



**FINAL EXAMINATION / PEPERIKSAAN AKHIR
SEMESTER I – SESSION 2021 / 2022
PROGRAM KERJASAMA**

COURSE CODE : DDWW 3523
KOD KURSUS

COURSE NAME : TAXATION 1
NAMA KURSUS PERCUKAIAN 1

YEAR / PROGRAMME: 3 DDWW
TAHUN / PROGRAM

DURATION : 3 HOURS [INCLUDING SUBMISSION HOUR]
TEMPOH 3 JAM [TERMASUK MASA PENGHANTARAN]

DATE : DECEMBER 2021 / JANUARY 2022
TARIKH DISEMBER 2021 / JANUARI 2022

INSTRUCTION / ARAHAN:

1. Answer **ALL** questions and write your answers on the answer sheet.
*Jawab **SEMUA** soalan dan tulis jawapan anda pada kertas jawapan.*
 2. Write your name, matric no., identity card no., course code, course name, section no. and lecturer's name on the first page [in the upper left corner] and every page thereafter on the answer sheet.
Tulis nama anda, no. matrik, no. kad pengenalan, kod kursus, nama kursus, no. seksyen dan nama pensyarah pada muka surat pertama [penjuru kiri atas] kertas jawapan dan pada setiap muka surat jawapan.
 3. Each answer sheet must have a page number written at the bottom right corner.
Setiap helai kertas jawapan mesti ditulis nombor muka surat pada bahagian bawah penjuru kanan.
 4. Answers should be handwritten, neat and clear.
Jawapan hendaklah ditulis tangan, kemas dan jelas menggunakan huruf cerai.
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WARNING / AMARAN

Students caught copying / cheating during the examination will be liable for disciplinary actions and the faculty may recommend the student to be expelled from sitting for exam.
Pelajar yang ditangkap meniru / menipu semasa peperiksaan akan dikenakan tindakan disiplin dan pihak fakulti boleh mengesyorkan pelajar diusir dari menduduki peperiksaan.

This examination paper consists of **14** pages including the cover.
*Kertas soalan ini mengandungi **14** muka surat termasuk kulit hadapan.*

ONLINE EXAMINATION RULES AND REGULATIONS PERATURAN PEPERIKSAAN SECARA DALAM TALIAN

1. Student must carefully listen and follow instructions provided by invigilator.
Pelajar mesti mendengar dan mengikuti arahan yang diberikan oleh pengawas peperiksaan dengan teliti.
2. Student is allowed to start examination only after confirmation of invigilator if all needed conditions are implemented.
Pelajar dibenarkan memulakan peperiksaan hanya setelah pengesahan pengawas peperiksaan sekiranya semua syarat yang diperlukan telah dilaksanakan.
3. During all examination session student has to ensure, that he is alone in the room.
Semasa semua sesi peperiksaan pelajar harus memastikan bahawa dia bersendirian di dalam bilik.
4. During all examination session student is not allowed to use any other devices, applications except other sites permitted by course lecturer.
Sepanjang sesi peperiksaan pelajar tidak dibenarkan menggunakan peranti dan aplikasi lain kecuali yang dibenarkan oleh pensyarah kursus.
5. After completing the exam student must inform invigilator via the set communication platform [eg. WhatsApp etc.] about completion of exam and after invigilator's confirmation leave examination session.
Selepas peperiksaan selesai, pelajar mesti memaklumkan kepada pengawas peperiksaan melalui platform komunikasi yang ditetapkan [contoh: Whatsapp dan lain-lain] mengenai peperiksaan yang telah selesai dan meninggalkan sesi peperiksaan selepas mendapat pengesahan daripada pengawas peperiksaan.
6. Any technical issues in submitting answers online have to be informed to respective lecturer within the given 30 minutes. Request for re-examination or appeal will not be entertain if complains are not made by students to their lecturers within the given 30 minutes.
Sebarang masalah teknikal dalam menghantar jawapan secara dalam talian perlu dimaklumkan kepada pensyarah masing-masing dalam masa 30 minit yang diberikan. Permintaan untuk pemeriksaan semula atau rayuan tidak akan dilayan sekiranya aduan tidak dibuat oleh pelajar kepada pensyarah mereka dalam masa 30 minit yang diberikan.
7. During online examination, the integrity and honesty of the student is also tested. At any circumstances student is not allowed to cheat during examination session. If any kind of cheating behaviour is observed, UTM have a right to follow related terms and provisions stated in the respective Academic Regulations and apply needed measures.
Semasa peperiksaan dalam talian, integriti dan kejujuran pelajar juga diuji. Walau apa pun keadaan pelajar tidak dibenarkan menipu semasa sesi peperiksaan. Sekiranya terdapat sebarang salah laku, UTM berhak untuk mengikuti terma yang dinyatakan dalam Peraturan Akademik.

Excerpts from online final exam guidelines
Petikan daripada panduan peperiksaan akhir dalam talian
Universiti Teknologi Malaysia

Answer ALL questions.
Jawab SEMUA soalan.

[TOTAL 100 marks]
[JUMLAH 100 markah]

QUESTION 1 [SOALAN 1]

- a) Explain **FIVE [5]** differences between employment income tax and self-employment [business income] tax.

[Jelaskan LIMA [5] perbezaan antara cukai pendapatan dan cukai bekerja sendiri [pendapatan perniagaan]. **[10m]**

- b) Lee Min Hi, a Korean arrived in Malaysia on 1 July 2020 to take a job as an engineer with Cinta Sejati Sdn Bhd. He was accompanied by his wife who is a housewife and three children under 18 years old. His salary is RM10,000 per month and received two months bonus for year assessment 2020.

[Lee Min Hi, warganegara Korea yang tiba di Malaysia pada 1 Julai 2020 sebagai seorang jurutera di Cinta Sejati Sdn Bhd. Beliau ditemani isterinya, seorang surirumah dan tiga orang anak berumur bawah 18 tahun. Gaji beliau sebulan adalah RM10,000 dan telah menerima dua bulan bonus untuk tahun taksiran 2020.]

- i. Identify resident status for Lee Min Hi for the year of assessment 2020.

[Tentukan taraf mastautin Lee Min Hi untuk tahun taksiran 2020.] **[5m]**

- ii. Calculate the taxable income for Lee Min Hi for year assessment 2020.

[Kirakan cukai kena bayar Lee Min Hi untuk tahun taksiran 2020.] **[10m]**

[Total [Jumlah] 25m]

QUESTION 2 [SOALAN 2]

Damira, a resident taxpayer in Malaysia, has been working with Elite Architect Sdn Bhd as a junior architect since 1 February 2013. She was retrenched on 31 March 2020 from Elite Architect Sdn Bhd. Upon her retrenchment, she received compensation for loss of employment of RM35,000 and gratuity of RM24,000. She also made a lump-sum withdrawal from an unapproved fund which is set up by her employer as follows:

[Damira, pembayar cukai pemastautin di Malaysia, telah bekerja dengan Elite Architect Sdn Bhd sebagai arkitek junior sejak 1 Februari 2013. Dia diberhentikan pada 31 Mac 2020 dari Elite Architect Sdn Bhd. Atas pemberhentiannya, dia mendapat pampasan kerana kehilangan pekerjaan RM35,000 dan ganjaran RM24,000. Dia juga membuat pengeluaran sekaligus dari dana yang tidak diluluskan yang ditubuhkan oleh majikannya seperti berikut:]

	RM
• Interest earned	3,000

[Faedah diperolehi]

The details of her remuneration from Elite Architect Sdn Bhd are as follows:

[Perincian ganjarannya dari Elite Architect Sdn Bhd adalah seperti berikut:]

- Monthly gross salary of RM6,200.
[Gaji kasar bulanan RM6,200.]
- Bonus of RM3,000 for the financial year 2019 which was received in March 2020.
[Bonus RM3,000 untuk tahun kewangan 2019 yang diterima pada bulan Mac 2020.]
- Monthly medical allowance of RM500
[Elaun perubatan bulanan RM500]

On 1 May 2020, Damira commenced employment with FF Architect as a senior architect and received the following remuneration for the year ended 31 December 2020.

[Pada 1 Mei 2020, Damira memulakan pekerjaan dengan FF Architect sebagai arkitek kanan dan menerima imbuhan berikut untuk tahun yang berakhir pada 31 Disember 2020.]

- Net monthly salary of RM8,678 after deducting Employees Provident Fund contribution of 11% and schedular tax deduction of RM400.
[Gaji bulanan bersih RM8,678 setelah ditolak sumbangan Kumpulan Wang Simpanan Pekerja sebanyak 11% dan potongan cukai berjadual sebanyak RM400.]
- Monthly entertainment allowance of RM1,000
[Elaun keraian bulanan sebanyak RM1,000]

She was also given the following benefits: *[Dia juga diberi manfaat berikut:]*

1. In May 2020, Damira was provided with an accommodation in Gemilang Hotel at a rate of RM200 per day. She spent RM600 for laundry and RM1,200 for food while staying at the hotel. All expenses were reimbursed by the company. *[Pada bulan Mei 2020, Damira diberikan penginapan di Gemilang Hotel dengan kadar RM200 sehari. Dia membelanjakan RM600 untuk dobi dan RM1,200 untuk makanan semasa menginap di hotel tersebut. Semua perbelanjaan dibayar oleh syarikat.]*
2. On 1 June 2020, Damira was provided with a fully furnished bungalow. The rental of the unfurnished bungalow is RM1,500 per month. The value of the furniture is RM500 per month. *[Pada 1 Jun 2020, Damira disediakan sebuah banglo berperabot lengkap. Sewa banglo yang tanpa perabot adalah RM1,500 sebulan. Nilai perabot adalah RM500 sebulan.]*
3. Damira was also provided with a domestic servant and a gardener from 1 June 2020. Their monthly salaries of RM1,200 and RM600 respectively, were paid by the company. *[Damira juga diberi pembantu rumah dan tukang kebun mulai 1 Jun 2020. Gaji bulanan masing-masing RM1,200 dan RM600 dibayar oleh syarikat.]*
4. On 1 October 2020, Damira was provided with a car [including fuel] which was purchased in 2016 for RM188,000. *[Pada 1 Oktober 2020, Damira dibekalkan dengan sebuah kereta [termasuk bahan bakar] yang dibeli pada tahun 2016 dengan harga RM188,000.]*
5. The company paid for Damira's dental treatment of RM700. *[Syarikat telah membayar rawatan pergigian Damira sebanyak RM700.]*
6. In December 2020, Damira and her husband went for a holiday in Sarawak. The airfare of RM1,200 was paid by the company. In addition, she was given RM1,000 for food allowance. *[Pada Disember 2020, Damira dan suaminya pergi bercuti di Sarawak. Tambang penerbangan sebanyak RM1,200 dibayar oleh syarikat. Sebagai tambahan, dia diberi wang tunai sebanyak RM1,000 sebagai elaun makan.]*

Required: [Dikehendaki]

Calculate the statutory employment income of Damira for the year of assessment 2020.

[Hitung pendapatan pengajian berkanun Damira untuk tahun taksiran 2020.]

Note: You should indicate by the word 'nil' or 'exempt', for any item referred in the question which no adjusting entry needs to be made in the computation. *[Catatan: Anda harus menunjukkan dengan kata 'nil' atau 'dikecualikan', untuk item yang disebut dalam soalan yang tidak perlu dibuat penyesuaian dalam pengiraan.]* **[Total [Jumlah] 25m]**

QUESTION 3 [SOALAN 3]

Nega Sdn Bhd [NSB] was incorporated on 1 January 2007 and closes its accounts on 31 December every year. The following assets were acquired and disposed by NSB:

[Nega Sdn Bhd [NSB] diperbadankan pada 1 Januari 2007 dan menutup akaunnya pada 31 Disember setiap tahun. Aset berikut telah diperolehi dan dilupuskan oleh NSB:]

1. Heavy Machinery [*Jentera Berat*]

On 23 January 2018, a machine costing RM80,000 was brought into Malaysia for business use. It was originally used for business in China. NSB incurred RM10,000 for installation of the machinery.

[Pada 23 Januari 2018, sebuah mesin berharga RM80,000 dibawa ke Malaysia untuk kegunaan perniagaan. Ia pada asalnya digunakan untuk perniagaan di China. NSB membayar RM10,000 untuk pemasangan jentera tersebut].

2. Machinery [*Jentera*]

On 25 January 2018, a machine costing RM95,000 was bought on cash basis. The cost of preparing site was RM5,000.

[Pada 25 Januari 2018, sebuah mesin berharga RM95,000 telah dibeli secara tunai. Kos penyediaan tapak adalah RM5,000.]

3. Lorry [*Lori*]

A lorry was acquired under hire purchase in 2019 for the use by the the company at a cost of RM280,000. *[Sebuah lori telah dibeli di bawah sewa beli pada 2019 untuk digunakan oleh syarikat itu dengan kos sebanyak RM280,000.]*

The details of the hire purchase are: *[Butiran sewa beli adalah:]*

Deposit	RM40,000 paid on 20 August 2019. <i>[RM40,000 dibayar pada 20 Ogos 2019.]</i>
No. of instalments <i>[Bilangan ansuran]</i>	60 monthly instalments beginning September 2019. <i>[60 ansuran bulanan bermula pada bulan September 2019.]</i>

Installment without interest [Ansuran tanpa faedah]	RM 3,800 per month [RM 3,800 sebulan]
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Required: [Dikehendaki]:

Compute the capital allowances, balancing charges or balancing allowances [if any] for the above assets for year of assessment 2020. [Kirakan elaun modal, caj imbangan atau elaun imbangan [jika ada] bagi aset-aset di atas untuk tahun taksiran 2020.]

[Total [Jumlah] 25m]

QUESTION 4 [SOALAN 4]

Izmir and Julia, are Malaysian citizen and tax residents. They have been married for 7 years and parents of two children, 6 years old son, Munif, who suffer from brain cancer and physically disabled, and 3 months old daughter, Nadia. Izmir has retired from his job as a lecturer at the compulsory retirement age of 55, five years ago. Since then, he received a pension of RM6,000 per month. Izmir's other income for 2020 are as follows: [Izmir dan Julia, adalah warganegara Malaysia dan pemastautin cukai. Mereka telah berkahwin selama 7 tahun dan mempunyai dua anak, anak lelaki 6 tahun, Munif, yang menderita barah otak dan cacat fizikal, dan anak perempuan berusia 3 bulan, Nadia. Izmir telah bersara dari pekerjaannya sebagai pensyarah pada usia persaraan wajib 55 tahun, lima tahun yang lalu. Sejak itu, dia mendapat pencen RM6,000 sebulan. Pendapatan Izmir yang lain untuk tahun 2020 adalah seperti berikut:]

a. Business Income: [Pendapatan Perniagaan:]

	RM
Adjusted loss / income [Kerugian / pendapatan yang terselaras]	10,000
Balancing charge [Caj imbangan]	5,000
Capital allowance for the year [Elaun modal untuk tahun ini]	1,200
Adjusted losses brought forward from 2019 [Kerugian terselaras yang dibawa dari 2019]	2,400

- b. Royalty Income: *[Pendapatan Royalti:]*
- RM9,000 for translating a book at the request of the Ministry of Education.
[RM9,000 untuk menterjemahkan sebuah buku atas permintaan Kementerian Pelajaran.]
 - RM49,000 from the book that he has written on Malaysian Economy.
[RM49,000 dari buku yang telah ditulisnya mengenai Ekonomi Malaysia.]

Izmir's wife, Julia, works as an account executive and received gross annual salary of RM60,000. The following details relate to Julia's other incomes:

[Isteri Izmir, Julia, bekerja sebagai eksekutif akaun dan menerima gaji tahunan kasar sebanyak RM 60,000. Maklumat berikut berkaitan dengan pendapatan Julia yang lain:]

- a. Dividend income: *[Pendapatan dividen:]*
- RM5,000 from an investment in Amanah Saham Nasional.
[RM5,000 dari pelaburan di Amanah Saham Nasional.]
 - RM6,000 remitted from Singapore on 1 August 2020.
[RM6,000 dihantar dari Singapura pada 1 Ogos 2020]

- b. Rental income of RM1,400 per month since April 2017. The following expenses were incurred in connection with the house:

[Pendapatan sewa sebanyak RM1,400 sebulan sejak April 2017. Perbelanjaan berikut ditanggung berkaitan dengan rumah tersebut:]

	RM
Quit rent per annum <i>[Cukai pintu setahun]</i>	900
Fire insurance per annum <i>[Insurans kebakaran setahun]</i>	1,900

Additional information: *[Maklumat Tambahan]*

- a. Izmir divorced his first wife, Kaseh, in 2010 and was directed by the court to pay an alimony of RM400 per month.
[Izmir bercerai dengan isteri pertamanya, Kaseh, pada tahun 2010 dan diarahkan oleh mahkamah untuk membayar nafkah sebanyak RM400 sebulan.]
- b. Linda, 20 years old is Izmir's daughter from his former marriage with Puan Kaseh. Linda is studying at Universiti Teknologi Malaysia. Izmir and Kaseh incurred RM6,000 each for bear the Linda expenses.

[Linda, 20 tahun adalah anak perempuannya daripada perkahwinan terdahulu dengan Puan Kaseh. Linda menuntut di Universiti Teknologi Malaysia. Izmir dan Kaseh menanggung perbelanjaan Linda masing-masing sebanyak RM6,000.]

- c. Julia spent RM11,500 of which RM4,500 to purchase a special wheelchair for her son, while the balance is for Munif's annual medical treatment. Julia spent RM1,200 on breastfeeding equipment for Nadia. Julia elected to claim the child relief.

[Julia membelanjakan RM11,500 di antaranya RM4,500 untuk membeli kerusi roda khas untuk anaknya, sementara bakinya adalah untuk rawatan perubatan tahunan Munif. Julia membelanjakan RM1,200 untuk peralatan penyusuan untuk Nadia. Julia dipilih untuk menuntut bantuan anak.]

- d. Payments made by Izmir and Julia in 2020 were as follows:

[Pembayaran yang dilakukan oleh Izmir dan Julia pada tahun 2020 adalah seperti berikut:]

	Izmir	Julia
	RM	RM
Contribution to Employees Provident Fund	-	6,600
[Caruman kepada Kumpulan Wang Simpanan Pekerja]		
Contribution to Social Security Organisation	-	220
[Sumbangan kepada Pertubuhan Keselamatan Sosial]		
Insurance premium: [Premium insurans:]		
Life insurance for: - [Insurans nyawa untuk: -]		
- Puan Julia	-	1,800
- Nadia	-	1,000
- Medical insurance for Munif [Insurans perubatan untuk Munif]		4,000
Medical expenses [Perbelanjaan perubatan]		
- Parents [Ibu bapa]	5,200	-
- Parent in-law [Ibu bapa mertua]	2,200	-
Monthly internet subscription [Langganan internet bulanan]	179	-
Magazines [Majalah]	-	730
Donation to approved institutions:		
[Sumbangan kepada institusi yang diluluskan:]		
- In cash [Secara tunai]	4,000	-
- In kind [Berupa Barangan]	1,000	-

Required: *[Dikehendaki:]*

Calculate the income tax payable of Izmir and Julia for the year of assessment 2020.

[Hitung cukai pendapatan yang perlu dibayar Izmir dan Julia untuk tahun taksiran 2020.]

[Total *[Jumlah]* 25m]

- END OF QUESTIONS *[SOALAN TAMAT]* -

APPENDIX
TAX RATES AND ALLOWANCES

The following tax rates, allowances and values are to be used in answering the questions.

Income tax rates

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

Personal Relief and allowances

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] OR Parent Restricted to 1,500 for only one mother Restricted to 1,500 for only one father	5,000 [Restricted] OR 3000 [Restricted]
3	Basic supporting equipment for disabled self, spouse, child or parent	6,000 [Restricted]
4	Disabled individual	6,000
5	Education fees [Self] i. Other than a degree at masters or doctorate level - Course of study in law, accounting, islamic financing, technical, vocational, industrial, scientific or technology ii. Degree at masters or doctorate level - Any course of study	7,000 [Restricted]
6	Medical expenses for serious diseases for self, spouse or child	6,000 [Restricted]
7	Medical expenses for fertility treatment for self or spouse	
8	Complete medical examination for self, spouse, child [Restricted to 500]	
9	Lifestyle – Expenses for the use / benefit of self, spouse or child in respect of: i. purchase of books / journals / magazines / printed newspapers / other similar publications [Not banned reading materials] ii. purchase of personal computer, smartphone or tablet [Not for business use] iii. purchase of sports equipment for sports activity defined under the Sports Development Act 1997 and payment of gym membership iv. payment of monthly bill for internet subscription [Under own name]	2,500 [Restricted]
10	Lifestyle – Purchase of personal computer, smartphone or tablet for self, spouse or child and not for business use [Additional deduction for purchase made within the period of 1st June 2020 to 31st December 2020]	2,500 [Restricted]
11	Purchase of breastfeeding equipment for own use for a child aged 2 years and below [Deduction allowed once in every 2 years of assessment]	1,000 [Restricted]
12	Child care fees to a registered child care centre / kindergarten for a child aged 6 years and below	3,000 [Restricted]
13	Net deposit in Skim Simpanan Pendidikan Nasional [Total deposit in 2020 MINUS total withdrawal in 2020]	8,000 [Restricted]
14	Husband / wife / payment of alimony to former wife	4,000 [Restricted]
15	Disabled husband / wife	3,500
16	Each unmarried child and under the age of 18 years old	2,000

17	Each unmarried child of 18 years and above who is receiving full-time education ["A-Level", certificate, matriculation or preparatory courses].	2,000
18	Each unmarried child of 18 years and above that: i. receiving further education in Malaysia in respect of an award of diploma or higher [excluding matriculation/ preparatory courses]. ii. receiving further education outside Malaysia in respect of an award of degree or its equivalent [including Master or Doctorate]. iii. the instruction and educational establishment shall be approved by the relevant government authority.	8,000
19	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
20	Life insurance and EPF INCLUDING not through salary deduction i. Pensionable public servant category Life insurance premium ii. OTHER than pensionable public servant category Life insurance premium [Restricted to RM3,000] Contribution to EPF / approved scheme [Restricted to RM4,000]	7,000 [Restricted]
21	Deferred Annuity and Private Retirement Scheme [PRS] - with effect from year assessment 2012 until year assessment 2021	3,000 [Restricted]
22	Education and medical insurance [INCLUDING not through salary deduction]	3,000 [Restricted]
23	Contribution to the Social Security Organization [SOCSO]	250 [Restricted]
24	Payment for accommodation at premises registered with the Commissioner of Tourism and entrance fee to a tourist attraction [Accommodation expenses at premises registered with the Ministry of Tourism, Arts and Culture Malaysia and entrance fees to tourists attractions incurred on or after 1st March 2020] <u>Registered accomodation premises can be check thru link of : http://www.motac.gov.my/en/check/registered-hotel</u>	1,000 [Restricted]

**Value of benefits in kind
Car and fuel scale**

Cost of Motorcar [New] RM	Annual Prescribed Benefit of Motorcar RM	Annual Prescribed Benefit of Petrol RM
Up to 50,000	1,200	600
50,001-75,000	2,400	900
75,001-100,000	3,600	1,200
100,001-150,000	5,000	1,500
150,001-200,000	7,000	1,800
200,001-250,000	9,000	2,100
250,001-350,000	15,000	2,400
350,001-500,000	21,250	2,700
500,001 and above	25,000	3,000

The value of the car benefit equal to half the prescribed annual value [above] is taken if the car provided is more than five [5] years old.

Where a driver is provided by the employer, the value of the benefit is fixed at RM600 per month.

Other benefits

RM per month

Household furnishings, apparatus and appliances:	
Semi-furnished with furniture in the lounge, dining room or bedroom	70
Semi-furnished with furniture as above plus air-conditioners and/or curtains and carpets	140
Fully furnished premises	280
Domestic help	400
Gardener	300