

RELIEF, TAX DEDUCTION & REBATE



YEAR OF ASSESSMENT 2014



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LEMBAGA HASIL DALAM NEGERI MALAYSIA

TAX RELIEFS

■ Tax relief, which can be claimed by resident individuals in Malaysia

TYPES OF RELIEFS	LIMIT
1. Individual and dependent relatives	RM 9,000
2. Disabled individual (additional)	RM 6,000
3. Wife / husband	RM 3,000
4. Disabled wife / husband	RM 3,500
5. Medical treatment, special needs and carer expenses for parents	RM 5,000
6. Cost of basic supporting equipment for disabled self, spouse, child or parent	RM 5,000
7. Medical expenses for serious illness (and full medical examination up to RM500) for self, spouse or child	RM 5,000
8. Education fees (self)	
- Other than Masters or PhD	
(Law, Accounting, Islamic Finance, Technical, Vocational, Industrial, Scientific or Technology)	RM 5,000
- Masters or PhD (any field of study)	
9. Purchase of books, journals or magazines	RM 1,000
10. Purchase of personal computer for individual (allowed once in 3 years)	RM 3,000
11. Net deposit in <i>Skim Simpanan Pendidikan Nasional</i> (SSPN) for children	RM 6,000
12. Purchase of sports equipment (sports activity as defined under Sports Development Act 1997)	RM 300
13. Housing loan interest	RM 10,000
- An individual who is a citizen and resident	
- Residential property purchased is limited to one unit and not be rented out	
- The S&P Agreement has been executed between 10.3.2009 - 31.12.2010	
14. Deduction for children	
• Under 18 years	RM 1,000
• 18 years and above:	
- Schooling	RM 1,000
- Studying at Higher Educational Institute	RM 6,000
• Disabled child	RM 5,000
• Disabled child studying at Higher Educational Institute	RM 11,000
15. EPF and life insurance	RM 6,000
16. Private retirement scheme and deferred annuity	RM 3,000
17. Education and medical insurance premium	RM 3,000

DONATIONS / GIFTS

■ Allowable deduction from an aggregate income

APPROVED DONATIONS / GIFTS	LIMIT
1. Gift of money to Government or Local Authority	NONE
2. Cash donation paid to approved institutions or organisations	
3. Gift of money or contribution in-kind to any sports activity or approved sports body	NOT EXCEEDING 7% OF THE AGGREGATE INCOME
4. Gift of money or cost of contribution in-kind to any project of national interest approved by the Finance Minister	
5. Gift of artifacts, manuscripts or paintings to the Government	NONE
6. Cash donation to public libraries and libraries of school and institutions of higher education	RM20,000
7. Gift of money or contribution in-kind for the provision of facilities in public places for disabled persons	NONE
8. Gift of money or medical equipment's cost to any health care facility approved by the Ministry of Health	RM20,000
9. Gift of painting to the National Art Gallery or any state art gallery	NONE

RELIEF, TAX DEDUCTION & REBATE

TAX REBATES

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

TYPES OF REBATES	LIMIT	REMARKS
Self	RM 400	Taxable income does not exceed RM 35,000
Wife / husband	RM 400	Taxable income does not exceed RM 35,000 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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