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P.U. (A) 268

WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

KAEDAH-KAEDAH CUKAI PENDAPATAN
(ELAUN MODAL DIPERCEPAT) (JENTERA DAN
PERALATAN TERMASUK KELENGKAPAN TEKNOLOGI
MAKLUMAT DAN KOMUNIKASI) 2021

*INCOME TAX (ACCELERATED CAPITAL ALLOWANCE)
(MACHINERY AND EQUIPMENT INCLUDING
INFORMATION AND COMMUNICATION
TECHNOLOGY EQUIPMENT) RULES 2021*

DISIARKAN OLEH/
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ATTORNEY GENERAL'S CHAMBERS

AKTA CUKAI PENDAPATAN 1967

KAEDAH-KAEDAH CUKAI PENDAPATAN (ELAUN MODAL DIPERCEPAT)
(JENTERA DAN PERALATAN TERMASUK KELENGKAPAN TEKNOLOGI
MAKLUMAT DAN KOMUNIKASI) 2021

PADA menjalankan kuasa yang diberikan oleh perenggan 154(1)(b), dan perenggan 10 dan 15 Jadual 3 kepada, Akta Cukai Pendapatan 1967 [*Akta 53*], Menteri membuat kaedah-kaedah yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Kaedah-kaedah ini bolehlah dinamakan **Kaedah-Kaedah Cukai Pendapatan (Elaun Modal Dipercepat) (Jentera dan Peralatan termasuk Kelengkapan Teknologi Maklumat dan Komunikasi) 2021**.

(2) Kaedah-Kaedah ini hendaklah berkuat kuasa mulai tahun taksiran 2020.

Tafsiran

2. Dalam Kaedah-Kaedah ini—

“kelengkapan teknologi maklumat dan komunikasi” ertinya kelengkapan teknologi maklumat dan komunikasi sebagaimana yang dinyatakan dalam Jadual;

“perbelanjaan loji yang layak” ertinya suatu perbelanjaan modal yang dilakukan di bawah perenggan 2 Jadual 3 kepada Akta berhubung dengan penyediaan jentera dan peralatan termasuk kelengkapan teknologi maklumat dan komunikasi kecuali kenderaan bermotor.

Pemakaian

3. Kaedah-Kaedah ini terpakai bagi seseorang, berkenaan dengan perbelanjaan loji yang layak yang dilakukan oleh orang itu dalam tempoh asas bagi suatu tahun taksiran mulai 1 Mac 2020 hingga 31 Disember 2021 dan digunakan bagi maksud perniagaannya tertakluk kepada syarat yang ditetapkan.

Peruntukan menyifatkan yang berhubungan dengan perjanjian sewa beli

4. Jika orang yang disebut dalam kaedah 3 melakukan perbelanjaan loji yang layak di bawah suatu perjanjian sewa beli bagi pembelian apa-apa jentera dan peralatan termasuk kelengkapan teknologi maklumat dan komunikasi bagi maksud perniagaan orang itu—

- (a) orang itu hendaklah dikira sebagai tuan punya jentera dan peralatan termasuk kelengkapan teknologi maklumat dan komunikasi itu; dan
- (b) perbelanjaan loji yang layak yang dilakukan oleh orang itu dalam tempoh asas bagi suatu tahun taksiran hendaklah dikira sebagai bahagian modal daripada apa-apa bayaran ansuran atau, jika terdapat lebih daripada satu bayaran, daripada agregat bayaran yang dibuat oleh orang itu di bawah perjanjian sewa beli itu dalam tempoh asas itu.

Elaun permulaan

5. Orang yang disebut dalam kaedah 3 layak untuk mendapat elaun permulaan yang diperuntukkan dalam perenggan 10 Jadual 3 kepada Akta yang hendaklah bersamaan dengan satu per lima daripada perbelanjaan loji yang layak yang dilakukan.

Elaun tahunan

6. Orang yang disebut dalam kaedah 3 layak untuk mendapat elaun tahunan yang diperuntukkan dalam perenggan 15 Jadual 3 kepada Akta yang hendaklah bersamaan dengan dua per lima daripada perbelanjaan loji yang layak yang dilakukan.

Ketidakpakaian

7. Kaedah-Kaedah ini tidak terpakai bagi seseorang yang telah melakukan perbelanjaan loji yang layak dalam tempoh asas bagi suatu tahun taksiran jika dalam tempoh asas tersebut orang itu layak dan telah menuntut berkenaan dengan perbelanjaan loji yang layak yang sama—

- (a) suatu potongan di bawah Kaedah-Kaedah Cukai Pendapatan (Elaun Modal Dipercepat) (Kelengkapan Automasi) 2017 [*P.U. (A) 252/2017*]; atau
- (b) suatu pengecualian di bawah Perintah Cukai Pendapatan (Pengecualian) (No. 8) 2017 [*P.U. (A) 253/2017*].

JADUAL
[Kaedah 2]

Sistem kawalan laluan masuk
Sistem perbankan
Kelengkapan kod bar
Peletus/pengumpul aing
Kabel dan penyambung
Reka Bentuk Bantuan Komputer (CAD)
Pembuatan Bantuan Komputer (CAM)
Kejuruteraan Bantuan Komputer (CAE)
Pembaca kad
Komputer dan komponen
Unit Pemprosesan Pusat (CPU)
Storan
Skrin
Pencetak
Pengimbas/pembaca
Aksesori
Komunikasi dan rangkaian

Dibuat 9 Jun 2021
[MOF.TAX(S)700-2/1/103; LHDN.AY.A.600-12/1/7(29)-50; PN(PU2)80/C]

TENGGU DATUK SERI UTAMA ZAFRUL TENGGU ABDUL AZIZ
Menteri Kewangan

[Akan dibentangkan di Dewan Rakyat menurut subseksyen 154(2)
Akta Cukai Pendapatan 1967]

INCOME TAX ACT 1967

INCOME TAX (ACCELERATED CAPITAL ALLOWANCE)
(MACHINERY AND EQUIPMENT INCLUDING INFORMATION AND COMMUNICATION
TECHNOLOGY EQUIPMENT) RULES 2021

IN exercise of the powers conferred by paragraph 154(1)(b) of, and paragraphs 10 and 15 of Schedule 3 to, the Income Tax Act 1967 [*Act 53*], the Minister makes the following rules:

Citation and commencement

1. (1) These rules may be cited as the **Income Tax (Accelerated Capital Allowance) (Machinery and Equipment including Information and Communication Technology Equipment) Rules 2021**.

(2) These Rules shall have effect from the year of assessment 2020.

Interpretation

2. In these Rules—

“information and communication technology equipment” means information and communication technology equipment as specified in the Schedule;

“qualifying plant expenditure” means a capital expenditure incurred under paragraph 2 of Schedule 3 to the Act in relation to provision of machinery and equipment including information and communication technology equipment except motor vehicle.

Application

3. These Rules apply to a person, in respect of qualifying plant expenditure incurred by such person in the basis period for a year of assessment from 1 March 2020 until 31 December 2021 and used for the purpose of his business subject to the prescribed conditions.

Deeming provision relating to hire purchase agreement

4. Where the person referred to in rule 3 incurs qualifying plant expenditure under a hire purchase agreement for the purchase of machinery and equipment including information and communication technology equipment for the purposes of his business—

- (a) such person shall be treated to be the owner of such machinery and equipment including information and communication technology equipment; and
- (b) the qualifying plant expenditure incurred by such person in the basis period for a year of assessment shall be taken to be the capital portion of any installment payment or, where there is more than one such payment, of the aggregate of those payments made by such person under such hire purchase agreement in that basis period.

Initial allowance

5. The person referred to in rule 3 qualifies for an initial allowance as provided for in paragraph 10 of Schedule 3 to the Act which shall be equal to one-fifth of the qualifying plant expenditure incurred.

Annual allowance

6. The person referred to in rule 3 qualifies for an annual allowance as provided for in paragraph 15 of Schedule 3 to the Act which shall be equal to two-fifth of the qualifying plant expenditure incurred.

Non-application

7. These Rules shall not apply to a person who has incurred qualifying plant expenditure in a basis period for a year of assessment where during that basis period the person is eligible and has claimed in respect of the same qualifying plant expenditure—

- (a) a claim for deduction under Income Tax (Accelerated Capital Allowance) (Automation Equipment) Rules 2017 [*P.U. (A) 252/2017*]; or
- (b) an exemption under Income Tax (Exemption) (No. 8) Order 2017 [*P.U. (A) 253/2017*].

SCHEDULE

[Rule 2]

Access control system

Banking systems

Barcode equipment

Bursters/decollators

Cables and connectors

Computer Assisted Design (CAD)

Computer Assisted Manufacturing (CAM)

Computer Assisted Engineering (CAE)

Card readers

Computers and components

Central Processing Units (CPU)

Storages

Screens

Printers

Scanners/readers

Accessories

Communications and networks

Made 9 June 2021

[MOF.TAX(S)700-2/1/103; LHDN.AY.A.600-12/1/7(29)-50; PN(PU2)80/C]

TENGKU DATUK SERI UTAMA ZAFRUL TENGKU ABDUL AZIZ
Minister of Finance

[To be laid before the Dewan Rakyat pursuant to subsection 154(2) of the Income Tax Act 1967]