defined by the Malaysian Medical Council (MMC).</li> <li>(ii) COVID-19 detection test including purchase of self detection test kit for self, spouse, child.</li> </ul> <p><b>(Restricted to 1,000)</b></p>	
10	<p>Lifestyle – Expenses for the use / benefit of self, spouse or child in respect of:</p> <ul style="list-style-type: none"> <li>i. purchase and subscription of books / journals / magazines / newspapers (including electronic subscription) / other similar publications (Not banned reading materials)</li> <li>ii. purchase of personal computer, smartphone or tablet (Not for business use)</li> <li>iii. purchase of sports equipment for sports activity defined under the Sports Development Act 1997 and payment of gym membership</li> <li>iv. payment of monthly bill for internet subscription (Under own name)</li> </ul>	<p>2,500 (Restricted)</p>
11	<p>Lifestyle – Purchase of personal computer, smartphone or tablet for self, spouse or child and not for business use</p> <p>This deduction is an addition to the deduction granted under item 10.</p>	<p>2,500 (Restricted)</p>
12	<p>Purchase of breastfeeding equipment for own use for a child aged 2 years and below (Deduction allowed once in <b>every 2 years</b> of assessment)</p>	<p>1,000 (Restricted)</p>
13	<p>Payment for child care fees to a registered child care centre / kindergarten for a child aged 6 years and below</p>	<p>3,000 (Restricted)</p>
14	<p>Net deposit in Skim Simpanan Pendidikan Nasional (Net deposit is the total deposit in 2021 <b>MINUS</b> total withdrawal in 2021)</p>	<p>8,000 (Restricted)</p>
15	<p>Husband / wife / payment of alimony to former wife</p>	<p>4,000</p>



		(Restricted)
16	Disabled husband / wife	5,000
17	Each unmarried child and under the age of 18 years old	2,000
18	Each unmarried child of 18 years and above who is receiving full-time education ("A-Level", certificate, matriculation or preparatory courses).	2,000
19	Each unmarried child of 18 years and above that: <ul style="list-style-type: none"> <li>i. receiving further education in Malaysia in respect of an award of diploma or higher (excluding matriculation/preparatory courses).</li> <li>ii. receiving further education outside Malaysia in respect of an award of degree or its equivalent (including Master or Doctorate).</li> <li>iii. the instruction and educational establishment shall be approved by the relevant government authority.</li> </ul>	8,000
20	Disabled child	6,000
	Additional exemption of RM8,000 disable child age 18 years old and above, not married and pursuing diplomas or above qualification in Malaysia @ bachelor degree or above outside Malaysia in program and in Higher Education Institute that is accredited by related Government authorities	8,000
21	Life insurance and EPF <b>INCLUDING</b> not through salary deduction <ul style="list-style-type: none"> <li>i. Pensionable public servant category <ul style="list-style-type: none"> <li>o Life insurance premium</li> </ul> </li> <li>ii. <b>OTHER</b> than pensionable public servant category <ul style="list-style-type: none"> <li>o Life insurance premium (<b>Restricted to RM3,000</b>)</li> <li>o Contribution to EPF / approved scheme (<b>Restricted to RM4,000</b>)</li> </ul> </li> </ul>	7,000 (Restricted)
22	Deferred Annuity and Private Retirement Scheme (PRS) - with effect from year assessment 2012 until year assessment 2025	3,000 (Restricted)

23	Education and medical insurance ( <b>INCLUDING</b> not through salary deduction)	3,000 (Restricted)
24	Contribution to the Social Security Organization (SOCSO)	250 (Restricted)
25	Payment for accommodation at premises registered with the Commissioner of Tourism and entrance fee to a tourist attraction  <b>(Expenses incurred on or after 1st March 2020 until 31st December 2021)</b>  Registered accommodation premises can be check thru link of : <a href="http://www.motac.gov.my/en/check/registered-hotel">http://www.motac.gov.my/en/check/registered-hotel</a>	1,000 (Restricted)
26	Additional lifestyle tax relief related to sports activity expended by that individual for the following:  i. Purchase of sport equipment for any sports activity as defined under the Sport Development Act 1997 (excluding motorized two-wheel bicycles); ii. Payment of rental or entrance fee to any sports facility; and iii. Payment of registration fee for any sports competition where the organizer is approved and licensed by the Commissioner of Sports under the Sport Development Act 1997.	500 (Restricted)

**REBATES / REBAT**

**Chargeable income not exceeding RM35,000 / *Pendapatan bercukai tidak melebihi RM35,000***

	RM
Individual	400
Spouse	400

**TAX RATE FOR RESIDENT INDIVIDUAL FOR YEAR OF ASSESSMENT 2022/  
*KADAR CUKAI INDIVIDU PEMASTAUTIN BAGI TAHUN TAKSIRAN 2022***

Chargeable Income (RM)	Calculations (RM)	Rate %	Tax (RM)
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0 – 5,000	On the First 5,000	0	0
5,001 – 20,000	On the First 5,000		0
	Next RM15,000	1	150
20,001 – 35,000	On the First 20,000		150
	Next 15,000	3	450
35,001 – 50,000	On the First 35,000		600
	Next 15,000	8	1,200
50,001 – 70,000	On the First 50,000		1,800
	Next 20,000	14	2,800
70,001 – 100,000	On the First 70,000		4,600
	Next 30,000	21	6,300
100,001 – 250,000	On the first 100,000		10,900
	Next 150,000	24	36,000
250,001 – 400,000	On the First 250,000		46,900
	Next 150,000	24.5	36,750
400,001 – 600,000	On the First 400,000		83,650
	Next 200,000	25	50,000
600,001 – 1,000,000	On the First 600,000		133,650
	Next 400,000	26	104,000
1,000,001 - 2,000,000	On the first 1,000,000		237,650
	Next 1,000,000	28	280,000
Exceeding 2,000,000	On the first 2,000,000		517,650
	For every next ringgit	30	.....

**RPGT TAX RATES (w.e.f 1.1.2022)**

<b>Disposal</b>	<b>Companies Incorporated in Malaysia or Trustee of a Trust</b>	<b>Individuals / Partnership (Citizens and Permanent Residents)</b>	<b>Individuals (Non-Citizen/Non-Permanent Resident or a Company Not Incorporated in Malaysia)</b>

Within 3 years	30%	30%	30%
Within 4 years	20%	20%	30%
Within 5 years	15%	15%	30%
Within 6 years and subsequent years	10%	0%	10%

**TAX RATE FOR RESIDENT COMPANY FOR YEAR OF ASSESSMENT  
2020 – 2022**

<p><b>Company or Non -SMEs</b> Needs to fulfill the following conditions:-</p> <ul style="list-style-type: none"> <li>• Paid-up capital &gt; RM2.5 million</li> <li>• Paid-up capital &lt; RM2.5 million, but Gross Income &gt;RM50m</li> </ul>	24%
<p><b>Small and Medium Scale Company (SMEs)</b> Needs to fulfill the following conditions:-</p> <ul style="list-style-type: none"> <li>• Paid_up capital &lt; RM2.5</li> <li>• Gross income of all business &lt; RM50m</li> <li>• 1<sup>st</sup> RM600,000 of chargeable income</li> <li>• Next (chargeable income &gt; RM600,000)</li> </ul>	17% 24%
Non-resident company	24%

**SULIT**