

**KOMPILASI SOALAN DAN JAWAPAN**  
**SEMINAR PERCUKAIAN KEBANGSAAN BELANJAWAN 2026**  
**PADA 5 NOVEMBER 2025**  
**SHERATON HOTEL KUCHING**  
*(Dikemaskini sehingga 28 Januari 2026)*

BIL.	SOALAN	JAWAPAN
<b>ACCELERATED CAPITAL ALLOWANCE (ACA)</b>		
1	On the ACA, does the consultation fees include consultation fees incurred for the purchase of standard software packages and not customised software	Kos berkaitan pembelian pakej perisian yang standard boleh dituntut elaun modal di bawah Jadual 3 ACP. Tuntutan ACA bagi fi perundingan, perlesenan dan bayaran sampingan berkaitan pembangunan perisian komputer secara khusus (customised) sahaja.
<b>CUKAI KEUNTUNGAN HARTA TANAH (CKHT)</b>		
2	on slides 72, will the acquirer receive the notification on the amount of tax through email?	Pemeroleh akan dimaklumkan melalui sistem MyTax pemeroleh.
3	Sales of purchase agreement signed in Dec'24 but in SPA have a condition precedent that the transfer only complete upon trf of shares. Trf of shares only complete in 2025. what is the date of disposal?	Dalam satu transaksi pemindahan saham, terdapat dua dokumen yang terlibat iaitu 'borang pemindahan' di bawah seksyen 105 Akta Syarikat 2016 dan 'perjanjian jual beli'. Tarikh pelupusan akan berdasarkan tarikh pada borang pemindahan.
<b>DUTI SETEM</b>		
4	Does the company need to stamp any employment contract issued in 2024 and b4	Ya. Surat cara yang disempurnakan pada tahun 2024 dan sebelumnya perlu dikemukakan untuk pengindorsan Pemungut walaupun ianya dikecualikan daripada duti setem.
5	For those employment contract less than rm3000 the company still need to bring for exemption verification?	Ya. Surat cara perlu dikemukakan untuk pengindorsan Pemungut bahawa ianya dikecualikan daripada duti setem.
6	If a sibling who is a British citizen transferred the house to me & my sister, both Malaysians who is liable for tax?	Duti setem dikenakan kepada penerima pindah milik harta manakala pemberi pindah milik dikenakan cukai keuntungan harta tanah.
7	Exempted stamp duty for 1st time home buyer - S&P dated in yr2016 but MOT made in current year paid and submitted, can appeal for refund on the entitled exempted portion? Whats the process required.	Bayaran balik duti setem boleh dipertimbangkan sekiranya syarat-syarat dipenuhi. Permohonan bayaran balik boleh dibuat melalui sistem STAMPS.
8	On stamp duty exemption for 1st house.. let say i purchased my 1st house 250k but did not claim my duty exemption but when i purchased my 2nd house 500k can i claim the exemption..	Tuntutan pengecualian duti setem tidak boleh dibenarkan kerana pembeli telah mempunyai rumah kediaman.
9	If a non executive director of a company is issued a contract of service, is stamping required?	Ya
10	Slide 40 - For commission-based employment contracts with basic wage of RM1700, is stamping required?	Ya.

11	If let say, a person received a property by way of love and affection from parents to children, that children want to buy another house, will it be count as 1st house purchase	Tidak. Si anak telah memiliki rumah kediaman maka tuntutan pengecualian tidak dibenarkan.
12	Stamping for employment contract is it applicable for existing employees? Or only new employees?	Penyeteman kontrak pekerjaan terpakai kepada pekerja sedia ada dan pekerja baharu.
<b>INSENTIF</b>		
13	For Incentive for Sponsorship of Scholarship, can a company offering sponsorship of Scholarship to a director's children?	Dibenarkan tetapi tertakluk kepada gaji pengarah tidak melebihi RM15,000.
14	On the Incentive for Sponsorship of scholarship, if company is offering a director's child for scholarship for his degree study, is company entitle to claim this incentive?	
15	On slides 80, if we are consultants on a new upcoming museum & is involved in collection of artefacts, research, workshops & also arrange overseas visits, are we eligible for tax deduction?	Potongan cukai yang diberikan adalah bersamaan dengan amaun sumbangan ke atas sumbangan tunai yang dibuat oleh oleh individu dan syarikat korporat kepada Akaun Amanah Jabatan Muzium Malaysia. Potongan cukai kepada konsultan dalam soalan ini boleh diberikan sekiranya konsultan tersebut membuat sumbangan tunai yang dibenarkan.
16	Di Slide 30. Apakah dimaksudkan dengan "perbelanjaan layak". Ada senarai?	Berkaitan dengan "potongan cukai ke atas perbelanjaan pengubahsuaian dan pembaharuan projek pelancongan terhad kepada jumlah RM500,000". Perbelanjaan yang layak akan diperincikan dalam perundangan subsidiari yang akan diwartakan.
17	For sponsorship of scholarship, the monthly income for 'father and mother which means household income' or 'either father or mother' not exceeded RM15,000?	Pendapatan isi rumah iaitu pendapatan bulanan kedua-dua ibu dan bapa.
<b>MALAYSIAN INCOME TAX REPORTING SYSTEM (MITRS)</b>		
18	For mitrs, only submit audit report, tax computation and ca schedule? Other tax schedules no need?	Dokumen lain selain daripada yang telah disenaraikan perlu dikemukakan sekiranya audit dilakukan oleh LHDNM.
<b>PELEPASAN INDIVIDU</b>		
19	If life insurance policy holder is mother of the child, can the father claim the life insurance for the child if the mother already claim the max for her own life insurance?	Kelayakan adalah berdasarkan nama pemegang polisi.
20	Can I claim RM2.5k for CCTV in 2026 and another RM2.5k for a food waste grinder in 2027, or is the RM2.5k limit a one-time claim only?	Layak untuk pelepasan penuh bagi CCTV dalam TT 2026 dan pelepasan penuh bagi pengisar sisa makanan dalam TT 2027.

21	Regarding the relief on food waste grinder, if in 2026, i spent 2,000 on cctv and 1,000 on waste grinder machine, can i claim full 2,500 in 2026?	Ya. Pembayar cukai boleh menuntut jumlah RM2,500 dalam TT 2026 tetapi tidak lagi dibenarkan untuk menuntut relif bagi CCTV dan pengisar sisa makanan bagi TT 2027.
22	For claiming child care relief, how to determine whether the centres are registered with dept of social welfare?	Senarai pusat berdaftar boleh diakses di laman web Jabatan Kebajikan Masyarakat.
<b>PENSTRUKTURAN ANSURAN</b>		
23	Question on restructuring of instalment - Will this changes impact 11th month tax revision? How do we manage this ?	Peruntukan bagi bayaran ansuran cukai di bawah subseksyen 107C(7) Akta Cukai Pendapatan 1967 tidak terjejas dan kekal sama.
24	For the adjustment of tax instalment timing, will this affect the timing for 6th, 9th & 11th month revision as well?	