

TECHNICAL

Direct Tax

[Income Tax \(Accelerated Capital Allowance\) \(Information and Communication Technology Equipment\) Rules 2018 \[P.U. \(A\) 156/2018\]](#)

The abovementioned [Rules](#) have been gazetted on 5 July 2018 and are deemed to have effect from the year of assessment 2017. The Rules are further to Proposal 1 set-out in [Appendix 6](#) of the 2018 Budget Speech.

The Rules provide for initial allowance of 20% and annual allowance of 20% under Schedule 3 of the Income Tax Act 1967 to be claimed in respect of capital expenditure incurred for the purchase of any information and communication technology equipment which is specified in the Schedule to the Rules.

Members may read the Rules in full at the official website of the [Attorney-General's Chambers](#).

You may write to the Institute at technical@ctim.org.my or secretariat@ctim.org.my in respect of any suggestions, concern or comments you may have on the [Rules](#) so that we may raise them to the LHDNM.

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