

Pekeliling KP/Arahan Teknikal

Nombor Pekeliling : 1

Tarikh Keluaran :

Tahun : 1992

Tajuk : 3. Deduction To Employer - Section 34(6) (e) And 34(8)

Seksyen : 3. Deduction To Employer - Section 34(6) (e) And 34(8)

3. Deduction To Employer - Section 34(6) (e) And 34(8)

A new paragraph is introduced in section 34(6) whereby an employer can claim deduction in respect of capital expenditure on him for the purchase of any equipment necessary to assist disabled individuals employed by him .

This relief is one of the measures taken by the government in fostering a caring society . Claims should therefore be allowed in the spirit but the following should be obtained before allowing such claims :-

- (a) a letter of certification from the Department of Social Welfare certifying the employee as being a **disabled person**
- (b) original receipt for the equipment purchased.

Under section 34(8), any expenditure that qualifies for deduction under section 34(6)(e) will not qualify for capital allowance under Schedule 3 of the Act.

These amendments are effective from the Year of Assessment 1992.

Example

XY Sdn. Bhd. purchased an equipment (wheelchair) costing \$5,000 for an employee paralysed below the waist to assist him about in the office. A letter of certification from the Department of Social Welfare and the original receipt was enclosed in the company's claim for a deduction of \$5,000.

The company should be given the deduction of \$5,000 and no claim should be allowed under Schedule 3 of the Act.