

334/2020

# CCS Insights

What types of relief are claimable for  
Individual Taxpayer in 2020 –  
Purchase of a Personal Computer,  
Smartphone or Tablet

*Feel the CCS & Co Difference*





	2020
 <p style="color: #00b0f0; font-size: 1.2em; margin-top: 10px;">个人所得税 所享有的减免</p>	<p style="font-size: 1.2em; margin: 0;">Purchase of a Personal Computer, Smartphone or Tablet</p> <p style="color: white; margin-top: 20px; font-size: 1.1em;">购买个人电脑、智 能手机及平板电脑</p>
What Types of Relief are Claimable for Individual Taxpayer in 2020	<div style="display: flex; justify-content: space-between;"> <span>25-Dec-20</span> <span>2</span> </div>

**12.2**  
Y/A 2020

Purchase of a personal computer, smartphone or tablet  
购买个人电脑、智能手机及平板电脑



Conditions applying	Amount of relief	Law
For the purchase made on or after 1 June 2020 but not later than 31 December 2020	2,500 (Max)	s 46(1)(t)

适用条件	减免数额	条规
于2020年6月1日至2020年12月31日这段时间购买的	2,500 (最多)	s 46(1)(t)

25-Dec-20

What Types of Relief are Claimable for Individual Taxpayer in 2020

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Purchase of a personal computer, smartphone or tablet

购买个人电脑、智能手机及平板电脑



- Purchase of a personal computer, smartphone or tablet (not being used for the purposes of his own business) for his own use or for the use of his wife or child, or in the case of a wife, for her own use or for the use of her husband or child as evidenced by receipts issued in respect of the purchase.
- The deduction under this paragraph shall be additional to any deduction under paragraph (p), meaning to say the total amount of deduction under this paragraph shall exclude the amount deducted under paragraph (p).
- Taxpayer maybe able to claim up to RM5,000 for purchasing of computers.

25-DEC-20


What Types of Relief are Claimable for Individual Taxpayer in 2020

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# Tax Relief for purchase of personal computer, smartphone or tablet

[Income Tax Act 1967]

This amendment has effect for the year of assessment 2020



46(1)(t)	<p>an amount limited to a maximum of two thousand and five hundred ringgit expended or deemed expended under subsection (3) in that basis year by that individual for the purchase of a personal computer, smartphone or tablet (not being used for the purposes of his own business) for his own use or for the use of his wife or child, or in the case of a wife, for her own use or for the use of her husband or child as evidenced by receipts issued in respect of the purchase and the deduction under this paragraph shall be additional to any deduction under paragraph (p):</p>
[To provide for personal deduction which is additional to the deduction under paragraph 46(1)(p) of Act 53 ]	

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# Tax Relief for purchase of personal computer, smartphone or tablet

[Income Tax Act 1967]

This amendment has effect for the year of assessment 2020



46(1)(t)	<p>Provided that—</p> <p>(a) the purchase is made on or after 1 June 2020 but not later than 31 December 2020; and</p> <p>(b) the total amount of deduction under this paragraph shall exclude the amount deducted under paragraph (p);</p>
[To provide for personal deduction which is additional to the deduction under paragraph 46(1)(p) of Act 53 ]	

12/25/2020

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