

## **Capital Allowance for Tax Computation System**

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### **Abstract**

This paper describes the project development of the Windows Application for Capital Allowance for Tax Computation System develops especially for Hijjaz Ventures Sdn. Bhd, a Bumiputera construction company. Capital allowances are allowed to the person who incurred qualifying capital expenditure on the asset used for the purpose of his business (Inland Revenue Board of Malaysia, 2014). The project gives awareness of how company can fully optimize their fixed assets thus reduce their tax burden and hence increasing the profitability, produce productivity and efficiency output and decision for the business.

*Keywords:* Capital Allowance, Fixed Assets, Tax System, Malaysia