



UNIVERSITY COLLEGE TATI (UC TATI)

FINAL EXAMINATION QUESTION BOOKLET

COURSE CODE	: DTG 3493
COURSE	: TAXATION
SEMESTER/SESSION	: 2 - 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) Describe **THREE (3)** classification of tax payer (6 marks)
- b) Explain **THREE (3)** special classes of income (Section 4A) for non-residents that are subject to Malaysian income tax. (6 marks)
- c) State **TWO (2)** business types conducted by a resident individual subject to world scope basis (2 marks)

QUESTION 2

- a) Discuss **FIVE (5)** significant of resident status for an individual (10 marks)
- b) Sara Wayne, a Finland engineer, arrived in Malaysia for the first time on 1st July 2013 on a seven-year contract with a multinational corporation based in Penang. Her pattern of stay for the next seven years is as follows:

Period of stay	Remarks	No. of days
1.7.2016 – 28.12.2016	In Malaysia	181
29.12.2016 – 31.12.2016	Los Angeles (Social visit)	3
1.1.2017 – 12.1.2017	Los Angeles (Social visit)	12
13.1.2017 – 31.1.2017	In Malaysia	19
1.2.2017 – 31.12.2017	Dubai (Official visit)	334
1.1.2018 – 30.9.2018	Dubai (Official visit)	273
1.10.2018 – 31.12.2018	In Malaysia	92
1.1.2019 – 31.1.2019	In Malaysia	31
1.2.2019 – 14.2.2019	Singapore (Visit family)	14
15.2.2019 – 31.7.2019	In Malaysia	168
1.8.2019 – 7.8.2019	Singapore (Official visit)	7
8.8.2019 – 31.12.2019	In Malaysia	145
1.1.2020 – 31.1.2020	In Malaysia	31
1.2.2020 – 31.5.2020	France (Official visit)	121
1.6.2021 – 31.7.2021	In Malaysia	61
1.8.2020 – 30.10.2020	France (Official visit)	91
31.10.2020 – 31.12.2020	In Malaysia	62
1.1.2021 – 30.4.2021	Dubai (Official visit)	121
1.5.2021 – 31.5.2021	In Malaysia	92
1.8.2021 – 31.12.2021	Dubai (Official trip)	153
1.1.2022 – 1.5.2022	In Malaysia	121

Sara then terminated her contract prematurely and left Malaysia for good on 1 May 2019 as she wanted to spend more time with her family in Singapore.

Required: Explain and justify the residence status of Sara for the period of 2013 to 2018 with appropriate Act and reasons. (18 marks)

- c) Examine **FOUR (4)** different types of individual income exemptions. (8 marks)

QUESTION 3

- a) Describe **FIVE (5)** types of tax assessment in Malaysia (10 marks)
- b) Discuss **FIVE (5)** authorities of Director General of the Inland Revenue (10 marks)

QUESTION 4

- a) Discuss **FOUR (4)** differences between business income and employment income for income tax purposes. (8 marks)
- b) Describe **FOUR (4)** methods used for tax collection 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 -----

