



31 Disember 2025
31 December 2025
P.U. (A) 476

WARTAKERAJAANPERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

KAEDAH-KAEDAH CUKAI PENDAPATAN
(ELAUN MODAL DIPERCEPAT)
(PERANTI HAD LAJU) 2025

*INCOME TAX (ACCELERATED CAPITAL
ALLOWANCE) (SPEED LIMITATION DEVICE)
RULES 2025*

DISIARKAN OLEH/
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AKTA CUKAI PENDAPATAN 1967

KAEDAH-KAEDAH CUKAI PENDAPATAN (ELAUN MODAL DIPERCEPAT)
(PERANTI HAD LAJU) 2025

PADA menjalankan kuasa yang diberikan oleh perenggan 154(1)(b) Akta Cukai Pendapatan 1967 [*Akta 53*], dibaca bersama-sama perenggan 10 dan 15 Jadual 3 kepada Akta, Menteri membuat kaedah-kaedah yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Kaedah-kaedah ini bolehlah dinamakan **Kaedah-Kaedah Cukai Pendapatan (Elaun Modal Dipercepat) (Peranti Had Laju) 2025**.

(2) Kaedah-Kaedah ini berkuat kuasa mulai 1 Januari 2026 hingga 31 Disember 2026.

Tafsiran

2. Dalam Kaedah-Kaedah ini—

“peranti had laju” ertinya suatu peranti had laju sebagaimana yang dinyatakan di bawah kaedah 3;

“perbelanjaan modal yang layak” ertinya suatu perbelanjaan modal yang dilakukan di bawah perenggan 2 Jadual 3 kepada Akta berhubung dengan pembelian peranti had laju.

Peranti had laju

3. Peranti had laju yang disebut dalam Kaedah-Kaedah ini ialah suatu peranti had laju—

(a) yang dipasang di dalam kenderaan perdagangan yang dibuat sebelum 1 Januari 2015—

- (i) berhubung dengan kenderaan barangan, dengan berat dengan muatan melebihi 3500 kilogram; atau
 - (ii) berhubung dengan kenderaan perkhidmatan awam, dengan berat dengan muatan melebihi 5000 kilogram dan membawa lebih daripada lapan penumpang tidak termasuk pemandu;
- (b) yang dipasang di dalam kenderaan perdagangan sebagaimana yang dinyatakan dalam perenggan 3(a) dalam tempoh 1 Januari 2026 hingga 31 Disember 2026;
- (c) yang pemasangannya diperakui oleh mana-mana badan pengesah yang diiktiraf oleh Jabatan Pengangkutan Jalan; dan
- (d) yang bukanlah suatu peranti had laju yang digunakan untuk menggantikan peranti had laju sedia ada di dalam kenderaan perdagangan sebagaimana yang dinyatakan dalam perenggan 3(a).

Elaun modal dipercepat

4. (1) Seseorang yang merupakan pemastautin di Malaysia dan telah melakukan suatu perbelanjaan modal yang layak dalam tempoh asas bagi suatu tahun taksiran daripada suatu punca yang terdiri daripada perniagaannya berhubung dengan pembelian mana-mana peranti had laju untuk dipasang di dalam kenderaan perdagangan sebagaimana yang dinyatakan dalam perenggan 3(a) bagi kegunaan perniagaannya boleh menuntut elaun modal dipercepat di bawah Kaedah-Kaedah ini mengikut elaun permulaan di bawah kaedah 6 dan elaun tahunan di bawah kaedah 7.

(2) Bagi maksud Kaedah-Kaedah ini, pembelian mana-mana peranti had laju hendaklah tidak melebihi RM4,000.00 setiap unit.

Peruntukan menyifatkan yang berhubungan dengan perjanjian sewa beli

5. Bagi maksud Kaedah-Kaedah ini, jika orang yang disebut dalam kaedah 4 melakukan perbelanjaan modal yang layak di bawah suatu perjanjian sewa beli bagi pembelian peranti had laju bagi maksud perniagaannya—

- (a) orang itu hendaklah dianggap sebagai tuan punya peranti had laju itu; dan
- (b) perbelanjaan modal yang layak yang dilakukan oleh orang itu dalam tempoh asas bagi suatu tahun taksiran hendaklah diambil kira sebagai bahagian modal daripada apa-apa bayaran ansuran atau, jika terdapat lebih daripada satu bayaran sedemikian, agregat bayaran itu yang dibuat oleh orang itu di bawah perjanjian sewa beli itu dalam tempoh asas itu.

Elaun permulaan

6. Orang itu layak untuk menuntut elaun permulaan sebagaimana yang diperuntukkan dalam perenggan 10 Jadual 3 kepada Akta yang bersamaan dengan satu per lima daripada perbelanjaan modal yang layak yang dilakukan bagi pembelian mana-mana peranti had laju.

Elaun tahunan

7. Orang itu layak untuk menuntut elaun tahunan sebagaimana yang diperuntukkan dalam perenggan 15 Jadual 3 kepada Akta yang bersamaan dengan empat per lima daripada perbelanjaan modal yang layak yang dilakukan bagi pembelian mana-mana peranti had laju.

Ketidakkpakaian

8. Kaedah-Kaedah ini tidak terpakai jika orang itu, berkenaan dengan perbelanjaan modal yang layak—

- (a) telah diberikan apa-apa elaun cukai pelaburan di bawah Akta Penggalakan Pelaburan 1986 [*Akta 327*];

- (b) telah menuntut apa-apa elaun pelaburan semula di bawah Jadual 7A kepada Akta;
- (c) telah menuntut apa-apa elaun pelaburan bagi sektor perkhidmatan di bawah Jadual 7B kepada Akta;
- (d) telah menuntut apa-apa elaun modal dipercepat di bawah mana-mana kaedah-kaedah yang dibuat di bawah seksyen 154 Akta; atau
- (e) telah diberikan pengecualian di bawah perenggan 127(3)(b) atau subseksyen 127(3A) Akta berhubung dengan pendapatan berkanun orang itu yang bersamaan dengan sebahagian atau keseluruhan amaun perbelanjaan modal yang layak yang dilakukan oleh orang itu.

Dibuat 31 Disember 2025

[MOF.700-2/7/2331(S); LHDN.AY.A 600-12/1/7 (29)-493; PN(PU2)80/JLD.115]

ANWAR BIN IBRAHIM
Menteri Kewangan

[Akan dibentangkan di Dewan Rakyat menurut subseksyen 154(2) Akta Cukai Pendapatan 1967]

INCOME TAX ACT 1967

INCOME TAX (ACCELERATED CAPITAL ALLOWANCE)
(SPEED LIMITATION DEVICE) RULES 2025

IN exercise of the powers conferred by paragraph 154(1)(b) of the Income Tax Act 1967 [Act 53], read together with paragraphs 10 and 15 of Schedule 3 to the Act, the Minister makes the following rules:

Citation and commencement

1. (1) These rules may be cited as the **Income Tax (Accelerated Capital Allowance) (Speed Limitation Device) Rules 2025**.

(2) These Rules have effect from 1 January 2026 to 31 December 2026.

Interpretation

2. In these Rules—

“speed limitation device” means a speed limitation device as specified under rule 3;

“qualifying capital expenditure” means a capital expenditure incurred under paragraph 2 Schedule 3 to the Act in relation to the purchase of a speed limitation device.

Speed limitation device

3. A speed limitation device referred to in these Rules is the speed limitation device—

(a) which is installed in a commercial vehicle manufactured before 1 January 2015—

(i) in relation to goods vehicle, with gross vehicle weight of more than 3500 kilograms; or

- (ii) in relation to public service vehicle, with gross vehicle weight of more than 5000 kilograms and carrying more than eight passengers excluding the driver;
- (b) which is installed in the commercial vehicle as specified in paragraph 3(a) within the period of 1 January 2026 to 31 December 2026;
- (c) whose installation is certified by any certified body recognized by the Road Transport Department; and
- (d) which is not a speed limitation device used to replace the existing speed limitation device in the commercial vehicle as specified in paragraph 3(a).

Accelerated capital allowance

4. (1) A person who is a resident in Malaysia and has incurred a qualifying capital expenditure in the basis period for a year of assessment from a source consisting of his business in relation to the purchase of any speed limitation device to be installed in the commercial vehicle as specified in paragraph 3(a) for the use of his business may claim for an accelerated capital allowance under these Rules in accordance with the initial allowance under rule 6 and annual allowance under rule 7.

(2) For the purposes of these Rules, the purchase of any speed limitation device shall not exceed RM4,000.00 per unit.

Deeming provision relating to hire purchase agreement

5. For the purposes of these Rules, where the person referred to in rule 4 incurs qualifying capital expenditure under a hire purchase agreement for the purchase of speed limitation device for the purposes of his business—

- (a) such person shall be treated as the owner of that speed limitation device; and

- (b) the qualifying capital expenditure incurred by such person in the basis period for the year of assessment shall be taken to be the capital portion of any instalment payment or, where there is more than one such payment, of the aggregate of those payments made by such person under such hire purchase agreement in that basis period.

Initial allowance

6. The person is qualified to claim for an initial allowance as provided for in paragraph 10 of Schedule 3 to the Act which is equivalent to one-fifth of the qualifying capital expenditure incurred for the purchase of any speed limitation device.

Annual allowance

7. The person is qualified to claim for an annual allowance as provided for in paragraph 15 of Schedule 3 to the Act which is equivalent to four-fifth of the qualifying capital expenditure incurred for the purchase of any speed limitation device.

Non-application

8. These Rules shall not apply if the person, in respect of the qualifying capital expenditure—

- (a) has been granted any investment tax allowance under the Promotion of Investments Act 1986 [*Act 327*];
- (b) has claimed any reinvestment allowance under Schedule 7A to the Act;
- (c) has claimed any investment allowance for service sector under Schedule 7B to the Act;
- (d) has claimed any accelerated capital allowance under any rules made under section 154 of the Act; or

(e) has been granted an exemption under paragraph 127(3)(b) or subsection 127(3A) of the Act in relation to statutory income of the person which is equivalent to any part or the whole of the amount of the capital expenditure incurred by the person.

Made 31 December 2025

[MOF.700-2/7/2331(S); LHDN.AY.A 600-12/1/7 (29)-493; PN(PU2)80/JLD.115]

ANWAR BIN IBRAHIM
Finance Minister

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