INLAND REVENUE BOARD OF MALAYSIA

ACCELERATED CAPITAL ALLOWANCE

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DIRECTOR GENERAL'S PUBLIC RULING

Section 138A of the Income Tax Act 1967 (ITA) provides that the Director General is empowered to make a Public Ruling in relation to the application of any provisions of the ITA.

A Public Ruling is published as a guide for the public and officers of the Inland Revenue Board of Malaysia. It sets out the interpretation of the Director General in respect of the particular tax law and the policy as well as the procedure applicable to it.

The Director General may withdraw this Public Ruling either wholly or in part, by notice of withdrawal or by publication of a new Public Ruling.

Director General of Inland Revenue,
Inland Revenue Board of Malaysia.

1. Objective

The objective of this Public Ruling (PR) is to explain the tax treatment on qualifying plant and machinery for the purpose of claiming Accelerated Capital Allowances (ACA) or the prescribed rates in determining the statutory income from a business.

2. Relevant Provisions of the Law

2.1 This PR takes into account laws which are in force as at the date this PR is published.

2.2 The provisions of the Income Tax Act 1967 (ITA) related to this PR are paragraph 154(1)*(b)*, Schedule 3, Schedule 7A and Schedule 7B.

2.3 Relevant subsidiary laws referred to in this PR are:

(a) Income Tax (Qualifying Plant Allowances) Rules 1997 [P.U. (A) 265/1997];

(b) Income Tax (Qualifying Plant Initial Allowances) Rules 1998 [P.U. (A) 294/1998];

(c) Income Tax (Qualifying Plant Allowances) (Control Equipment) Rules 1998 [P.U. (A) 295/1998];

(d) Income Tax (Accelerated Capital Allowances) (Recycling of Wastes) Rules 2000 [P.U. (A) 505/2000];

(e) Income Tax (Accelerated Capital Allowances) (Reinvestment in a Qualifying Project) Rules 2000 [P.U. (A) 506/2000];

(f) Income Tax (Accelerated Capital Allowance) (Power Quality Equipment) Rules 2005 [P.U. (A) 87/2005];

(g) Income Tax (Accelerated Capital Allowances) (Mould for the Production of Industrialised Buildings System Component) Rules 2006 [P.U. (A) 249/2006];

(h) Income Tax (Accelerated Capital Allowance) (Automation Equipment) Rules 2017 [P.U. (A) 252/2017];

(i) Income Tax (Exemption) (No. 8) Order 2017 [P.U. (A) 253/2017];

(j) Income Tax (Accelerated Capital Allowance) (Information And Communication Technology Equipment) Rules 2018 [P.U. (A) 156/2018];

(k) Income Tax (Exemption) (No. 8) 2017 (Amendment) Order 2020 [P.U. (A) 172/2020];

(l) Income Tax (Accelerated Capital Allowance) (Automation Equipment) 2017 (Amendment) Rules 2020 [P.U. (A) 173/2020];

(m) Income Tax (Accelerated Capital Allowance) (Machinery and Equipment including Information And Communication Technology Equipment) Rules 2021 [P.U. (A) 268/2021];

(n) Income Tax (Accelerated Capital Allowance) (Excursion Bus) Rules 2021 [P.U. (A) 291/2021]; and

(o) Income Tax (Accelerated Capital Allowance) (Excursion Bus) (Amendment) Rules 2022 [P.U. (A) 9/2022].

3. Interpretation

The words used in this PR have the following meaning:

3.1 "Assets" means plant or machinery used for the purpose of a business on which qualifying plant expenditure has been incurred.

3.2 “Disposed of” means an asset is sold, discarded or destroyed or it ceased to be used for the purposes of the business.

3.3 “Person” includes a company, a body of persons, a limited liability partnership and a corporation sole.

3.4 “Qualifying expenditure” means capital expenditure incurred on the provision, construction or purchase of plant or machinery used for the purpose of a business other than assets that have an expected life span of less than two (2) years.

3.5 “Agriculture” means any form of cultivation of crops, animal farming, aquaculture, inland fishing and any other agricultural or pastoral pursuit, including the reafforestation of timber.

4. Application of the Law

4.1 The ACA is an allowable allowance specifically allowed to a person who has incurred qualifying expenditure (QE) on assets used for business purposes.

4.2 The ACA rate provided in the Income Tax Rules (ITR) is in accordance with the powers conferred by paragraph 154(1)*(b)*, and paragraphs 10 and 15 of Schedule 3 of the ITA.

4.3 The conditions that must be fulfilled by a person to qualify for an initial allowance (IA) and an annual allowance (AA) are the same as the conditions to claim capital allowances at the normal rate (normal capital allowances) under Schedule 3 of the ITA. For more information, please refer to the PR No. 5/2014 titled “Ownership And Use Of Asset For The Purpose Of Claiming Capital Allowances”.

5. Introduction

The rate for ACA is a rate hike for either the initial allowance (IA) or the annual allowance (AA). It allows a capital allowance at a higher rate than the normal capital allowance in a year of assessment and hence the total capital allowances can be fully claimed within a shorter period. However, a person is given an option of whether to claim the capital allowance for plant and machinery as provided under the ITR or the normal capital allowances as provided under paragraphs 10 and 15, Schedule 3 of the ITA. The option made should be consistent until the capital allowance is fully absorbed. This option for higher rates is also subject to the eligibility conditions specified in the ITA. The option to claim normal capital allowance is subject whether an asset is a plant and machinery eligible for claiming capital allowances under Schedule 3 of the ITA.

6. Qualifying Expenditure

6.1 The interpretation of QE for each ITR varies according to the type of plant or machinery that qualifies for ACA. However, the interpretation of the QE generally applies to all ITR i.e. the capital expenditure which is incurred under paragraph 2, Schedule 3 of the ITA. For more information, please refer to the PR No. 6/2015 titled “Qualifying Expenditure And Computation Of Capital Allowances”.

6.2 For the purchase of plant and machinery on hire purchase, QE for ACA is based on capital instalment payments in a year of assessment. Please refer to paragraph 10, “Hire Purchase Asset” in the PR No. 5/2014 titled “Ownership And Use Of Asset For The Purpose Of Claiming Capital Allowances”.

6.3 QE for this capital installment must be done according to the period as stipulated in the ITR. If the hire purchase agreement does not comply with the QE period, or only partially complies with the QE period, then the plant or machinery is not eligible for ACA in ITR.

7. Income Tax Rules

Paragraph 154(1)*(b)* and paragraphs 10 and 15 of Schedule 3 of the ITA empowers the Minister of Finance to determine the ACA of plant and machinery through the ITR. The ITR for plant and machinery which are still in force are as follows:

7.1 Buses using natural gas and natural gas refuelling equipment – ITR (Qualifying Plant Allowances) 1997 [P.U. (A) 265/1997]

7.1.1 Effective 1 January 1997, ACA is given on QE which is incurred by -

(a) a public transport company on the provision of buses using natural gas for the purpose of the business of public transportation;

(b) a person on the provision of natural gas refuelling equipment used at a “natural gas refuelling outlet”.

7.1.2 “Natural gas refuelling outlet” includes a natural gas refuelling outlet which is made available for public or private use. A private natural gas refuelling outlet is natural gas that is not made available to the public but is only made available for specific vehicle types based at depot or factory premises.

7.1.3 A company or a person is entitled to claim 40% for IA and 20% for AA.

Example 1

Super Express Sdn Bhd (SESB) carries on the business of Economic Express Bus. SESB has been registered with the Companies Commission of Malaysia (CCM) and is also the holder of a public service vehicle license issued by the Commercial Vehicle Licensing Board 1987. On 2.1.2022 SESB bought a new bus that uses natural gas for the purposes of its public transportation business.

SESB is eligible to claim ACA i.e the ‘Qualifying Plant Allowances” for the capital expenditure on the new bus.

7.2 **Machinery or plant used in certain industries – ITR (Qualifying Plant Initial Allowances) 1998 [P.U. (A) 294/1998]**

7.2.1 Effective from the year of assessment 1998, **ACA in the form of IA** is given on QE for machinery or plant used for the purposes of a business of a person carried on in Malaysia, which consists of -

(a) Building and construction -

The construction of any works, roads, structures and buildings.

(b) Timber –

The extraction of timber from a forest.

(c) Tin mining –

The working of a mine for getting tin-ore or extracting or dressing tin concentrates.

7.2.2 Machinery or plant in this ITA excludes an imported heavy machinery. The IA and AA rates for imported heavy machineries are lower than the normal allowances. Please refer to the Income Tax (Qualifying Plant Allowances) (No. 2) Rules 1997 [P.U. (A) 474/1997] in respect of imported heavy machinery that is used in certain industries.

7.2.3 A person who carries on his business in Malaysia and incurred QE for machinery or plant used for the purposes of industries listed in paragraph 7.2.1 of this PR, is eligible to claim ACA at the following rates -

Industry	ACA/ IA (%)	AA (%)	
		Machinery	Plant
Building and construction	30	20	14
Timber	60	20	14
Tin mining	60	20	14

Example 2

Kinta Sdn Bhd (ASB) runs a tin mining industry in Perak Kinta Valley area. On 5.2.2022, KASB bought a tin ore storage plant for purification of tin which was done using water pressure.

KASB conducts one of the tin mining activities i.e. dressing tin concentrates that are eligible for ACA. However, KASB does not want the ACA rate to be used and has chosen the normal capital allowance i.e the IA rate of 20% and the AA of 14% for the year of assessment 2022.

Example 3

Same facts as in Example 2 except that KASB chose to claim ACA on the plant at a rate of 60% for IA and 14% for AA. The ACA rate for the tin mining industry can be referred to in the Table in paragraph 7.2.3 of this PR.

7.3 **Control Equipment – ITR (Qualifying Plant Allowances) (Control Equipment) 1998 [P.U. (A) 295/1998]**

7.3.1 Control equipment includes equipment and facility used for collecting wastes, for limiting pollution of the environment, for indicating or recording or warning of excessive pollution and for securing more efficient use of the equipment.

7.3.2 Effective year of assessment 1996, ACA is given on QE which is incurred on the provision of control equipment as follows -

(a) Sewage and Industrial Effluent Treatment Plant Facilities

(i) Mixing Tank

(ii) Sedimentation Tank

(iii) Filter Press

(iv) Neutralization Tank

(v) Variable Speed Decanter Centrifuge

(vi) Aerators/Aeration Facility

(vii) Automatic Level Control Submersible Pump

(viii) Ultrasonic Flowmeter

(ix) Automatic pH-Controlled Pump

(x) Drums for Sludge Storage

(xi) Effluent Drainage System

(xii) Clarifying Tanks/Precipitation Tanks

(xiii) Sludge Holding Tank

(xiv) Treatment Chemicals

(xv) Wastewater Recycle Equipment

(xvi) Carbon Filter

(b) Air Pollution Control Equipment

(i) Electrostatic Precipitator

(ii) Cyclone

(iii) Bag Filter

(iv) Water Scrubber

(v) Black Smoke Density Recorder

(vi) Black Smoke Alarm Equipment

(vii) Chimney/Gas Stack Sampling Equipment

(viii) Water Sprinkler

(ix) Incinerator

(x) Carbon Filter

(xi) Gas Absorption Materials

(xii) Packing Material for Water Scrubber

7.3.3 ACA is given at the rate of 40% for IA and 20% for AA.

7.4 **Recycling of Wastes – ITR (Accelerated Capital Allowances) (Recycling of Wastes) 2000 [P.U. (A) 505/2000]**

7.4.1 Effective from the year of assessment 2001, ACA is given to a manufacturing company which has incurred QE for the purposes of its business on plant and machinery which are used -

(a) exclusively or otherwise for recycling of wastes; or

(b) for further processing of the wastes into a finished product.

7.4.2 Manufacturing companies are eligible to claim ACA at 40% for IA and 20% for AA.

7.4.3 Manufacturing companies are not eligible to claim ACA under this ITA if for the current period, the company-

(a) has been granted any incentives (except for deductions for promotion of exports) under the Promotion of Investments Act 1986 (PIA); or

(b) has been given reinvestment allowance (RA) under Schedule 7A of the ITA.

7.4.4 If a person does not choose to claim RA even if it is eligible to do so, the person is eligible to claim ACA.

Example 4

Smart Sdn Bhd (SSB) is a waste recycling manufacturing company. On 15.5.2022, SSB purchased a series of plant and machinery for processing paddy straw to be used as tableware. SSB closes its accounts on 31 May each year.

SSB has incurred QE on plant and machinery that are used to process wastes (paddy straw) into finished products (tableware).

Therefore, SSB is eligible to claim ACA for the year of assessment 2022.

7.5 **Reinvestment in a Qualifying Project – ITR (Accelerated Capital Allowances) (Reinvestment in a Qualifying Project) 2000 [P.U. (A) 506/2000]**

7.5.1 This ITR is effective from the year of assessment 2001 and applies in respect of QE incurred on the provision of plant or machinery for the purposes of a qualifying project and used for the purpose of the business in respect of -

(a) a promoted activity;

(b) a promoted product; or

(c) an agricultural project.

7.5.2 Promoted activity or promoted product means any activity or product promoted under section 4 of the PIA.

7.5.3 Agricultural project has the meaning as defined under paragraph 8*(c)* in respect of activities listed under paragraph 9 *(aa)* until *(ff)* of Schedule 7A of the ITA.

7.5.4 Qualifying project has the meaning as defined under paragraph 8*(a)* of Schedule 7A of the ITA.

7.5.5 ACA is given at the rate of 40% for IA and 20% for AA.

7.5.6 This ITA shall not apply for the period a company -

(a) has been granted RA under Schedule 7A of the ITA.

(b) has been granted pioneer status or investment tax allowance under the PIA in respect of the same promoted activity or promoted product.

(c) fails to submit a copy of the letter from the Malaysian Industrial Development Authority confirming the promoted activity or promoted product undertaken in respect of a qualifying project for a year of assessment.

7.5.7 If a person does not choose to claim RA even if it is eligible to do so, the person is eligible to claim ACA.

Example 5

Zea Mays Sdn Bhd (ZMSB) undertakes a qualifying agricultural project to expand its corn business activity in Tanah Rata, Cameron Highlands. On 3.3.2022, ZMSB incurred QE amounting to RM500,000 to buy two corn cultivation machinery.

The agricultural project is a qualifying project as defined under paragraph 8*(c)* of Schedule 7A of the ITA. ZMSB has chosen not to claim RA even though the company is eligible to do so.

As ZMSB has not claimed RA on the QE, ZMSB is eligible to claim ACA for the year of assessment 2022.

7.6 **Power Quality Equipment – ITR (Accelerated Capital Allowances) (Power Quality Equipment) 2005 [P.U. (A) 87/2005]**

7.6.1 This ITR is effective from the year of assessment 2005 and applies on QE incurred by a company in the basis period for a year of assessment on -

(a) the provision of equipment as certified by the Ministry of Energy, Water and Communications, Malaysia; and

(b) the equipment is used by the company for its own business exclusively for the control of electric power quality.

7.6.2 ACA is given at the rate of 20% for IA and 40% for AA.

7.6.3 This ITR shall not apply to a company for the period during which the company -

(a) has been granted any incentives except for deductions for promotion of exports under the PIA; or

(b) has been given RA under Schedule 7A of the ITA.

7.6.4 If a person does not choose to claim RA even if it is eligible to do so, the person is eligible to claim ACA.

Example 6

On 1.3.2022 Dairy Global Sdn Bhd (account ending 31 March) purchased a machinery that is certified by the Ministry of Energy, Water and Communications, Malaysia as an equipment for controlling the quality of electric power in its business. The company has claimed capital allowances on the machinery for the year of assessment 2022 as provided under the ITR.

The Company is not eligible for any incentive but is entitled to RA. However, the company has chosen to not claim RA. Therefore, the company is eligible to claim ACA for the year of assessment 2022.

7.7 **Mould for the Production of Industrialised Buildings System Component – ITR (Accelerated Capital Allowances) (Mould for the Production of Industrialised Buildings System Component) 2006 [P.U. (A) 249/2006]**

7.7.1 Effective from the year of assessment 2006, ACA is given on QE incurred in the basis period for a year of assessment on the purchase of **mould** used in the production of an Industrialized Building System component (**IBS**) for the purposes of the business of -

(a) a manufacturing company; or

(b) a construction company

7.7.2 IBS is also known as prefabricated building construction. **IBS** means a construction system in which the components are manufactured under controlled conditions such as in a factory or on-site, transported, and assembled into a structure using a minimum of workers on the construction site. Therefore, the system can save construction costs and time.

7.7.3 This **mould** means precast concrete mould or ready-cast concrete mould that is poured first on the construction site or made in the factory. Examples are precast concrete components such as moulds for columns, beams, floor slabs, and wall panels that can be used repeatedly. This mould is also the basic component of IBS used to manufacture IBS components. These moulds are usually made of plastic, fiberglass, steel, aluminum, and other metal materials.

7.7.2 ACA is given at the rate of 40% for IA and 20% for AA.

Example 7

Bina Kukuh Sdn Bhd (BKSB) is a building construction company for terrace houses. On 15.1.2020, SSB purchased a mould made of steel for wall panels for RM80,000. These moulds are used by BKSB to produce the IBS components which is the steel framing system and the formwork system. BKSB closes its accounts on 31 March each year.

BKSB has incurred QE on moulds that are used to manufacture IBS components for its business purposes. Therefore, BKSB is eligible to claim ACA with the following computations:

	RM	RM
Year of assessment 2020		
Qualifying capital expenditure		80,000
Initial Allowance (40% x RM80,000)	32,000	
Annual Allowance (20% x RM80,000)	16,000	48,000
Residual expenditure		32,000
Year of assessment 2021		
Annual Allowance (20%)		16,000
Residual expenditure		16,000
Year of assessment 2022		
Annual Allowance (20%)		16,000
Residual expenditure		NIL

7.8 **Information And Communication Technology Equipment - ITR (Accelerated Capital Allowance) (Information and Communication Technology Equipment) 2018 [P.U. (A) 156/2018]**

7.8.1 This ITR is effective from the year of assessment 2017 and applies on QE incurred by a resident in Malaysia in the basis period for a year of assessment for –

(a) Purchase of any "information and communication technology equipment"; includes

(b) Installation of such "information and communication technology equipment"

7.8.2 "Information and communication technology equipment" which is eligible to claim ACA by a resident in Malaysia for his business purposes is as follows:

(a) Access control system

(b) Banking system

(c) Bar code completion

(d) Busters/decollactors

(e) Cables and connectors

(f) Computer Assisted Design (CAD)

(g) Computer Assisted Manufacturing (CAM)

(h) Computer Assisted Engineering (CAE)

(i) Card readers

(j) Computers and components

(k) Central Processing Units (CPU)

(l) Storages

(m) Screens

(n) Printers

(o) Scanners/readers

(p) Accessories

(q) Communications and networks

(r) Software systems or software packages

7.8.3 ACA is given at the rate of 20% for IA and 20% for AA.

7.8.4 A resident is not eligible to claim ACA under this ITR if, for the current period, the resident has claimed information and communication technology equipment with the following tax incentives:

(a) Investment tax allowance under the PIA;

(b) RA under Schedule 7A of ITA;

(c) Investment allowance for the service sector under Schedule 7B of ITA;

(d) ACA under the rules made under section 154 of the ITA;or

(e) Tax exemption under paragraph 127(3)*(b)* or subsection 127(3A) of the ITA.

7.9 **Automation Equipment**

- **ITR (Accelerated Capital Allowance) (Automation Equipment) 2020 [P.U. (A) 173/2020] and ITR (Accelerated Capital Allowance) (Automation Equipment) 2017 [P.U. (A) 252/2017]**

- **Income Tax (Exemption) (No. 8) 2017 (Amendment) Order 2020 [P.U. (A) 172/2020] and Income Tax (Exemption) (No. 8) Order 2017 [P.U. (A) 253/2017]**

Tax incentives for automation were introduced in Budget 2015 for the years of assessment (YA) 2015 to 2017 for First Category (Industry relating to Rubber Products, Plastics, Wood, Furniture and Textiles) and for YA 2015 to 2020 for Second Category (Industry other than First Category). The incentive for First Category was subsequently extended in Budget 2018 from YA 2018 to 2020. Via Budget 2020, the incentive for both categories have been extended from YA 2021 to YA 2023. Such tax incentives can be claimed in the form of an ACA and an exemption of statutory income**.** For the purpose of this PR 'exempt statutory income' will be referred to as **Automation Equipment Allowance (AEA).**

The ACA that can be claimed is equivalent to 100% of eligible qualifying capital expenditure (QCE) on the purchase of automation equipment. While, the **AEA** is equivalent to the amount of ACA ascertained based on 100% of the QCE of the automation equipment but must **not exceed 70% of the statutory income of that qualifying project.**

Both of the tax incentives are given through P.U. (A) 252/2017 and P.U. (A) 253/2017 respectively.

7.9.1 **P.U. (A) 252/2017** is referred to as **"principal rules"** in P.U. (A) 173/2020 while **P.U. (A) 253/2017** is referred to as **"principal order"** in P.U. (A) 172/2020.

7.9.2 **"Principle rules" [P.U. (A) 252/2017]** and “**Principle order” [P.U. (A) 253/2017]** is deemed to have come into operation from the YA 2018 and applies to companies that incur QCE on the purchase of automation equipment.

7.9.3 QCE means a capital expenditure relating to automation equipment used in Malaysia solely for the purpose of carrying on a qualifying project

7.9.4 Qualifying project means a project undertaken by a qualifying company for modernizing or automating its existing manufacturing activity of a product.

7.9.5 Automation equipment refers to plant or machinery used directly in a qualifying project which adopts **technology that is more advanced** than the current technology used by a qualifying company. This automation equipment must be certified by the Director General of the Standards and Industrial Research Institute of Malaysia.

7.9.6 **"Technology that is more advanced"** means advanced technology that can increase the amount of production and reduce dependence on labor.

7.9.7 A qualifying company which has fulfilled all the conditions as stated in paragraph 7.9.8. of this PR may be granted ACA by virtue of paragraph 154(1)(b) of the ITA through Malaysian Investment Development Authority (MIDA).

7.9.8 P.U. (A) 252/2017 and P.U. (A) 253/2017 apply to a qualifying company that fulfills the following requirements:

(a) incorporated under the Companies Act 2016 [*Act 777*] and resident in Malaysia;

(b) engages in a manufacturing activity in compliance with the Industrial Co-ordination Act 1975 [*Akta 156*];

(c) has a business license issued by the relevant local authority;

(d) has been in operation for a period of at least thirty-six months;

(e) which has incurred QCE on two (2) manufacturing industry categories as in the following Table:

	First Category **Industry relating to Rubber Products, Plastics, Wood, Furniture and Textiles.**	**Second Category** **Industry other than First Category (as determined by the Minister).**
ACA P.U. (A) 252/2017	IA - 20% AA - 80%	
AEA P.U. (A) 253/2017	Equivalent to 100% of the eligible ACA amount but limited to 70% of statutory income.	
Amount of QCE	100% of the first four million ringgit.	100% of the first two million ringgit.
The QCE is incurred in the basis period for:	YA 2015 - YA 2023	
Applications must be submitted to the Malaysian Investment Development Authority (MIDA) in the period:	1.1.2015 – 31.12.2023	

7.9.9 For further information on the application, please refer to the guidelines issued by MIDA titled Guidelines and Procedures for the Application of Automation Capital Allowance which is available at https://www.mida.gov.my/forms-and-guidelines/.

7.9.10 Purchase of Automation Equipment through a hire purchase agreement under P.U. (A) 252/2017

If the qualifying company incurs QCE under a hire purchase agreement for the purchase of any automation equipment for its business purposes, then:

(a) Such qualifying company shall be treated to be the owner of such automation equipment; and

(b) QCE for ACA is based on capital installment payments in the basis period for a year of assessment.

For further information on the purchase of plant and machinery on a hire purchase basis, please refer to the paragraph 6 of this PR.

7.9.11 P.U. (A) 252/2017 shall not apply to a qualifying company if in the basis period for a year of assessment, the company has -

(a) been granted any incentive under the PIA [*Act 327*];

(b) claimed RA under Schedule 7A of the ITA or investment allowance for service sector under Schedule 7B of the ITA;

(c) been granted any exemption under paragraph 127(3)*(b)* or subsection 127(3A) of the ITA **except** P.U. (A) 253/2017**;** or

(d) claimed for deduction under any other rules made under section 154 of the ITA **except** -

(i) the rules in relation to allowance under Schedule 3 of the ITA;

(ii) the ITR (Deduction for Audit Expenditure) 2006 [P.U. (A) 129/2006];

(iii) the ITR (Deduction for Expenses in relation to Secretarial Fee and Tax Filing Fee) (Amendment) 2021 [P.U. (A) 471/2021]; or

(iv) the ITR (Accelerated Capital Allowance) (Information and Communication Technology Equipment) 2018 [P.U. (A) 156/2018].

7.9.12 P.U. (A) 253/2017 also does not apply to a qualifying company if in the basis period for a year of assessment, the company has -

(a) been granted any incentive under the PIA [Act 327];

(b) claimed RA under Schedule 7A of the ITA or investment allowance for service sector under Schedule 7B of the ITA;

(c) been granted any exemption under paragraph 127(3)(b) or subsection 127(3A) of the ITA; or

(d) claimed for deduction under any other rules made under section 154 of the ITA except –

(i) the rules in relation to allowance under Schedule 3 of the ITA;

(ii) the ITR (Deduction for Audit Expenditure) 2006 [P.U. (A) 129/2006];

(iii) the ITR (Deduction for Expenses in relation to Secretarial Fee and Tax Filing Fee) (Amendment) 2021 [P.U. (A) 471/2021];

(iv) the ITR (Accelerated Capital Allowance) (Information and Communication Technology Equipment) 2018 [P.U. (A) 156/2018]; or

(v) the ITR (Accelerated Capital Allowance) (Automation Equipment) 2017 [P.U. (A) 252/2017].

7.9.13 For further information, in relation to paragraph 127(3)(b) or 127(3A) of the ITA, please refer to Practice Note No. 2/2018 in the Official Portal of the Inland Revenue Board of Malaysia (IRBM).

7.9.14 The claim for ACA to arrive at the statutory income and the claim of AEA of limited to 70% of statutory income, where each claim is computed based on 100% of the QCE of the automation equipment is to be computed as in examples 8 and 9.

Example 8

Automotive Performance Sdn Bhd’s adjusted income and capital allowances from the qualifying project for the year ended 31.12.2022 are as follows:

Details	RM
Adjusted income	10,000,000
Capital allowances (Office equipment and commercial vehicles)	400,000
QCE on automation equipment	3,000,000

Due to sufficient statutory income, the 100% exemption can be fully granted.

Details	RM	RM
Adjusted income		10,000,000
Less: Normal capital allowances [Schedule 3 of ITA] ACA (100%) on automation equipment [P.U. (A) 252/2017]	400,000 3,000,000	3,400,000
Statutory income		6,600,000
Less: Exemption of statutory income		
Exemption of statutory income equivalent to ACA (100% x 3,000,000) [P.U. (A) 253/2017]	3,000,000	3,000,000
Exemption not exceeding 70% of statutory income (70% x 6,600,000 = 4,620,000) but limited to 3,000,000 [P.U. (A) 253/2017]	3,000,000	
Exemption of statutory income carry forward (c/f)	**Nil**	
Statutory income from qualifying project / Total income		3,600,000

Example 9

Same facts as in Example 8 except that the adjusted income amounts to RM7,000,000.

Due to the insufficiency of the statutory income, the 100% exemption cannot be fully granted.

Details	RM	RM
Adjusted income		7,000,000
Less: Normal capital allowances [Schedule 3 of ITA]	400,000	

ACA (100%) on automation equipment [P.U. (A) 252/2017]	3,000,000	3,400,000
Statutory income		3,600,000
Less: Exemption of statutory income		
Exemption of statutory income equivalent to ACA (100% x 3,000,000) [P.U. (A) 253/2017]	3,000,000	2,520,000
Exemption not exceeding 70% of statutory income (70% x 3,600,000 = 2,520,000) [P.U. (A) 253/2017]	2,520,000	
Exemption of statutory income carry forward (c/f)	**480,000**	
Statutory income from qualifying project / Total income		1,080,000

7.10 **Machinery and Equipment including Information and Communication Technology Equipment – ITR (Accelerated Capital Allowance) (Machinery and Equipment including Information and Communication Technology Equipment) 2021 [P.U. (A) 268/2021]**

7.10.1 This ITR is effective from the year of assessment 2020 and applies on QE incurred by a person in the basis period for a year of assessment from 1 March 2020 until 31 December 2021 for –

(a) provision ‘machinery and equipment’ including information and communication technology equipment except motor vehicle; and

(b) used for purposes of his business.

7.10.2 For the purpose of this ITR, the meaning of “machinery and equipment' is as follows:

(a) The machinery that can be categorized as machine and this includes heavy machinery; and

(b) The equipment includes:

(i) Office equipment such as telephone~~s~~, calculator~~s~~, fax machine, printer, photostat machine, scanner; and

(ii) Information and Communication Technology equipment. Please refer to paragraph 7.10.4.

7.10.3 The categories of assets that are not eligible for ACA claims under P.U. (A) 268/2021 are as follows:

(a) Motor vehicle*;*

(b) Customised computer software; and

(c) Software systems and software packages.

7.10.4 "Information and communication technology equipment" which is eligible to claim ACA by a person for his business purposes is as follows:

(a) Access control system

(b) Banking system

(c) Bar code completion

(d) Busters/decollactors

(e) Cables and connectors

(f) Computer Assisted Design (CAD)

(g) Computer Assisted Manufacturing (CAM)

(h) Computer Assisted Engineering (CAE)

(i) Card readers

(j) Computers and components

(k) Central Processing Units (CPU)

(l) Storages

(m) Screens

(n) Printers

(o) Scanners/readers

(p) Accessories

(q) Communications and networks

7.10.5 If a person incurs QCE under a hire purchase agreement for the purchase of machinery and equipment including information and communication technology equipment for the purposes of his business, then:

(a) Such person shall be treated to be the owner of such machinery and equipment including information and communication technology equipment; and

(b) QCE for ACA is based on capital installment payments in the basis period for a year of assessment.

For further information on the purchase of plant and machinery on a hire purchase basis, please refer to the paragraph 6 of this PR.

7.10.6 ACA is given at the rate of 20% for IA and 40% for AA.

7.10.7 A person is not eligible to claim ACA under this ITR if, for the current period, the person:

(a) has claimed a deduction under ITR (Accelerated Capital Allowance) (Automation Equipment) 2017 [P.U. (A) 252/2017]; or

(b) has been granted an exemption under Income Tax (Exemption) (No. 8) Order 2017 [P.U. (A) 253/2017].

Example 10

Abraham Textile(M) Sdn Bhd (ATSB) has been operating in the textile industry for 5 years. In 2021 and 2022, ATSB purchased several assets for the purpose of its business. ATSB closes its accounts on 30 June each year.

On 16.3.2022, a letter of certification was received from MIDA in relation to automation equipment i.e. yarn production machinery for modernizing or automating its existing textile industry. The machinery has been used in the textile industry on 16.02.2022. The ATSB has chosen ACA under P.U. (A) 252/2017 and P.U. (A) 253/2017.

The following is a list of assets to be claimed as ACA under the ITR, P.U. (A) 268/2021.

Assets	Purchased Date
Thread winding machine	21.06.2021
Employee van	25.07.2021
Yarn production machinery	16.01.2022
Scanner machine	31.12.2021
Datacolor software	12.2.2022

The categories of assets eligible for ACA claims under the ITR, P.U. (A) 268/2021 are as follows:

Assets	Purchased Date	Whether ACA is eligible to be claimed	YA ACA claim period
Thread winding machine	21.6.2021	Eligible	2021 - 2022
Employee van[1]	25.07.2021	Not eligible	
Yarn production machinery[2]	16.01.2022	Not eligible	
Scanner machine	31.12.2021	Eligible	2022 - 2023
Datacolor software[3]	10.10.2021	Not eligible	

[1]**Note:** An employee van is a motor vehicle which is not eligible for ACA claims under this ITR.

[2]**Note:** The machinery is the automation machinery to be claimed as ACA under the ITR as mentioned in paragraph 7.10.7.

[3]**Note:** An asset is a software package which is not qualify for an ACA claim under this ITR. Please refer to paragraph 7.10.3 in this PR.

For assets that are not eligible to claim ACA under this ITR, the company can refer to paragraph 8 in this KU, 'Accelerated Capital Allowance Claiming Steps'.

7.11 **Excursion Bus – ITR (Accelerated Capital Allowance) (Excursion Bus) (Amendment) 2022 [P.U. (A) 9/2022]**

7.11.1 The licensed tour operators who purchase new excursion buses are eligible to claim ACA through three subsidiary legislations as follows:

Subsidiary Legislation	Rates of ACA	Year of Assessments
ITR (Accelerated Capital Allowance) (Bus) 2008 [P.U. (A) (356/2008)]	Intial Allowance = 20% Annual Allowance = 80%	2009 – 2011
ITR (Accelerated Capital Allowance) (Excursion Bus) 2008 [P.U. (A) (291/2021)]	Initial Allowance = 20% Annual Allowance = 40%	2020 – 2021
ITR (Accelerated Capital Allowance) (Excursion Bus) (Amendment) 2022 [P.U. (A) (9/2022)]	Initial Allowance = 20% Annual Allowance = 40%	2022 – 2024

7.11.2 Effective from the year of assessment 2022, the period of the ACA grant is extended until the year of assessment 2024. This means that licensed tour operators are eligible to claim ACA for capital expenditure incurred on the purchase of excursion buses made within three (3) years, i.e. from the year of assessment 2022 until 2024.

7.11.3 ACA is given at the rate of 20% for IA and 40% for AA.

7.11.4 For the purpose of this ITR, 'a licensed tour operator' has the same meaning as in section 2 of the Tourism Industry Act 1992 [Act 482];

7.11.5 P.U. (A) 9/2022 shall apply to a licensed tour operator that fulfills the following requirements:

(a) The licensed tour operator shall:

(i) resident in Malaysia;

(ii) the first registered owner of the excursion bus; and

(iii) a holder of the tourism vehicle licence issued under the Land Public Transport Act 2010 [*Akta 715*] or the Tourism Vehicles Licensing Act 1999 [*Akta 594*].

(b) The excursion bus which is eligible to be purchased by the licensed tour operator shall:

(i) be used exclusively for the conveyance of tourists pursuant to the Land Public Transport Act 2010 or the Tourism Vehicles Licensing Act 1999;

(ii) be assembled or constructed in Malaysia pursuant to Motor Vehicles1959 [*L.N. 173/1959*];

(iii) a new bus that does not include a reconditioned excursion bus; and

(iv) be acquired within the period of the year of assessment 2020 until 2024.

7.11.6 For the purchase of an excursion bus on a hire purchase basis, the licensed tour operator shall be treated as the owner of that excursion bus and the installments paid in the basis period for the year of assessment shall be taken as QCE in the computation of ACA.

7.11.7 A licensed tour operator is not eligible to claim ACA if in a basis period for the year of assessment, the licensed tour operator has claimed the purchase of the excursion bus with the following tax incentives:

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

(b) RA under Schedule 7A of ITA;

(c) Investment allowance for the service sector under Schedule 7B of ITA;

(d) ACA under the rules made under section 154 of the ITA;or

(e) Tax exemption under paragraph 127(3)(b) or subsection 127(3A) of the ITA.

Example 11

Ivory Travel Sdn Bhd (ITSB) is a licensed tour operator company that fulfills all the requirements as stated in paragraphs 7.11.5(a) and (b) of this PR. On 17.3.2022, ITSB purchased a new excursion bus amounting to RM300,000 which is used for the purpose of the company's tour operations. ITSB also does not claim any tax incentives as listed in paragraph 7.11.7 of this PR. ITSB closes its accounts on December 31 each year.

ITSB is eligible to claim ACA for QE amounting to RM300,000 for TT 2022 with the following computation:

	RM	RM
Year of Assessment 2022		
Qualifying expenditure		300,000
Initial Allowance (20% x RM300,000)	60,000	
Annual Allowance (40% x RM300,000)	120,000	180,000
Residual expenditure		120,000
Year of Assessment 2023		
Annual Allowance (40%)		120,000
Residual expenditure		Tiada

8. Steps to Claim Accelerated Capital Allowance

The steps that can be followed to facilitate the understanding of claiming ACA are as follows:

(a) Identify the eligibility of each fixed asset of the business with the ITR that are still in force;

(b) Choose the rate to be used i.e. either the normal rate or the rate specified in the ITR;

(c) If the rate selected is according to the ITR determine whether the QE complies with the 'application' rule and other rules in the ITR; and

(d) Choose the applicable rates for each asset.

The capital allowance for each fixed asset of the business can be claimed at the appropriate rate in the year of assessment. The rate chosen should be applied to the asset until the QE is fully absorbed. **This means that each asset only qualifies for one type of rate.**

If a company has 10 types of fixed assets that qualify for capital allowances, the company can make a selection of varying rates for the 10 assets.

Example 12

Digital IT Sdn Bhd (account ended 30 June) is a digital business company that carries out the activity of education such as e-books, online tutors, and online tutorials. The company purchased information technology equipment i.e. cables and connectors on 2.2.2020, computers and components on 21.11.2021 and Kitaboo Software (to create an e-Book) on 15 December 2021.

The company would like to make a claim for ACA on the information technology equipment for the year of assessment 2022 and seeks clarification on the following provisions of the ITR that can be applied:

Num.	Type of Plant and Machinery	ITR P.U.(A) / Year	%	
			IA	AA
1.	Information and communication technology equipment includes the installation of such equipment.	156/2018 Effective YA 2017	20	20

2.	Machinery and equipment including information and communication technology equipment **Note**: The QE must be incurred in the period from 1 March 2020 until 31 December 2021.	268/2021 Effective YA 2020	20	40

Step (a):

The company has identified the information technology equipment that qualifies under the ITR which is still in force i.e. as mentioned in the table above.

Step (b):

For Kitaboo Software, cables and connectors as well as computers and components, the company chooses the ACA rate in the applicable ITR

Step (c):

Since P.U.(A) 268/2021 only applies to QE incurred for the period from 1 March 2020 until 31 December 2021, the cables and connectors purchased on 2.2.2020 do not comply with the 'application' rules. However, these cables and connectors can apply P.U.(A) 156/2018.

Whereas, the computers and components purchased on 21.11.2021 can applies P.U.(A) 268/2021. Kitaboo software is a category of assets that are not eligible for ACA claims under KKCP P.U.(A) 268/2021 but this software is eligible to claim ACA under P.U.(A) 156/2018.

Step (d):

Thus, the capital allowance rate that can be used by the company for information technology equipment is as follows:

	IA (%)	AA (%)
Cables and connectors - P.U.(A) 156/2018	20	20
Computers and components - P.U.(A) 268/2021	20	40
Kitaboo Software - P.U.(A) 156/2018	20	20

9. **Qualifying Period**

9.1 A person is eligible to claim ACA at the rates prescribed according to the effective period and QE must comply with the 'application' rules as stipulated in the relevant ITR. Therefore, capital allowances are not claimable before or after the effective period.

Example 13

Aron Electric Sdn Bhd (AES) is a hardware and software supplier company dealing in various brand products in the field of telecommunications, process management and storage solutions. AES closes its accounts on 31 July each year. AES purchased some information and communication technology equipment (assets) at the following details:

Asset details	Date of purchase
Computer Assisted Design (CAD)	22.01.2022
Storages	30.12.2021
Barcode equipment	01.08.2020

AES wants to make a claim for ACA under P.U.(A) 268/2021 at the rate of 20% for IA and 40% for AA in the YA 2022.

AES is eligible to claim ACA as provided under P.U.(A) 268/2021 for both assets, barcode equipment, and storage in YA 2021 and 2022 respectively. This is because QE for both assets is incurred during the period 1 March 2020 to 31 December 2021 as stipulated in the 'application' rule under P.U.(A) 268/2021.

AES is not eligible to claim ACA under P.U.(A) 268/2021 for Computer Assisted Design (CAD), as the QE for the asset was not incurred in the basis period 1 March 2020 to 31 December 2021.

9.2 Asset purchased before a person commences business qualifies for ACA when the business commences.

Example 14

Acacia Holidays Sdn Bhd (AHS) is a licensed tour operator business company. AHS purchased 2 excursion buses on 15.5.2021 before the company commenced business operations on 15.6.2021. HSB closes its accounts on 31 May each year.

AHS is only eligible to claim ACA as provided under P.U.(A) 9/2022 in the YA 2022 which is when AHS has commenced business operations.

9.3 A person is eligible to claim ACA when the asset is capable of being used for the purposes of the business.

Example 15

Shine Ecology Sdn. Bhd. (SESB) is a manufacturing company that processes food waste and plant residues into organic fertilizers. Organic fertilizers that are produced are fruit-bearing and flower-booster types. SESB closes its accounts on 30 September each year.

On 8.1.2021, SESB has purchased a series of plant and machinery for processing the waste to be used as organic fertilizers. Plant and machinery only began to be installed and were ready to be used in SESB's business on 15.10.2021 (for the basis period 1.10.2021 - 30.9.2022).

SESB is eligible for the ACA as provided under P.U. (A) 505/2000 from the year of assessment 2022.

10. Disposal of Assets Within Two Years

10.1 Where a person has incurred QE in respect of an asset and the asset is owned by that person for a period of less than two years[3], paragraph 71 of Schedule 3 of the ITA applies [except by reason of the death of that person or any other reasons that are acceptable by the Director General of Inland Revenue (DGIR)]. The DGIR may direct that –

(i) any capital allowance would fall to be made to that person should not be made; and

(ii) any capital allowance that has been made should be withdrawn and a balancing charge should be made for the year of assessment in the basis period in which the asset was disposed of.

[3]**Note:** "Two years" refers to two calendar years based on the exact number of days.

10.2 The balancing charge is limited to capital allowances that have been given in the years of assessment before the basis period the plant or machinery is disposed of.

10.3 Capital allowances will not be withdrawn if the disposal of an asset is made with a valid *(bona fide)* commercial reason. For example, the disposal is due to damage to an asset, non-suitability for use or it is no longer needed in the business. Balancing charge or balancing allowance should be made on a disposer.

10.4 For more information, please refer to paragraph 8.3, 'Disposal of asset that is owned for less than two years' in the PR No. 7/2017 titled "Disposal Of Plant Or Machinery Part I - Other Than Controlled Sales".

Example 16

Protective Worldwide Sdn Bhd (PWS) carries on a business of manufacturing rubber gloves and its account closes on 30 September each year. On 10.10.2020, a rubber glove manufacturing machinery was bought for RM100,000 for its business use. The machinery was disposed of on 22.02.2022 for RM80,000 as the demand for rubber gloves continues to increase. New machinery has been purchased to increase production so that the demand for rubber gloves can be met.

Computation of ACA according to the rate as provided under P.U.(A) 268/2021 is as follows:

	RM	RM
Cost of rubber glove manufacturing machinery		100,000
Year of Assessment 2021 (1.10.2020– 30.09.2021)		
Less:		
IA (20% X 100,000)	20,000	
AA (40% X 100,000)	40,000	60,000
Residue expenditure		40,000
Year of Assessment 2022 (1.10.2021– 30.09.2022)		
Less:		
Disposal price		80,000
Balancing charge		40,000

The DGIR considers the disposal of the machinery as a *bona fide* disposal. Thus, paragraph 71 of Schedule 3 of the ITA does not apply and the ACA which has been allowed in the year of assessment 2021 need not be withdrawn.

11. Non-Application

11.1 The "Non-application" provision in each ITR for ACA is to prevent a person from claiming ACA if in the same year of assessment the person also enjoys other incentives as stated in the ITR. This provision explains that the tax incentives given by the Government to a person are mutually exclusive to ACA.

11.2 The other incentives are as follows:

(a) Investment tax allowance under the PIA;

(b) RA under Schedule 7A of ITA;

(c) Investment allowance for the service sector under Schedule 7B of ITA;

(d) Tax Exemption under paragraph 127(3)(b) of the ITA given by the Minister through a gazette order;

(e) Tax exemption under subsection 127(3A) of the ITA specifically granted by the Minister; or

(f) ACA with an allowance at a higher rates under the ITA or any other ITR made under section 154 of the ITA.

11.3 If a person has been given such incentives as listed in paragraph 11.2 of this PR or any of the other incentives listed in the 'Non-application' Rule of an ITR and at the same time ACA is claimed, then the tax incentives provided will be maintained. The ACA claimed will be withdrawn and capital allowances at the normal rates as prescribed in Schedule 3 of the ITA or the capital allowance rate in ITR (Qualifying Plant Annual Allowances) 2000 [P.U. (A) 52/2000] shall be allowed. This is because such incentives and ACA are mutually exclusive.

Example 17

Abraham Travel & Tours (ATT) Sdn Bhd is a licensed tour operator company that fulfills the eligibility requirements of ACA claims as mentioned in paragraph 7.11.5. ATT has been granted a tax exemption under subsection 127(3A) of the ITA until the year 2023.

On 15.05.2022, ATT purchased a new excursion bus amounting to RM150,000 which is used exclusively for the conveyance of tourists. ATT has claimed ACA on the bus purchased for the YA 2022 under ITR [P.U. (A) 9/2022]. The financial period of the company ends on 31 August.

The "Non-application Rule" in Income Tax (Accelerated Capital Allowance) (Excursion Bus) Rules 2021 [P.U.(A) 291/2021] which is read together with Income Tax (Accelerated Capital Allowance) (Excursion Bus) Rules 2022 [P.U.(A) 9/2022] is referred to.

The tax incentive given will be maintained and the ACA that has been claimed will be withdrawn and capital allowances at the normal rates as provided in Schedule 3 of the ITA or the capital allowance rates in the ITR (Eligible Plant Annual Allowance) 2000 [P.U.(A) 52/2000] will be allowed. This is because the incentive and ACA are mutually exclusive.

12. Claim Procedure

A claim for ACA must be made in an Income Tax Return Form. All supporting documents are to be kept by the claimant for verification purposes when an audit is conducted by IRBM.

13. Summary of Income Tax Rules and Rates of Accelerated Capital Allowances For Plant and Machinery

Num.	Type of Plant and Machinery	ITR P.U.(A) / Year	Effective Period / From	%	
				IA	AA
1.	Buses using natural gas and natural gas refuelling equipment	265/1997	01.01.1997	40	20
2.	Machinery or plant used in industries–	294/1998	Y/A 1998		
	(i) Building and construction;			30	20/14
	(ii) Timber; and			60	20/14
	(iii) Tin mining.			60	20/14
3.	Control Equipment	295/1998	Y/A 1996 (deemed)	40	20
4.	Plant and machinery for recycling of wastes or further processing of the wastes into a finished product.	505/2000	Y/A 2001	40	20
5.	Plant and machinery for a qualifying project in respect of a promoted activity or a promoted product or an agricultural project.	506/2000	Y/A 2001	40	20

Num.	Type of Plant and Machinery	ITR P.U.(A) / Year	Effective Period / From	%	
				IA	AA
6.	Equipment certified by the Ministry of Energy, Water and Communications, Malaysia as an equipment used for its own business to control the quality of electrical power.	87/2005	Y/A 2005	20	40
7.	Mould for the Production of Industrialised Buildings System Component.	249/2006	Y/A 2006	40	20
8.	Information And Communication Technology Equipment.	156/2018	Y/A 2017	20	20
9.	Automation Equipment (Amendment)	173/2020 dan 252/2017	Y/A 2015 – Y/A 2023	20	80
10.	Machinery and equipment including information and communication technology equipment. Note: The QE incurred from 1 March 2020 until 31 December 2021.	268/2021	Y/A 2020	20	40
11.	Excursion Bus (Amendment)	9/2022	Y/A 2022	20	40

14. Updates and Amendments

The contents of PR No. 7/2018 titled "Accelerated Capital Allowance" dated 08 Oktober 2018 has been updated and rearranged in this third edition PR with the following amendments:

The paragraph in the third edition of PR	Description
2.3	New paragraph 2.3 is inserted
5	Paragraph 5 is amended and updated.
6.3	New paragraph 6.3 is inserted.
7.6	'Example 6' is updated to be in line with the current year at the time this PR was made.
7.7	Previous paragraph 7.7 is updated and is renumbered as paragraph 7.9. New content is inserted in paragraph 7.7
7.8, 7.9, 7.10, 7.11	New paragraph 7.8, 7.9, 7.10 and 7.11 are inserted.
7.9	Previous paragraph 7.7 is renumbered as paragraph 7.9. The content of this paragraph 7.9 is rearranged.
8.	Previous paragraph 8 is updated with Example 7 and is renumbered as a new Example 12.
9.	Previous paragraph 9 is updated with Examples 8 and 9 are renumbered as new Examples 13 and 14 respectively.The previous Example 10 is renumbered as Example 15 which is updated to be in line with the current year at the time this PR is made.
10.	Previous paragraph 10 is updated with Example 11 and is renumbered as a new Example 16.
11.	Previous paragraph 11 is amended and updated with subparagraph 11.4 and is renumbered as subparagraph 11.3. The previous subparagraph 11.3 is removed. The previous Example 12 is renumbered as the new Example 17.

The paragraph in the third edition of PR	Description
13.	The previous paragraph 13 is amended and updated by inserting Bill. 7, 8, 9, 10, and 11 which are new in the Table. The previous contents in Bill. 7 is removed.

15. Disclaimer

The examples in this PR are for illustration purposes only and are not exhaustive.

Director General of Inland Revenue,
Inland Revenue Board of Malaysia.