ANNOUNCEMENT

DEFINITION OF COMPUTER FOR THE PURPOSE OF INDIVIDUAL CLAIMING DEDUCTION UNDER PARAGRAPH 46(1)(J) INCOME TAX ACT 1967

The Ministry Of Finance via a letter dated 20th March 2013 has decided that an individual is eligible for personal tax deduction for the purchase of a personal computer under paragraph 46(1)(j) Income Tax Act 1967, which is a desktop computer, a laptop computer, Notebook and Ultrabook not used for the purpose of a business.

Therefore, the eligibility of tax deduction allowed does not include purchase of other gadgets that are able to perform functions similar to a computer for example tablet and handphone.

As a concession any claim for deduction other than a desk top computer, a laptop computer, Notebook and Ultrabook which has been made until Year Of Assessment 2012 will not be withdrawn.

The above tax treatment for deduction is effective from Year Of Assessment 2013 onwards.

Issued by : Tax Policy Department
Inland Revenue Board Of Malaysia

Date : 15th July 2013