

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computer, a laptop computer, *Notebook* and *Ultrabook* which has been made until Year Of Assessment 2012 will not be withdrawn.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