



UNIVERSITY COLLEGE TATI (UC TATI)

FINAL EXAMINATION QUESTION BOOKLET

COURSE CODE	: DTG 3493
COURSE	: TAXATION
SEMESTER/SESSION	: 1 - 2023/2024
DURATION	: 3 HOURS

Instructions:

1. This booklet contains 5 questions. Answer **ALL** questions.
2. All answers should be written in answer booklet.
3. Write legibly and draw sketches wherever required.
4. If in doubt, raise your hand and ask the invigilator.

DO NOT OPEN THIS BOOKLET UNTIL YOU ARE TOLD TO DO SO

THIS BOOKLET CONTAINS 3 PRINTED PAGES INCLUDING COVER PAGE

QUESTION 1

- a) Azizul is one of the partners of Beyond Bicycle Speed Sdn Bhd. Besides that, he has also been employed by Public Bank Berhad with a monthly salary of RM6,100. The employer provides Azizul with all the equipment for exercising his employment during office hours. Identify and explain the differences between business income and employment income for income tax purpose in Azizul case. (8 marks)
- b) Describe **THREE (3)** different categories of tax payer. (6 marks)

QUESTION 2

- a) Examine **FOUR (4)** different types of individual income exemptions. (8 marks)
- b) En. Hilman, a Malaysian citizen and tax resident, decided to accept a lucrative offer by a petroleum company in Brunei. He left Malaysia on November 1, 2011 and worked for two years in Brunei. When his contract ended, he came back to Malaysia on 15 November 2013. He has not left Malaysia since then.

Interpret En. Hilman tax residence status for the years of assessment 2011 to 2013 by stating the conditions and relevant provisions of the Income Tax Act 1967. (9 marks)

- c) Explain **FIVE (5)** importance of resident status for an individual (10 marks)
- d) John Brad, a Mexican was in Malaysia for the following period:

02.10.2015 - 31.12.2015	(91 days)
28.08.2016 - 13.12.2016	(108 days)
10.04.2017 - 20.08.2017	(133 days)
21.08.2017 - 03.09.2017	(14 days) holiday in Singapore
04.09.2017 - 20.01.2018	(139 days)
20.02.2018 - 21.05.2018	(92 days)
25.06.2019 - 30.09.2019	(98 days)
01.03.2020 - 29.05.2020	(90 days)

John left Malaysia for good on 29.05.2020.

Demonstrate the residence status of John Brad for the period of 2017 to 2019 with appropriate Act and reasons. (9 marks)

QUESTION 3

- a) Describe the responsibility of the following tax payer
- i) Individual
 - ii) Employer
 - iii) Business Owner
 - iv) Tenant
 - v) Partner
- (10 marks)
- b) Discuss **FIVE (5)** authorities of Director General of the Inland Revenue (10 marks)

QUESTION 4

- a) Explain **FOUR (4)** effects of the Self-Assessment System on taxpayers in Malaysia. (8 marks)
- b) Illustrate **FOUR (4)** collection methods of tax in Malaysia (8 marks)

QUESTION 5

- a) Illustrate **FIVE (5)** significant differences between Sales and Service Tax (SST) and Goods and Services Tax (GST). (10 marks)
- b) Compare **TWO (2)** differences of sales tax in SST 1.0 and SST 2.0 framework (4 marks)

----- End of question -----

