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P.U. (A) 284

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

KAEDAH-KAEDAH CUKAI PENDAPATAN
(ELAUN MODAL DIPERCEPAT) (KELENGKAPAN
TEKNOLOGI MAKLUMAT DAN KOMUNIKASI)
(PINDAAN) 2015

*INCOME TAX (ACCELERATED CAPITAL ALLOWANCE)
(INFORMATION AND COMMUNICATION TECHNOLOGY
EQUIPMENT) (AMENDMENT) RULES 2015*



DISIARKAN OLEH/
PUBLISHED BY
JABATAN PEGUAM NEGARA/
ATTORNEY GENERAL'S CHAMBERS

AKTA CUKAI PENDAPATAN 1967

KAEDAH-KAEDAH CUKAI PENDAPATAN (ELAUN MODAL DIPERCEPAT)
(KELENGKAPAN TEKNOLOGI MAKLUMAT DAN KOMUNIKASI) (PINDAAN) 2015

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) (Kelengkapan Teknologi Maklumat dan Komunikasi) (Pindaan) 2015**.

(2) Kaedah-Kaedah ini disifatkan telah mula berkuat kuasa dari tahun taksiran 2014.

Pindaan kaedah 7

2. Kaedah-Kaedah Cukai Pendapatan (Elaun Modal Dipercepat) (Kelengkapan Teknologi Maklumat dan Komunikasi) 2014 [*P.U. (A) 217/2014*] dipinda dengan menggantikan kaedah 7 dengan kaedah yang berikut:

“Ketidakpakaian

7. Kaedah-Kaedah ini tidak terpakai bagi seseorang yang telah melakukan perbelanjaan modal ke atas kelengkapan teknologi maklumat dan komunikasi bagi tempoh asas bagi suatu tahun taksiran jika dalam tempoh asas tersebut orang itu layak dan telah menuntut berkenaan dengan kelengkapan teknologi maklumat dan komunikasi itu—

(a) elaun cukai pelaburan di bawah Akta Penggalakan Pelaburan 1986 [*Akta 327*];

(b) elaun pelaburan semula di bawah Jadual 7A Akta;

- (c) elaun pelaburan bagi sektor perkhidmatan di bawah Jadual 7B Akta;
- (d) elaun modal dipercepat di bawah mana-mana kaedah yang dibuat di bawah seksyen 154 Akta; atau
- (e) pengecualian cukai di bawah mana-mana perintah yang dibuat di bawah seksyen 127 Akta berkenaan dengan pendapatan berkanun orang itu yang bersamaan dengan sebahagian atau keseluruhan amaun perbelanjaan modal yang layak yang dilakukan oleh orang itu.”

Dibuat 23 November 2015

[Perb.CR(8.20)116/1-138(2014)(SJ.1)(SK.4); LHDN01/35/(S)/42/51/60.6-3;
PN(PU2)80/LXXIX]

DATO' SERI AHMAD HUSNI BIN MOHAMAD HANADZLAH
Menteri Kewangan Kedua

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

INCOME TAX ACT 1967

INCOME TAX (ACCELERATED CAPITAL ALLOWANCE)
(INFORMATION AND COMMUNICATION TECHNOLOGY EQUIPMENT) (AMENDMENT)
RULES 2015

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) (Information and Communication Technology Equipment) (Amendment) Rules 2015**.

(2) These Rules shall be deemed to have effect from the year of assessment 2014.

Amendment of rule 7

2. The Income Tax (Accelerated Capital Allowance) (Information and Communication Technology Equipment) Rules 2014 [P.U. (A) 217/2014] are amended by substituting for rule 7 the following rule:

“Non-application

7. These Rules shall not apply to a person who has incurred qualifying capital expenditure on an information and communication technology equipment for a basis period for a year of assessment where during that basis period the person is eligible and has claimed in respect of that information and communication technology equipment—

(a) investment tax allowance under the Promotion of Investments Act 1986 [Act 327];

- (b) reinvestment allowance under Schedule 7A to the Act;
- (c) investment allowance for service sector under Schedule 7B to the Act;
- (d) accelerated capital allowance under any rules made under section 154 of the Act; or
- (e) tax exemption under any order made under section 127 of the Act in respect of his statutory income which is equivalent to any part or the whole of the amount of the qualifying capital expenditure incurred by the person.”

Made 23 November 2015

[Perb.CR(8.20)116/1-138(2014)(SJ.1)(SK.4); LHDN01/35/(S)/42/51/60.6-3;
PN(PU2)80/LXXIX]

DATO' SERI AHMAD HUSNI BIN MOHAMAD HANADZLAH
Second Minister of Finance

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