e-CIRCULAR TO MEMBERS

CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

e-CTIM TECH-DT 32/2018 **08 May 2018**

TO ALL MEMBERS

TECHNICAL

Direct Tax

AMENDMENTS TO PUBLIC RULING NO. 4/2013 ACCELERATED CAPITAL ALLOWANCE (BAHASA MALAYSIA VERSION)

Paragraph 11.2 of the above Public Ruling (PR) was amended on 27 March 2018. The original PR (Bahasa Malaysia version) was issued by LHDNM on 15 April 2013. The amendments are highlighted in yellow as follows:

11.2 ~~Apabila sesuatu loji dan jentera~~ Sekiranya aset dilupuskan pada bila-bila masa dalam tempoh ~~2~~ dua tahun dari tarikh pembelian aset itu, EMD ~~semua elaun~~ yang telah ~~dibenarkan dalam tahun EMD diberi,~~ diberikan akan ditarik balik dalam tempoh asas bagi tahun taksiran di mana pelupusan dilakukan ~~sama ada jualan tersebut adalah di antara pihak yang berkaitan atau yang tidak berkaitan~~ dengan atau tanpa balasan. Jumlah EP dan ET akan ditarik balik dengan mengenakan kenaan imbangan dalam tahun pelupusan aset tersebut.

Members may view the amended PR (in Bahasa Malaysia) at the websites of the Institute and the LHDNM.

Kindly note that the English version of the PR was reported to members in our e-CTIM TECH 55/2013 dated 22 April 2013.

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