

Purchase of phone is it tax deductible?

买电话能不能扣税?

Purchase of table is it tax deductible?

买桌子能不能扣税?



Why not ? ? ? 谁说不能 ? ? ?

As long as it does not exceed RM2,000 and the purchased assets are for commercial purposes,

Everything is possible! Tax deduction~

只要是不超过RM2,000 和购买的资产是由于商业用途的话，

样样都能! 扣税~





What is ? 什么是?

Small Value Asset (SVA)?

You will immediately understand after
reading

看了包你马上懂~

Small Value Asset

- Plant or machinery used for the purpose of a business where the qualifying plant expenditure of the asset is **not more than RM2,000** but it does not include assets that have an expected life span of **not more than 2 years**
- 用于商业目的的工厂或机器，其中资产的符合规定的支出不超过**2,000**令吉，但其中不包括预期寿命不超过**2**年的资产



Special Allowance for Small Value Assets (SVA)



- Effective from **YA 2020**, the qualifying expenditure for small-value assets be **increased from MYR 1,300 to MYR 2,000**

从**2020**估税年开始，小额资产的符合规定的支出从**1,300**令吉增加到**2,000**令吉

- For **non-SMEs**, the **maximum limit** of total qualifying expenditure in respect of small-value assets be **increased from MYR 13,000 to MYR 20,000 for each YA.**

对于非中小型企业，小额资产的符合规定的总支出**最高限额**从每个估税年从**13,000**令吉提高到**20,000**令吉。



Special Allowance for Small Value Assets (SVA)



- If a person **has claimed** for a **deduction** under **paragraph 19A Schedule 3** of the ITA for **small value assets**, that person will **not be entitled** to **claim capital allowances** under **paragraphs 10 and 15, Schedule 3** of the ITA in respect of the said assets.
- 如果某人根据**ITA附表3第19A**段要求对小额资产进行扣减，该人则无权根据**ITA附表3第10**段和**第15**段要求就上述资产要求免税。



What is SME (Small Medium Enterprise)? 什么是中小型企业?

What is SME (Small Medium Enterprise)? 什么是中小型企业?

- **Sales turnover and number of full-time employees** are the two criteria used in determining SME
销售营业额和全职雇员人数是确定中小企业的两个标准
- For the **manufacturing sector**, SMEs are defined as firms with **sales turnover not exceeding RM50million OR number of full-time employees not exceeding 200**
在**制造业中**，中小型企业定义为营业额不超过**5000万令吉**
或全职雇员人数不超过200名的公司
- For the **services and other sectors**, SMEs are defined as firms with **sales turnover not exceeding RM20 million OR number of full-time employees not exceeding 75.**
对于**服务业和其他行业**，中小企业的定义是营业额不超过
2000万令吉或全职雇员人数不超过75名的公司。



Special Allowance for Small Value Assets (SVA) Non SME

- Qualifying expenditure for each small-value assets not more than **MYR 2,000**
每个小额资产的符合规定的支出不超过**2,000**马币
- Qualifies for a **100% capital allowance**
有资格获得**100%**的资本免税额
- **Maximum limit** of total qualifying expenditure for small-value assets are **MYR 20,000** each YA.
小额资产的符合规定的总支出**最高限额20,000**令吉每个
估税年



Example for Non SME

Asset	Cost (RM)	Total Qualifying Plant Expenditure	Special Allowances Claimed (100%)
i) Cash register	2,000	2,000	2,000
ii) Television Set	1,900	1,900	1,900
iii) DVD Player	1,700	1,700	1,700
iv) Facsimile machine	1,750	1,750	1,750
v) Telephone system	1,950	1,950	1,950
vi) Sofa Set	1,500	1,500	1,500
vii) Handphone	1,880	1,880	1,880
viii) Table	1,500	1,500	1,500
ix) Cupboard	1,650	1,650	1,650
x) Showcase	800	Excluded	Excluded
xi) Cabinet	1,780	1,780	1,780
xii) Air Conditioner	1,800	1,800	1,800
Total Assets	20,210	19,410	19,410



- Exclude the cost incurred on the showcase of which the amount is RM800. By doing so, the total qualifying plant expenditure incurred on small value assets is reduced to RM19,410 which do not exceed the maximum limit of total qualifying expenditure for small-value assets

RM800的展柜费用需要被扣除. 这样小额资产产生的符合规定的总支出将减少至19,410令吉, 不超过符合规定的总支最高限额

- Claim special allowances for small value assets amounting to RM19,410.

可享有RM19,410小额资产特别津贴



Special Allowance for Small Value Assets (SVA) SME

- **Qualifying expenditure for each small-value assets not more than MYR 2,000**
每个小额资产的符合规定的支出不超过2,000马币
- **Qualifies for a 100% capital allowance**
有资格获得100%的资本免税额
- **No restriction on the total amount of special allowances claimed on small value assets**
小额资产的符合规定的总支出没有最高限额



Example : SME

Asset	Cost (RM)	Total Qualifying Plant Expenditure	Special Allowances Claimed (100%)
i) Cash register	2,000	2,000	2,000
ii) Television Set	1,900	1,900	1,900
iii) DVD Player	1,700	1,700	1,700
iv) Facsimile machine	1,750	1,750	1,750
v) Telephone system	1,950	1,950	1,950
vi) Sofa Set	1,500	1,500	1,500
vii) Handphone	1,880	1,880	1,880
viii) Table	1,500	1,500	1,500
ix) Cupboard	1,650	1,650	1,650
x) Showcase	800	800	800
xi) Cabinet	1,780	1,780	1,780
xii) Air Conditioner	1,800	1,800	1,800
Total Assets	20,210	20,210	20,210



- No need to exclude any cost incurred of asset since there is no maximum limit of total qualifying expenditure for small-value assets

由于小额资产的符合规定的支出没有最高限额，因此无需排除任何资产的成本

- Fully claim special allowances for small value assets amounting to RM20,210.

可享有RM20,210全额小额资产特别津贴



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