

TECHNICAL

Direct Taxation

[Public Ruling No. 6/2015 on Qualifying Expenditure and Computation of Capital Allowances](#)

The Inland Revenue Board of Malaysia (LHDNM) has uploaded the [Public Ruling \(PR\) No. 6/2015 on Qualifying Expenditure and Computation of Capital Allowances](#) dated 27 August 2015, on its website.

This PR replaces the PR No. 2/2001 dated 18 January 2001.

The objective of this PR is to explain –

- a) tax treatment in relation to qualifying expenditure on plant and machinery for the purpose of claiming capital allowances; and
- b) computation of capital allowances for expenditure on plant and machinery.

Members may view the PR at the [Institute website](#) and the [LHDNM website](#).

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 [PR](#) so that we may raise them to the LHDNM.

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