

YOU ARE THE NATION'S HERO



# TAX DEDUCTION, RELIEF & REBATE

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**2013**

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Tax relief, deductions and rebates which can be claimed by resident individuals in Malaysia

## Tax Relief

Type of Relief	Limit
Individual and dependent relatives	RM9,000
Disabled individual	RM6,000
Wife/husband	RM3,000
Disabled wife/husband	RM3,500
Medical treatment, special needs and carer expenses for parents	RM5,000
Cost of basic supporting equipment for disabled self, spouse, child or parent	RM5,000
Medical expenses for serious illness (and full medical examination up to RM500) for self, spouse or child	RM5,000
Education fees	RM5,000
(i) Other than Masters or PhD (Law, Accounting, Islamic Finance, Technical, Vocational, Industrial, Scientific or Technology)	
(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 <i>Skim Simpanan Pendidikan Nasional</i> (SSPN) for children	RM6,000
Purchase of sports equipment	RM300
Payment of broadband subscription	RM500
Housing loan interest (fulfill qualifying conditions)	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	RM6,000
Private retirement scheme and deferred annuity	RM3,000
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 organisations	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 to any project of national interest approved by the Finance Minister	
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 for disabled persons	NONE
Gift of money or medical equipments cost 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	Remarks
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 to total tax charged

### 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 a legal reference.