

TAX DEDUCTION, RELIEF AND REBATE

Year of Assessment 2009

LHDNM-R/007/10



Together We Develop The Nation



Junaidi
Caw. Sibû

Introduction

Resident individual in Malaysia entitles to claim tax relief, deduction and rebate

Tax Relief

TYPE OF RELIEF	LIMIT
Individual and dependent relatives	RM8,000
Disabled individual	RM6,000
Wife/husband	RM3,000
Disabled wife/husband	RM3,500
Medical expenses for own parents certified by medical practitioner	RM5,000
Cost of basic supporting equipment for disabled self, spouse, child or parent	RM5,000
Medical expenses for serious diseases (and full medical examination up to RM500) for self, spouse or child	RM5,000
Education fees	RM5,000
(i) Other than Masters or PHD Level (Law, Accounting, Islamic Financing, Technical, Vocational, Industrial, Scientific, Technological skill or qualifications)	
(ii) Masters or PHD (Any field of study)	
Purchase of books, journals or magazines	RM1,000
Purchase of personal computer for individual (allow once in 3 years)	RM3,000
Net deposit in Skim Simpanan Pendidikan Nasional (SSPN) for children	RM3,000
Purchase of sports equipment	RM300
Housing loan interest (fulfill the requirement)	RM10,000
Deduction for children	
1. Under 18 years	RM1,000
2. 18 years and above:	
i. Schooling	RM1,000
ii. Studying at Higher Educational Institute	RM4,000
3. Disabled child	RM5,000
4. Disabled child studying at Higher Educational Institute	RM9,000
EPF contribution and life insurance premium	RM6,000
Education and medical insurance premium	RM3,000

Tax Deduction

TYPE OF DEDUCTION	LIMIT
Gift of money to Government/Local Authority	NONE
Cash donation paid to approved institutions or organizations	Not exceed 7% of the Aggregate Income
Gift of money or contribution in-kind to any sports activity or approved sports body	
Gift of money or cost of contribution for benefited to project of national interest approved by the Minister of Finance	
Gifts of artefacts, manuscripts or paintings to the Government	NONE
Cash donation to public libraries and libraries of schools and institutions of higher education	RM20,000
Gift of money or contribution in-kind for the provision of facilities in public places of disabled persons	NONE
Cash contribution or medical equipments to any healthcare facility approved by the Ministry of Health	RM20,000
Gift of painting to the National Art Gallery or any state art gallery	NONE

Tax Rebate

TYPE OF REBATE	LIMIT	CONDITION
SELF	RM400	Taxable Income does not exceed RM35,000
WIFE/HUSBAND	RM400	Taxable Income does not exceed RM35,000 and husband/wife has no income/no total income
ZAKAT/FITRAH	NONE	Limited amount of Total Tax Charged
FEES/LEVY	NONE	Paid by the holder of an Employment Pass, Visit Pass (temporary employment) or Work Pass

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