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With the annual individual tax filing approaching, we append below some tax reliefs which are applicable to tax resident individuals for Year of Assessment 2020.

SELF				
 Self RM9,000 + RM6,000 (for disabled individual)	 Contribution to approved provident fund (e.g. EPF) or approved pension fund RM4,000	 Contribution to SOCSO RM250	 Education RM7,000	 Private Retirement Scheme / Annuity Premium RM3,000
PARENTS AND SPOUSE		CHILDREN		
 Spouse RM4,000 + RM3,500 (for disabled spouse)	 Medical expenses for parents incurred on medical treatment, special needs and carer for parents RM5,000 OR Parental care For each parent RM1,500	 Each unmarried child below 18 years of age RM2,000 per child	 Each unmarried child above 18 years of age and receiving full time education RM2,000 per child	 Each unmarried child above 18 years of age and receiving full time education in local or overseas institutes of higher learning recognized by the Government of Malaysia RM8,000 per child
CHILDREN			MEDICAL AND INSURANCE	
 Net deposit in Skim Pendidikan Nasional RM8,000	 Fees paid to childcare centers or kindergartens registered with the Department of Social Welfare or Ministry of Education - Child below 6 years of age RM2,000	 Breastfeeding equipment RM1,000 <i>(for working women with child below 2 years of age)</i>	 Medical expenses for serious diseases and fertility treatment RM6,000 (including RM500 for medical examination)	 Life insurance (self and spouse) <ul style="list-style-type: none"> • RM3,000 (private sector) • RM7,000 (public sector) Education and medical insurance (for self, spouse and children) RM3,000
MEDICAL AND INSURANCE	LIFESTYLE			
 Supporting equipment for disabled taxpayer, spouse, children or parents RM6,000	 <ul style="list-style-type: none"> • Sports equipment; • Computer, smartphone and tablet; • Gym membership fee; • Broadband internet subscription; and • Books, magazines, journals, printed newspapers RM2,500	 Computer, smartphone and tablet purchased from 1.6.2020 to 31.12.2020 RM2,500	 Domestic travelling <ul style="list-style-type: none"> - Accommodation, entrance fees paid for local tourist attractions - Incurred from 1.3.2020 to 31.12.2020 RM1,000	