

Penyelesaian Lengkap

PRAKTIS 4

Kertas 1

1 D

2 B

- 3 • Cukai pintu dikutip oleh majlis perbandaran/majlis daerah.

The property assessment tax is collected by the municipal council/district council.

- Cukai tanah dikutip oleh Pejabat Tanah dan Galian.

The quit rent is collected by the State Land Office.

Jawapan/Answer: A

$$4 \frac{4}{100} \times (\text{RM}1\,500 \times 12) \times \frac{1}{2}$$

$$= \text{RM}360$$

Jawapan/Answer: C

$$5 \text{ Cukai tanah/Quit rent} = \text{RM}0.35 \times 150$$

$$= \text{RM}52.50$$

Jawapan/Answer: A

$$6 \text{ Jumlah cukai jalan/Total road tax}$$

$$= \text{RM}90 + [\text{RM}380 + (2\,398 - 2\,000) \times \text{RM}1]$$

$$= \text{RM}90 + \text{RM}778$$

$$= \text{RM}868$$

Jawapan/Answer: D

7 A

$$8 \text{ Cukai pendapatan/Income tax}$$

$$= \text{Cukai dasar/base tax} + \text{cukai atas baki/tax on the next balance} - \text{rebat cukai/tax rebate}$$

$$= \text{RM}3\,700 + \text{RM}(79\,850 - 70\,000) \times \frac{19}{100}$$

$$= \text{RM}3\,700 + \text{RM}1\,871.50$$

$$= \text{RM}5\,571.50$$

Jawapan/Answer: C

$$9 \text{ Jumlah rebat cukai/Total tax rebate}$$

$$= \text{RM}400 + \text{RM}(45 \times 12)$$

$$= \text{RM}400 + 540$$

$$= \text{RM}940$$

Jawapan/Answer: D

Kertas 2

Bahagian A

1	Pelepasan cukai Tax relief	Rebat cukai Tax rebate
1.	Ditolak daripada jumlah pendapatan tahunan (sebelum pengiraan cukai pendapatan) <i>It is deducted from the total annual income (before the calculation of income tax)</i>	1. Ditolak daripada jumlah cukai pendapatan (selepas pengiraan cukai pendapatan) <i>It is deducted from the total income tax (after the calculation of income tax)</i>

2. Mengurangkan pendapatan bercukai <i>Reduce the chargeable income</i>	2. Mengurangkan cukai pendapatan <i>Reduce the income tax</i>
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- 2 Cukai pintu dibayar satu tahun

Property assessment tax payable for one year

$$= 2 \times \text{RM}225.90$$

$$= \text{RM}451.80$$

Katakan kadar cukai pintu/Let property assessment tax rate = $x\%$

$$\frac{x}{100} \times \text{RM}7\,530 = \text{RM}451.80$$

$$x = \frac{\text{RM}451.80}{\text{RM}7\,530} \times 100$$

$$= 6$$

Kadar cukai pintu/Property assessment tax rate = 6%

3

Cukai pintu Property assessment tax	Cukai tanah Quit rent
1. Cukai yang dikenakan terhadap semua pegangan atau harta tanah (rumah kediaman, perindustrian, bangunan komersial dan tanah kosong). <i>Tax levied on all holdings or properties (residential houses, industrials, commercial buildings and vacant lands).</i>	1. Cukai yang dikenakan terhadap pemilik tanah pertanian, tanah perusahaan dan tanah bangunan. <i>Tax levied on the owner of agricultural land, corporate land and land with building.</i>
2. Dikutip oleh pihak berkuasa tempatan (majlis perbandaran atau majlis daerah) <i>Collected by local authority (municipal council or district council)</i>	2. Dikutip oleh pihak berkuasa negeri (Pejabat Tanah dan Galian) <i>Collected by state land authority (State Land Office)</i>

$$4 \text{ Jumlah luas tanah/Total area of land} = 10 \times 65 \text{ m}^2$$

$$= 650 \text{ m}^2$$

$$\text{Cukai tanah/Quit rent} = 650 \times \text{RM}0.43$$

$$= \text{RM}279.50$$

$$5 \text{ Cukai jalan/Road tax} = \text{RM}380 + (2\,487 - 2\,000) \times \text{RM}1$$

$$= \text{RM}(380 + 487)$$

$$= \text{RM}867$$

Bahagian B

- 6 (a) Pendapatan bercukai/*Chargeable income*
 $= \text{RM}[94\,600 - (9\,000 + 7\,000 + 2\,500 + 3\,000 + 2\,000 + 2\,500)]$
 $= \text{RM}68\,600$
- (b) Cukai pendapatan/*Income tax*
 $= \text{Cukai dasar/base tax} + \text{cukai atas baki/tax on the next balance} - \text{rebat cukai/tax rebate}$
 $= \text{RM}1\,500 + \text{RM}(68\,600 - 50\,000) \times 11\% - \text{RM}600$
 $= \text{RM}1\,500 + \text{RM}2\,046 - \text{RM}600$
 $= \text{RM}2\,946$
- (c) Jumlah PCB dipotong/*Total PCB deducted*
 $= 12 \times \text{RM}300$
 $= \text{RM}3\,600$
 PCB > Cukai pendapatan/*Income tax*,
 $\text{RM}(3\,600 - 2\,946) = \text{RM}654$
 Encik Mazlan tidak perlu bayar kepada LHDN, sebaliknya LHDN perlu bayar balik kepada Encik Mazlan sebanyak RM654.
Encik Mazlan does not need to pay to IRB, instead IRB needs to refund RM654 to Encik Mazlan.
- 7 (a) Jumlah kos pembelian/*Total buying cost*
 $= \text{RM}2\,000 + (\text{RM}2\,000 \times 8\%)$
 $= \text{RM}(2\,000 + 160)$
 $= \text{RM}2\,160$
- (b) Jumlah kos pelan perkhidmatan
Total cost of service plan
 $= \text{RM}600 + (\text{RM}600 \times 6\%)$
 $= \text{RM}(600 + 36)$
 $= \text{RM}636$
- (c) Jumlah kos/*Total cost* = $\text{RM}(2\,160 + 636)$
 $= \text{RM}2\,796$
- (d) Rebate/*Rebate* = $\text{RM}2\,796 \times 4\%$
 $= \text{RM}111.84$
 Jumlah yang perlu dibayar/*Total payable*
 $= \text{RM}(2\,796 - 111.84)$
 $= \text{RM}2\,684.16$
- 9 (a) (i)

Bahagian C

- 8 (a) $x = \frac{10}{100} \times \text{RM}98.30$
 $= \text{RM}9.83$
 $y = \frac{6}{100} \times \text{RM}98.30$
 $= \text{RM}5.898 \approx \text{RM}5.90$
 $z = \text{RM}(98.30 + 9.83 + 5.90)$
 $= \text{RM}114.03$
- (b) Blok tanpa cukai/*Block without tax*
 $= 200(\text{RM}0.218) + [(300 - 200) \times \text{RM}0.334] + [(600 - 300) \times \text{RM}0.516]$
 $= \text{RM}231.80$
 Blok dikenakan cukai/*Block with tax*
 $= (710 - 600) \times \text{RM}0.546$
 $= \text{RM}60.06$
 Cukai/*Tax* = $\text{RM}60.06 \times 8\%$
 $= \text{RM}4.80$
 Jumlah yang perlu dibayar/*Total payable*
 $= \text{RM}(231.80 + 60.06 + 4.80)$
 $= \text{RM}296.66$
- (c) Pendapatan bercukai/*Chargeable income*
 $= \text{RM}[46\,200 - 1\,000 - (9\,000 + 4\,800 + 3\,000 + 2\,500 + 4\,000)]$
 $= \text{RM}21\,900$
 Pendapatan bercukai/*Chargeable income*
 $\leq \text{RM}35\,000 \rightarrow \text{rebat cukai/tax rebate RM}400$
 Jumlah zakat/*Total zakat* = $\text{RM}(30 \times 12)$
 $= \text{RM}360$
 Cukai pendapatan/*Income tax*
 $= \text{RM}[150 + (21\,900 - 20\,000) \times 3\% - 400 - 360]$
 $= \text{RM}(150 + 57 - 400 - 360)$
 $= -\text{RM}553$
 Cukai pendapatan perlu dibayar/*Income tax payable* = $\text{RM}0$

Perkara Item	Taksiran Cukai Bersama Joint Tax Assessment (RM)	Taksiran Cukai Berasingan Separate Tax Assessment (RM)	
		Encik Chan Mr Chan	Isteri Wife
Jumlah pendapatan <i>Total income</i>	102 600 + 58 800 = 161 400	102 600	58 800
- Pengecualian cukai <i>Tax exemption</i>	-(1 500 + 1 000) = -2 500	-1 500	-1 000
- Pelepasan cukai / <i>Tax relief</i>			
• Individu dan saudara tanggungan <i>Individual and dependent relatives</i>	-9 000	-9 000	-9 000
• Gaya hidup (had RM2 500) <i>Lifestyle (limited to RM2500)</i>	-2 500	-2 500	-2 399
• Tabung bersih SSPN (had RM8 000) <i>Net deposit in SSPN (limited to RM8 000)</i>	-8 000	-8 000	-8 000

Perkara Item	Taksiran Cukai Bersama Joint Tax Assessment (RM)	Taksiran Cukai Berasingan Separate Tax Assessment (RM)	
		Encik Chan Mr Chan	Isteri Wife
<ul style="list-style-type: none"> Insurans hayat dan KWSP (had RM7 000) <i>Life insurance and EPF (limited to RM7 000)</i> 	- 7 000	- 7 000	- 7 000
<ul style="list-style-type: none"> Insurans perubatan (had RM3 000) <i>Medical insurance (limited to RM3 000)</i> 	- 3 000	- 3 000	- 1 890
<ul style="list-style-type: none"> Tanggungan anak berumur 18 tahun ke bawah (had RM2 000 seorang) <i>Dependent child under the age of 18 years old (limited to RM2 000 per pax)</i> 	- 8 000	- 8 000	
Pendapatan bercukai <i>Chargeable income</i>	121 400	63 600	29 511
Cukai dasar/ <i>Base tax</i>	9 400	1 500	150
Cukai atas baki <i>Tax on the next balance</i>	$(121\,400 - 100\,000) \times 25\%$ = 5 350	$(63\,600 - 50\,000) \times 11\%$ = 1 496	$(29\,511 - 20\,000) \times 3\%$ = 285.33
-Rebat cukai/ <i>Tax rebate</i>	- 0	- 0	- 400
Cukai pendapatan <i>Income tax payable</i> (= cukai dasar + cukai atas baki – rebat cukai) (= <i>base tax + tax on the next balance – tax rebate</i>)	14 750	2 996	35.33

- (ii) Taksiran cukai berasingan adalah lebih sesuai. Jumlah pelepasan cukai dikira secara berasingan, maka cukai pendapatan yang perlu dibayar adalah jauh lebih rendah, iaitu RM3 031.33 berbanding dengan RM14 750 melalui taksiran cukai bersama.

Separate tax assessment is more suitable. The total tax reliefs are counted separately, therefore the income tax payable is far lower, which is RM3 031.33 as compared to RM14 750 for joint tax assessment.

- (iii) Wajar. Jumlah pelepasan cukai bagi Encik Chan bertambah menyebabkan jumlah pendapatan bercukai berkurang. Justeru itu, cukai pendapatan yang perlu dibayar oleh Encik Chan dapat dikurangkan.
Wise. Mr Chan's tax relief becomes higher making the total chargeable income lower. Hence, the total income tax payable by Mr Chan is reduced.

(b) Kapasiti enjin kereta (cc) <i>Car's engine capacity (cc)</i>	Cukai jalan (RM) <i>Road tax (RM)</i>
996	20
1 496	72
1 799	$160 + (1\,799 - 1\,600) \times 0.32$ = 223.68
1 989	$240 + (1\,989 - 1\,800) \times 0.25$ = 287.25

Jumlah cukai jalan/*Total road tax*
= RM(20 + 72 + 223.68 + 287.25)
= RM602.93