

INCOME TAX ACT 1967

INCOME TAX (RENOVATION OR REFURBISHMENT EXPENDITURE) RULES 2010

IN exercise of the powers conferred by paragraph 154(1)(b) of the Income Tax Act 1967 [Act 53], the Minister makes the following rules:

Citation and commencement

1. (1) These rules may be cited as the **Income Tax (Renovation or Refurbishment Expenditure) Rules 2010**.

(2) These Rules shall have effect for the years of assessment 2009, 2010 and 2011.

Renovation or refurbishment expenditure

2. (1) The renovation or refurbishment expenditure incurred for the purpose of paragraph 8B of Schedule 3 of the Act are expenditure incurred for the purposes specified in the First Schedule.

(2) The purposes specified in the First Schedule shall not include the purposes specified in the Second Schedule in which renovation or refurbishment expenditure are incurred.

FIRST SCHEDULE

[subrule 2(1)]

General electrical installation
Lighting
Gas system
Water system
Kitchen fittings
Sanitary fittings
Door, gate, window, grill and roller shutter
Fixed partitions
Flooring
Wall covering
False ceiling and cornices
Ornamental features or decorations excluding fine art
Canopy or awning
Fitting room or changing room
Children play area
Recreational room for employee

SECOND SCHEDULE

[subrule 2(2)]

Designer fee

Professional fee

Purchase of antique (purchase of an object or work of art which, represents a previous era in human society, is a collectable item due to its age, rarity, craftsmanship or other unique features and appreciates in value over time).

Made 30 December 2009

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DATO' SERI AHMAD HUSNI MOHAMAD HANADZLAH
Second Minister of Finance

[To be laid before the Dewan Rakyat pursuant to subsection 154(2) of the Income Tax Act 1967]