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**TECHNICAL**

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**Direct Tax**

**UPDATE ON LHDNM'S CLARIFICATION ON THE INCOME TAX (ACCELERATED CAPITAL ALLOWANCE) (INFORMATION AND COMMUNICATION TECHNOLOGY EQUIPMENT) RULES 2014 [P.U. (A) 217/2014]**

We refer to our [e-CTIM TECH-DT 24/2015 dated 3 March 2015](#) regarding Lembaga Hasil Dalam Negeri Malaysia's (LHDNM) clarifications dated [19 January 2015](#) and [24 February 2015](#) in relation to Sub-Rule 7(d) of the [gazette order \[P.U. \(A\) 217/2014\] on the Accelerated Capital Allowance \(ACA\) for Information and Communication Technology \(ICT\) Equipment](#).

The Institute has recently received an update on the above from LHDNM in its [letter dated 25 May 2015](#).

According to Paragraph 1 of the LHDNM's [letter dated 25 May 2015](#), a person can claim the accelerated capital allowance under P.U. (A) 217/2014 and the expenditure under the following Income Tax Rules, in the same year of assessment (YA):

- (a) Income Tax (Deduction for Audit Expenditure) Rules 2006 [P.U. (A) 129/2006];
- (b) Income Tax (Deduction for Expenses in Relation to Secretarial Fee and Tax Filing Fee) Rules 2014 [P.U. (A) 336/2014]; or
- (c) Income Tax (Deduction for Cost Relating to Training for Employees for the Implementation of Goods and Services Tax) Rules 2014 [P.U. (A) 334/2014],

after the amendment to the P.U. (A) 217/2014 has been made.

Members can also read the LHDNM's [letter dated 25 May 2015](#) in full on the Institute's website.

Members will be informed of any further developments on this matter via e-circular.

You may write to the Institute at [technical@ctim.org.my](mailto:technical@ctim.org.my) or [secretariat@ctim.org.my](mailto:secretariat@ctim.org.my) if you have any queries or comments on the above.

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