

Penyelesaian Lengkap

Praktis 4

Praktis Formatif

4.1 Percubaian

Taxation

- 1 (a) Kesihatan
Healthcare
 - (b) Pertanian dan Perindustrian
Agriculture and Industrial
 - (c) Pendidikan
Education
 - (d) Keselamatan dan Pertahanan Negara
National Security and Defence
 - (e) Kebajikan
Social Welfare
 - (f) Pembangunan
Development
 - (g) Infrastruktur dan Kemudahan Awam
Infrastructure and Public Facilities
 - 2 (a) – Untuk membiayai projek pembangunan negara
To finance the country's development projects
– Untuk mengagih semula ketidakseimbangan pendapatan dalam masyarakat.
To redistribute income to address inequality in the society.
 - (b) Kerajaan akan menanggung kerugian dan perancangan pembangunan negara akan terjejas.
The government will suffer losses and the national development planning may be affected.
 - (c) (i) Supaya rakyat mengurangkan aktiviti berjudi.
To make people reduce gambling activities.
(ii) Rokok dan arak
Tobacco and alcohol
 - (d) Cukai keuntungan Harta Tanah
Real Property Gains Tax
 - 3 (a) Seseorang individu yang bergaji atau sesebuah syarikat yang memperoleh keuntungan dan beroperasi di Malaysia.
A salaried individual or a profitable company operating in Malaysia.
 - (b) (i) Akibat pengelakan cukai dari segi perundangan ialah dikenakan denda dari segi wang atau dipenjarakan.
The consequences of tax evasion from legal aspect is get fined or jailed imprisonment
(ii) Akibat pengelakan cukai dari segi kewangan ialah kekurangan hasil yang dikumpul dan menyebabkan kekurangan dana diperuntukkan bagi perkembangan negara dan menyokong kesejahteraan masyarakat.
The consequences of tax evasion from financial aspect is less revenue collected, less fund can be reserved to develop the country and support the welfare of the society.
- 4 (a) Jabatan Pengangkutan Jalan
Road Transport Department
 - (b) Pengguna jalan raya yang memiliki kenderaan termasuk motosikal dan kereta
Road users who own vehicles including motorcycles and cars.
 - (c) (i) Anda boleh membuat pembaharuan untuk cukai jalan secara atas talian tanpa perlu menjalani pemeriksaan Pusat Pemeriksaan Kenderaan Bermotor (PUSPAKOM).
You can renew your road tax online without going through the inspection of Computerized Vehicle Inspection Centre (PUSPAKOM).
(ii) Anda harus pergi ke Pusat Pemeriksaan Kenderaan Bermotor (PUSPAKOM) yang terdekat untuk mendapatkan pemeriksaan kenderaan anda. Laporan pemeriksaan PUSPAKOM dan bayaran cukai harus dihantar ke Jabatan pengangkutan Jalan (JPJ) untuk mengaktif semula cukai jalan.
You should go to Computerized Vehicle Inspection Centre (PUSPAKOM) that is nearest to your place to get your vehicle inspection. PUSPAKOM inspection results and tax payment must be submitted to Road Transport Department to reactivate the road tax.
 - (d) Boleh didenda tidak melebihi RM2 000
Fine of not exceeding RM2 000.
- 5 (a) Cukai pintu
Property assessment tax
 - (b) Pemilik kepada semua pegangan atau harta tanah
Owners of all holdings or properties
 - (c) Pihak berkuasa tempatan iaitu majlis perbandaran atau majlis daerah
Local authority, such as municipal council or district council.
 - (d) Akta Kerajaan Tempatan 1976
Local Government Act 1976
- 6 (a) Perkhidmatan hotel, telekomunikasi, insurans dan takaful, kad kredit, penyediaan makanan dan minuman
Hotel services, telecommunications, insurance and takaful, credit cards, food and beverages preparation
 - (b) (i) Akta Cukai Jualan 2018
Sales Tax Act 2018

(ii) Akta Cukai Perkhidmatan 2018
Service Tax Act 2018

(c) Pulau Langkawi/ Pengkalan Kubor
Langkawi Island/Pengkalan Kubor

(d) (i) Jabatan Kastam Diraja Malaysia (JKDM)
Royal Malaysian Custom Department (RMCD)

(ii) Pelanggan
Customers

7 (a) Jumlah pendapatan tahunan/Total annual income
= RM138 000 – RM8 300
= RM129 700
Pendapatan bercukai/Chargeable income
= RM129 700 – RM2 500 – RM19 200
= RM108 000

(b) Cukai bagi RM100 000 yang pertama/Tax on the first RM100 000
= RM10 900
Cukai atas baki berikutnya/Tax on the next balance
= (RM108 000 – RM100 000) × 24%

$$= RM8 000 \times \frac{24}{100}$$

$$= RM1 920$$

Cukai pendapatan/Income tax

$$= RM10 900 + RM1 920$$

$$= RM12 820$$

8 (a) Pendapatan bercukai/Chargeable income
= RM49 660 – RM500 – (RM9 000 + RM7 000 + RM1 200)
= RM31 960

(b) Cukai bagi RM20 000 yang pertama/Tax for the first RM20 000
= RM150

Cukai atas baki berikutnya/Tax on the next balance
= (RM31 960 – RM20 000) × 3%

$$= RM11 960 \times \frac{3}{100}$$

$$= RM358.80$$

Cukai pendapatan/Income tax

$$= RM150 + RM358.80 – RM300$$

$$= RM208.80$$

(c) Cukai yang dibayar/Tax paid

$$= RM30 \times 12$$

$$= RM360$$

Cukai yang telah dibayar oleh Encik Karim melebihi cukai yang harus dibayarnya sebanyak RM360 – RM208.80 = RM151.20. Lebihan potongan PCB akan dipulangkan oleh LHDN ke dalam akaun bank Encik Karim.

The amount of tax paid by Encik Karim is more than the amount of tax he should pay by RM360 – RM208.80 = RM151.20. The excess deduction of PCB will be refunded to Encik Karim's bank account.

9 (a) Jumlah cukai pintu dalam 5.5 tahun/Total property assessment tax in 5.5 years

$$= RM6 000 \times \frac{4.5}{100} \times 5.5$$

$$= RM1 485$$

(b) Nilai tahunan = anggaran sewa bulanan × 12 bulan
Annual value = estimated monthly rental × 12 months

10 Jumlah cukai tanah = kadar cukai tanah setiap unit keluasan × jumlah keluasan tanah

$$\text{Quit rent} = \text{quit rent rate per unit area} \times \text{total land area}$$

$$= RM0.39 \times 15 \times 10$$

$$= RM58.50 \text{ setahun/each year}$$

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Perkara/Item	Taksiran cukai bersama/Joint tax assessment
	Suami dan isteri Husband and wife
Jumlah pendapatan Total income	RM85 700
Jumlah pengecualian (Derma) Total exemption (Donation)	RM2 000
Pelepasan/Tax relief	
Perbelanjaan rawatan perubatan ibu (had RM5 000) Medical treatment expenses of mother (limited to RM5 000)	RM5 000
Pelepasan untuk isteri yang tiada pendapatan Relief for wife who do not have income	RM4 000
Individu (had RM9 000) Individual (limited to RM9 000)	RM9 000
Jumlah pelepasan Total tax relief	RM18 000
Pendapatan bercukai Chargeable income	RM85 700 – RM2 000 – RM18 000 = RM65 700
Cukai dasar/Base tax	RM1 800
Cukai atas baki/Tax on the next balance	(RM65 700 – RM50 000) × 14% = RM2 198
Rebat cukai/Tax rebate	RM500
Cukai pendapatan yang perlu dibayar/Income tax payable	RM1 800 + RM2 198 – RM500 = RM3 498

Praktis Sumatif

Kertas 1

- 1 B 2 A 3 B 4 A 5 D
6 A 7 C 8 C 9 B 10 D

Kertas 2

Bahagian/Section A

- 1 (a) (i) Cukai pintu yang dibayar dalam setahun
Property assessment tax payable for a year
 $= RM72 \times 2 = RM144$

$$x \times 6\% = 144$$

$$x \times \frac{6}{100} = 144$$

$$x = 2\,400$$

- (ii) $y \times 12 = 2\,400$

$$y = \frac{2\,400}{12}$$

$$y = 200$$

- (b) Akta Kerajaan Tempatan 1976
Local Government Act 1976

- 2 (a)

	Bil telephone Telephone bills (RM)	Cukai perkhidmatan Service tax (RM)
Encik Ghani	$x \times 6\% = 7.68$ $x = \frac{7.68 \times 100}{6}$ $x = 128$	7.68
Isteri Wife	58	$y = 58 \times 6\%$ $y = 58 \times \frac{6}{100}$ $y = 3.48$

- (b) (i)

Perkara Item	Taksiran cukai bersama Joint tax assessment	Taksiran cukai berasingan Separate tax assessment	
	Suami dan isteri Husband and wife	Suami Husband	Isteri Wife
Jumlah pendapatan <i>Total income</i>	RM92 400 + RM76 900 = RM169 300	RM92 400	RM76 900
Jumlah pengecualian (Derma) <i>Total exemption (Donation)</i>	RM300 + RM200 = RM500	RM300	RM200
Pelepasan/ <i>Tax relief</i>			
Individu(had RM9 000) <i>Individual (limited to RM9 000)</i>	RM9 000	RM9 000	RM9 000
Insurans hayat dan KWSP(had RM7 000)/ <i>Life insurance and EPF(limited to RM7 000)</i>	RM7 000	RM7 000	RM6 000
Perbelanjaan rawatan perubatan ibu bapa(had RM5 000) <i>Medical treatment expenses for parents(limited to RM5 000)</i>	RM5 000	RM5 000	RM5 000

	Bil telephone Telephone bills (RM)	Cukai perkhidmatan Service tax (RM)
Anak Child	$z \times 6\% = 1.68$ $z = \frac{1.68 \times 100}{6}$ $z = 28$	1.68

- (b) RM128 + RM7.68 + RM58 + RM3.48 + RM28 + RM1.68 = RM226.84

Bahagian/Section B

- 3 (a) Tidak sama/*Different*
 (b) Kapasiti enjin/*Engine capacity*
 (c) (i) RM70
 (ii) Cukai jalan kereta (3 500 cc)
Road tax of car (3 500 cc)
 $= RM\,2\,130 + (3\,500 - 3\,000) \times RM4$
 $= RM\,4\,130$
 (d) 2 000 cc yang pertama = RM380
First 2000 cc
 $RM(850 - 380) = RM470$
 $2\,000\text{ cc} + 470\text{ cc} = 2\,470\text{ cc}$

Bahagian/Section C

- 4 (a) Individu, Insurans hayat dan KWSP, Perbelanjaan rawatan perubatan ibu bapa
Individual, Life insurance and EPF, Medical treatment expenses for parents

Perkara Item	Taksiran cukai bersama <i>Joint tax assessment</i>	Taksiran cukai berasingan <i>Separate tax assessment</i>	
	Suami dan isteri <i>Husband and wife</i>	Suami <i>Husband</i>	Isteri <i>Wife</i>
Jumlah pelepasan/ <i>Total tax relief</i>	RM21 000	RM21 000	RM20 000
Pendapatan bercukai <i>Chargeable income</i>	RM169 300 – RM500 – RM21 000 = RM147 800	RM92 400 – RM300 – RM21 000 = RM71 100	RM76 900 – RM200 – RM20 000 = RM56 700
Cukai dasar/ <i>Base tax</i>	RM10 900	RM4 600	RM1 800
Cukai atas baki <i>Tax on the next balance</i>	$(RM147\,800 - RM100\,000) \times 24\%$ = RM11 472	$(RM71\,100 - RM70\,000) \times 21\% =$ RM231	$(RM56\,700 - RM50\,000) \times 14\% =$ RM938
Rebat cukai/ <i>Tax rebate</i>	RM500 + RM300 = RM800	RM500	RM300
Cukai pendapatan yang perlu dibayar/ <i>Income tax payable</i>	RM10 900 + RM11 472 – RM800 = RM21 572	RM4 600 + RM231 – RM500 = RM4 331	RM1 800 + RM938 – RM300 = RM2 438

- (ii) Taksiran cukai berasingan lebih sesuai digunakan kerana cukai pendapatan yang perlu dibayar jauh lebih rendah, iaitu $RM4\,331 + RM2\,438 = RM6\,769$ berbanding dengan $RM21\,572$ melalui taksiran cukai bersama. Hal ini adalah sebab walaupun taksiran dibuat bersama, tetapi had tuntutan pelepasan tetap dikira sekali sahaja. *Separate tax assessment is more suitable to be used because income tax payable is far lower, which is $RM4\,331 + RM2\,438 = RM6\,769$, as compared to $RM21\,572$ for joint tax assessment. This is because in joint tax assessment, the claimable tax relief limit is considered for calculation only once.*
- (c) Pelepasan cukai adalah pengurangan daripada jumlah pendapatan untuk memperoleh pendapatan bercukai anda. Rebat cukai ditolak daripada jumlah cukai sebenar.

Tax relief is deduction from the total income to derive your chargeable income.

Tax rebate is deducted from the actual tax amount.

- (d) Jenis 1: Rebat cukai sebanyak RM400 akan diberikan kepada pembayar cukai sekiranya pendapatan bercukainya tidak melebihi RM35 000, tertakluk kepada perubahan semasa. *Type 1: Tax rebate of RM400 will be given to taxpayer if the chargeable income does not exceed RM35 000, subject to change.*
- Jenis 2: Jumlah bayaran zakat oleh warganegara yang beragama Islam akan mendapat rebat cukai. *Type 2: The amount of zakat paid by Muslim citizens can get tax rebate.*