

2016

# TAX RELIEF & REBATE



YEAR OF ASSESSMENT 2015



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LEMBAGA HASIL DALAM NEGERI MALAYSIA

LHDNM/R07/16

## TAX RELIEFS

- Tax reliefs which can be claimed by resident individuals in Malaysia

	TYPES OF RELIEFS	LIMIT
1	Individual and dependent relatives	RM9,000
2	Disabled individual (additional)	RM6,000
3	Wife / husband / payment of alimony to former wife	RM3,000
4	Disabled wife / husband	RM3,500
5	Medical treatment, special needs and care expenses for parents	RM5,000
6	Cost of basic supporting equipment for disabled individual (self, spouse, child or parent)	RM6,000
7	Medical expenses on serious diseases (including complete medical examination up to RM500 for self, spouse or child) <ul style="list-style-type: none"> <li>Cancer</li> <li>Heart Attack</li> <li>Pulmonary Hypertension</li> <li>Renal Failure</li> <li>Chronic Liver Disease</li> <li>Fulminant Viral Hepatitis</li> <li>Brain Tumour or Vascular Malformation</li> <li>Major Burns</li> <li>Major Organ Transplant</li> <li>Parkinson's Disease</li> <li>HIV &amp; AIDS</li> <li>Major Amputation of Limbs</li> <li>Head Trauma with Neurological</li> <li>Chronic Skin Disease</li> <li>Mental Illness</li> <li>Diabetes Mellitus</li> <li>Thalassaemia Major</li> <li>Rheumatology</li> <li>Leukaemia</li> </ul>	RM6,000
8	Education fees (self) <ul style="list-style-type: none"> <li>The course which eligible for Certificate / Diploma / Bachelor Degree - Law, Accounting, Islamic Financing, Technical, Vocational, Industrial, Scientific or Technological</li> <li>Any course of study for a degree at Masters or Doctorate level</li> <li><b>NOT ELIGIBLE</b> for scholarship holder</li> </ul>	RM5,000
9	Purchase of books, journals, magazines or other similar publications (in form of hardcopy or electronic but exclude newspapers or banned reading materials)	RM1,000
10	Purchase of personal computer for individual (allowed once in 3 years) <ul style="list-style-type: none"> <li><b>ELIGIBLE</b> for personal computer inclusive of desktop, laptop, notebook and ultrabook</li> <li><b>NOT ELIGIBLE</b> for tablet, mobile phones, hybrid computer</li> </ul>	RM3,000
11	Net deposit in <i>Skim Simpanan Pendidikan Nasional</i> (SSPN) for children <ul style="list-style-type: none"> <li>Total deposit in year 2015 <b>minus</b> Total withdrawal in year 2015</li> </ul>	RM6,000

	TYPES OF RELIEFS	LIMIT
12	Purchase of sports equipment (for any sports activity as defined under the Sports Development Act 1997) <ul style="list-style-type: none"> <li><b>NOT ELIGIBLE</b> for the purchase of sports clothing and shoes</li> </ul>	RM300
13	Housing loan interest <ul style="list-style-type: none"> <li>Amount limited to a maximum of RM10,000 for each basis year for a period of 3 consecutive years</li> <li>Conditions for eligibility:               <ul style="list-style-type: none"> <li>An individual who is a citizen and resident</li> <li>The purchase of the residential property is limited to one unit only and not be rented out</li> <li>The Sale and Purchase Agreement has been executed from 10.03.2009 – 31.12.2010</li> </ul> </li> </ul>	RM10,000
14	Deduction for children <ul style="list-style-type: none"> <li>Under 18 years</li> <li>18 years and above:               <ul style="list-style-type: none"> <li>Schooling</li> <li>Studying at Higher Educational Institute</li> <li>Disabled child</li> <li>Disabled child studying at Higher Educational Institute</li> </ul> </li> </ul>	RM1,000 RM1,000 RM6,000 RM12,000
15	EPF and life insurance (self and spouse)	RM6,000
16	Private retirement scheme and deferred annuity approved by the Securities Commission	RM3,000
17	Education and medical insurance premium (self, spouse and child)	RM3,000
18	Special relief <ul style="list-style-type: none"> <li>Eligible if aggregate income is less than RM96,000 per year and restricted to chargeable income</li> </ul>	RM2,000

## TAX REBATES

- Tax rebates which can be claimed by resident individuals in Malaysia

TYPES OF REBATES	LIMIT	REMARKS
Self	RM400	Chargeable income does not exceed RM35,000
Wife / Husband	RM400	Chargeable income does not exceed RM35,000 and husband / wife has no income / no total income
Zakat / Fitrah	Limited to total tax charged	Zakat paid in calendar year



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