



YOU ARE THE NATION'S HERO

TAX DEDUCTION, RELIEF AND REBATE

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Lembaga Hasil Dalam Negeri Malaysia

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Tax reliefs, deductions and rebates which are entitled to claim by resident individuals in Malaysia

Tax Reliefs

| TYPE OF RELIEF | LIMIT |
|--|-----------|
| Individual and dependent relatives | RM9,000 |
| 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 (allowed once in 3 years) | RM3,000 |
| Net deposit in Skim Simpanan Pendidikan Nasional (SSPN) for children | RM3,000 |
| Purchase of sports equipment | RM300 |
| Payment of broadband subscription | RM500 |
| 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 and life insurance (restricted to RM6,000) Deferred Annuity (restricted to RM1,000) | } RM7,000 |
| Education and medical insurance premium | RM3,000 |

Tax Deductions

| 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 in-kind the 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 Rebates

| 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 |

Disclaimer

This leaflet is issued for general information only. It does not contain final advice or complete information pertaining to a particular topic and should not be used as legal reference.