

# Air pollution in malaysia assignment

[Environment](#), [Air](#)



In the fourteenth and fifteenth century, British tax assessors used ownership or occupancy of property to estimate a taxpayer's ability to pay. In time the tax came to be regarded as a tax on the property itself. In the United Kingdom the tax developed into a system of rates based on the annual (rental) value of property. The growth of the property tax in America was closely related to economic and political conditions on the frontier. In pre-commercial agricultural areas the property tax was a feasible source of local government revenue and equal taxation of wealth was consistent with the prevailing egalitarian ideology.

When the Revolutionary War began, the colonies had well-developed tax systems that made a war against the world's leading military power thinkable. The tax structure varied from colony to colony, but five kinds of taxes were widely used. Capitation (poll) taxes were levied at a fixed rate on all adult males and sometimes on slaves. Property taxes were usually specific taxes levied at fixed rates on enumerated items, but sometimes items were taxed according to value. Faculty taxes were levied on the faculty or earning capacity of persons following certain trades or having certain skills.

Tariffs (imposts) were levied on goods imported or exported and excises were levied on consumption goods, especially liquor. During the war colonial tax rates increased several fold and taxation became a matter of heated debate and some violence. Settlers far from markets complained that taxing land on a per-acre basis was unfair and demanded that property taxation be based on value. In the southern colonies light land taxes and heavy poll

taxes favored wealthy landowners. In some cases, changes in the tax system caused the wealthy to complain.

In New York wealthy leaders saw the excess profits tax, which had been levied on war profits, as a dangerous example of leveling tendencies. Owners of intangible property in New Jersey saw the tax on intangible property in a similar light. By the end of the war, it was obvious that the concept of equality so eloquently stated in the Declaration of Independence had far-reaching implications. Wealthy leaders and ordinary men pondered the meaning of equality and asked its implications for taxation.

The leaders often saw little connection among independence, political equality, and the tax system, but many ordinary men saw an opportunity to demand changes. MALAYSIA TAXATION The property tax is a compulsory contribution to be paid by the taxpayer, here the taxpayer in return will receive benefits from the local authorities in the form of tangible and intangible services, community facilities, infrastructures and development projects for their enjoyment . In the context of property tax, enforcement of the tax is intended as a tool to drive the development of areas administered by local authorities.

Property tax imposed on the taxpayer is given back by local authorities in the form of services in their respective administrative areas. The imposition of property tax is related to the role of local authorities in developing the area and providing the necessary services and facilities. According to Section 127 to section 163 of the Local Government Act 1976, local authorities are empowered to impose property tax on property owners to carry out the

functions and roles of local authorities as an organization which has autonomy over the local populace.

The local authorities should ensure that the management of tax collection can be implemented effectively in the development process and services provided appropriately . -2- Local authorities have important responsibilities in carrying out their functions and roles, especially in property tax management to ensure the life and amenity of residents can be realized. Fifth local authority is weak and incompetent in handling the management of the property tax it would certainly affect the results of tax collection which is to be used as financing development projects and services provided.

In addition, the arrears in property taxes will increase due to poor management and will burden the local authorities. This will have an impact on the quality of work and services performed. The prevalent issue of lower tax revenue in local authorities throughout the country continues to pose a very serious predicament. Complete procedures which have been established in the provisions of the Act will guide local authorities in managing the property tax but the property tax collection performance is still under unsatisfactory level.

For example, according to the Economic Report of the Ministry of Finance, revenue of the collection performance in local authorities throughout the country showed a worrying decline in the rate of decrease of 11.7% recorded in 2007 and 0.3% in 2008. The implications Of the tax reduction has resulted in a deficit spending of RM5 million and RM1,179 million in 2007 and 2008 due to the Geiger prevailing costs.

Collection of property tax revenue statistics generally show the majority of Malaysian local authorities collect property tax of less than 70% of the total taxable amount, while for the collection of property tax arrears show only within As an example, local authorities in the state of Juror and Koala Lumps City Hall (Dean Band Ray Koala Lumps, DOBB) showed that the amount of property tax arrears recorded amounted to about RMI 68 million and ARMOR million in 2009 and this is certainly an issue of concern.

This depicts the overall situation of property tax performance of coal authorities in Malaysia which is in a poor condition and has not reach a satisfactory level, where the country's agenda has set the target and vision to encompass about 70% of communities in Malaysia will be living in municipal areas in the year of 2020. -3- TYPES OF PROPERTY TAX IN MALAYSIA Tax on property was introduced in 1974 under the Land Speculation Tax Act. This Was subsequently replaced with the Real Property Gains Tax Act in November 1975.

Although in existence since the mid-ass, the Government pro-actively adjusted the rates of the RPG through the years to cater to the property market conditions. It's natural for most people to react to the reintroduction of RPG, having enjoyed full exemption for a few years previously, however, compared to the original rates of RPG which range up to 30%, the recent hike of up to 10% is actually quite mild. There are several types of property tax in Malaysia and they are as follows .

A) Assessment tax B) Quit rent C) Capital gain tax D) Inheritance tax E)

Others tax A) ASSESSMENT TAX : Assessment tax is a type of local tax which

is only applicable on the residential property. Rate of assessment tax is based on the yearly rental amount of the property on rent. This tax is assessed by the local authorities. Rules and regulations of the assessment tax are as follows : Usually assessment tax has a flat value of This assessment tax is to be paid in two installments. The scope of taxation are for a resident individual is assessable on income derived from sources in Malaysia and income received in Malaysia from outside Malaysia.

W. E. F. Y/A 2004 income remitted into Malaysia from overseas by a resident individual, a trust body, a cooperative and a Hindu Joint Family is exempted from income tax. Second, for non-resident individual is assessable only on income derived from sources n Malaysia. Third, for a resident company is assessable on income derived from Malaysia and income remitted to Malaysia from sources outside Malaysia. Starting Year of Assessment 1995 onwards only income derived from Malaysia are taxable. Banking insurance, shipping and air transport businesses are taxed on world income scope. The Imputation Systems is applicable.

Fourth, for a non- resident Company is liable to Malaysian tax when it carries on a business through a permanent establishment in Malaysia and is assessable on income derived only from sources within Malaysia. There have two types of resident status : ) First, the resident status of individuals : For tax purposes, the tax residence status is determined by the duration of stay in Malaysia, and is not bound by reference to the nationality or citizenship. If a person stays in Malaysia for at least 182 days (not necessarily consecutive) in a calendar year, he would be treated as a resident.

However, there are other conditions where the individual can be treated as a resident even if he stays for less than 182 days. An individual is resident in Malaysia in the basis year of assessment if he: - is in Malaysia for not less than 182 days in the relevant basis year, is in Malaysia for a period of less than 182 days in the basis year and that period is linked to another period where he is continuously in Malaysia for not less than 182 days immediately before or after the relevant basis year.

Where temporary absence occur, the period of temporary absence can be taken to form part of such period, where he is in Malaysia, immediately prior to or after the temporary absence, -5- - is in Malaysia for not less than 90 days (need not be consecutive) in the basis year and is resident or has been in Malaysia for 90 days or more in 3 out of the 4 preceding years of assessment; or has not been in Malaysia in the relevant basis year but he is deemed to be resident in Malaysia in the relevant basis year if he is resident in Malaysia in the following basis year and also in the each of the 3 basis year immediately preceding the relevant basis year .

Example 1: Resident Status john arrived in Malaysia on 1. 4. 2003 and stayed on until 15. 11. 2003 (total 229 days). Hence, John is resident for the year of assessment 2003 since he stayed in Malaysia for more than 182 days in the year 2003. 2) Second, the resident status of companies : A company is deemed to be residents if at any time during a basis year for a Year Of Assessment, the management and control of its business is exercised in Malaysia. -6- B) QUIT RENT : Quit rent is also a type of local tax. Quit rent tax

in imposes on all types of landed properties. This tax is payable annually. The rate of quit tax is 0. 003 to 0. 006 US dollars per square foot.