

TECHNICAL

Direct Taxation

Public Ruling No.4/2013 – Accelerated Capital Allowances

We are pleased to inform that the Inland Revenue Board (IRB) has issued Public Ruling No.4/2013 dated 15 April 2013. The PR explains the qualifying capital expenditure incurred by a person in the provision of plant and machinery for business purposes and summarises the application of accelerated capital allowances (ACA) with examples.

The IRB also provided the following Appendices:-

- i. [Appendix A - Income Tax Rules On ACA For Plant And Machinery](#); and
- ii. [Appendix B - Accelerated Or Special Rate Of Industrial Building Allowance](#).

Members may view the Public Ruling at the [IRB website](#).

Disclaimer

This document is only meant for members of the Chartered Tax Institute of Malaysia (CTIM) only. Although the CTIM has taken all reasonable care in the preparation and compilation of the information contained in the CTIM e-circular, the Institute / each party providing the material displayed herein expressly disclaim all and any liability or responsibility to any person(s) for any errors or omissions in the contents of the CTIM e-circular or for anything done or omitted to be done by any such person in reliance whether wholly or partially, upon the whole or any part of the contents of the CTIM e-circular.