

**TECHNICAL**

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**DIRECT TAXATION**

**[Purchase of Personal Computer under Paragraph 46\(1\)\(j\) Income Tax Act 1967](#)**

**Definition of Computer -- IRB Announcement**

The IRB has uploaded on its website on 31 July 2013 that the personal deductions on expenses incurred in the purchase of personal computer under [Section 46\(1\)\(j\) Income Tax Act 1967](#) shall be confined to the purchase of the following not used for the purpose of a business:

- Desktop computer;
- Laptop computer;
- Notebook; and
- Ultrabook.

The tax deduction will not cover expenses incurred in acquiring gadgets that may perform functions similar to a computer, for example, tablets, smartphones, etc.

The above treatment is effective from Year of Assessment (YA) 2013, As a concession, a claim for deduction for purchase of computer other than those indicated above, made prior to YA 2013 will not be withdrawn.

Members may view this [Announcement](#) at the websites of the Institute and the IRB.

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