

**GUIDELINE AND PROCEDURES ON APPLICATION FOR CONFIRMATION  
LETTER BY A COMPANY WHICH MANUFACTURES PROMOTED PRODUCTS  
UNDER THE PROMOTION OF INVESTMENTS ACT, 1986 TO CLAIM FOR  
ACCELERATED CAPITAL ALLOWANCE (ACA)  
UNDER THE INCOME TAX ACT, 1967**

After the 15-year period of eligibility for reinvestment allowance (RA), a company that reinvests in the manufacture of promoted products is eligible to apply for Accelerated Capital Allowance (ACA). The ACA provides a special allowance, where by the capital expenditure can be written off within three years, i.e. an initial annual allowance of 40% plus annual allowance of 20% for the first year and an annual allowance of 20% for the following two years. Applications should be submitted to the Inland Revenue Board (IRB), accompanied by a letter from MIDA certifying that the company is manufacturing promoted products under the Promotion of Investments Act, 1986.

The applicant should submit a copy of the form, **ACA-Application for Confirmation Letter for a Company which Manufactures Promoted Products under the Promotion of Investments Act, 1986 to claim the Accelerated Capital Allowance (ACA) under the Income Tax Act, 1967** together with a copy of the following documents:-

- (i) Memorandum and Articles of Association;
- (ii) Certificate of Incorporation (Form 9); and
- (iii) Registered Address (Form 44).

Application forms should be submitted in two (2) copies to:

Chief Executive Officer  
Malaysian Investment Development Authority (MIDA)  
MIDA Sentral  
No. 5, Jalan Stesen Sentral 5  
50470 Kuala Lumpur  
P.O. Box 10618  
50720 Kuala Lumpur  
Malaysia

For enquiries and clarification, please refer to:-

Website : [www.mida.gov.my](http://www.mida.gov.my)  
Tel : 603-2267 3633  
Fax : 603-2274 7970 / 2273 4204  
E-mail : [investmalaysia@mida.gov.my](mailto:investmalaysia@mida.gov.my)