



PERSONAL DEDUCTIONS



INDIVIDUAL &
DEPENDENT RELATIVES
RM9,000



DISABLED
INDIVIDUAL
RM6,000



DISABLED
HUSBAND/WIFE
RM5,000

HUSBAND/WIFE/
PAYMENT OF ALIMONY
TO FORMER WIFE
RM4,000



EDUCATION FEE (SELF)
RM7,000

- INCLUDES UPSKILLING OR ENHANCEMENT COURSE FOR ANY FIELDS RECOGNIZED BY THE DIRECTOR GENERAL OF SKILL DEVELOPMENT (RESTRICTED RM2,000)



LIFESTYLE, MEDICAL AND EQUIPMENT RELATED

DOMESTIC TRAVEL
EXPENSES
RM1,000

- ACCOMMODATION IN REGISTERED PREMISES WITH MOTAC
- FEE ENTRANCE TO TOURIST ATTRACTION CENTRE
- PURCHASE OF DOMESTIC TOUR PACKAGE THROUGH LICENSED TRAVEL AGENT




MEDICAL TREATMENT, SPECIAL
NEEDS AND CARER EXPENSES
FOR PARENTS
RM8,000



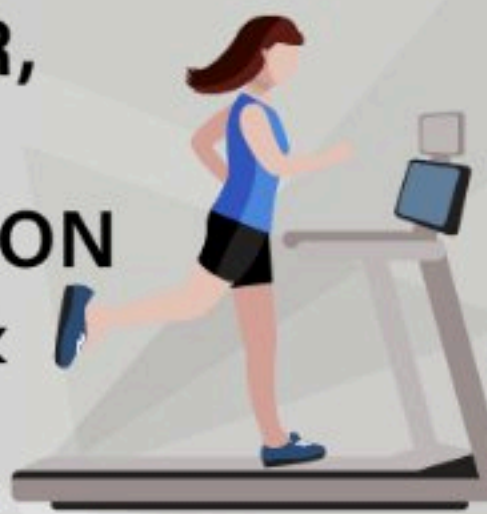
BASIC SUPPORTING EQUIPMENT
FOR DISABLED SELF, SPOUSE,
CHILD OR PARENT
RM6,000




LIFESTYLE
RM2,500

- PURCHASE OF READING MATERIALS
- PURCHASE OF PERSONAL COMPUTER, TABLET/SMART PHONE
- PAYMENT FOR INTERNET SUBSCRIPTION
- PURCHASE OF SPORTS EQUIPMENT & GYMNASIUM MEMBERSHIP





ADDITIONAL **RM2,500**

- PURCHASE OF PERSONAL COMPUTER, TABLET/SMART PHONE


ADDITIONAL LIFESTYLE **RM500**
RELATED TO SPORTS ACTIVITY

- PURCHASE OF SPORTS EQUIPMENT
- RENTAL/ENTRANCE FEE TO ANY SPORTS FACILITY
- REGISTRATION FEE FOR ANY SPORTS COMPETITION





PURCHASE OF BREASTFEEDING
EQUIPMENT
RM1,000

- RESTRICTED TO FEMALE TAXPAYER
- FOR A CHILD AGE 2 YEARS OLD AND BELOW
- DEDUCTION IS ALLOWED ONCE IN EVERY 2 YEARS OF ASSESSMENT

MEDICAL EXPENSES FOR
SERIOUS DISEASES
(SELF/SPOUSE OR CHILD)
&
MEDICAL EXPENSES FOR
FERTILITY TREATMENT
(SELF OR SPOUSE)
RM8,000

- FULL MEDICAL CHECKUP INCLUDING COVID-19 DETECTION TEST, VACCINATION AND MENTAL HEALTH EXAMINATION OR CONSULTATION (RESTRICTED RM1,000)

CHILD RELATED DEDUCTIONS

EACH UNMARRIED CHILD
BELOW 18 YEARS OLD
RM2,000




CHILD ABOVE
18 YEARS OLD
RM2,000

- UNMARRIED
- RECEIVING FULL-TIME EDUCATION



CHILD ABOVE
18 YEARS OLD
RM8,000

- UNMARRIED
- FURTHER EDUCATION (DIPLOMA AND ABOVE IN MALAYSIA)



CHILD CARE FEES TO A
REGISTERED CHILD
CARE CENTRE/
KINDERGARTEN
RM3,000

- FOR A CHILD AGE 6 YEARS OLD AND BELOW
- RELIEF CAN BE CLAIMED EITHER BY HUSBAND OR WIFE



DISABLED CHILD
RM6,000



ADDITIONAL FOR
DISABLED CHILD
RM8,000

- UNMARRIED
- PURSUING DIPLOMA OR HIGHER QUALIFICATIONS



CONTRIBUTIONS AND OTHERS

LIFE INSURANCE AND EPF
* PENSIONABLE PUBLIC SERVANT
RM7,000



OR



OTHER THAN
PENSIONABLE PUBLIC SERVANT
* LIFE INSURANCE PREMIUM
RM3,000

* EPF/APPROVED SCHEME
RM4,000



SOCSCO
RM350

DEFERRED ANNUITY
AND
PRIVATE RETIREMENT
SCHEME
RM3,000



EDUCATION AND MEDICAL
INSURANCE
(INDIVIDUAL/SPOUSE/CHILDREN)
RM3,000



SSPN
(NET DEPOSIT)
RM8,000



INSTALLATION/RENTAL/PURCHASE EXPENSES
ON CHARGING FACILITIES FOR PERSONAL USE
- INCLUDING HIRE PURCHASE
- SUBSCRIPTION
RM2,500



UPDATED AS AT
16 FEBRUARY 2023