

INDIVIDUAL TAX RELIEF



INDIVIDUAL & DEPENDENT RELATIVES
RM9,000



HUSBAND/WIFE/ ALIMONY TO EX-WIFE
RM4,000



EDUCATION FEES (SELF)
RM7,000



ADDITIONAL DEDUCTION FOR DISABLED INDIVIDUAL
RM6,000

- ANY COURSE OF STUDY UP TO TERTIARY LEVEL, OTHER THAN A DEGREE AT MASTERS OR DOCTORATE LEVEL

ADDITIONAL DEDUCTION FOR DISABLED SPOUSE
RM5,000



- ANY COURSE OF STUDY FOR A DEGREE AT MASTERS OR DOCTORATE LEVEL

- ANY COURSE OF STUDY UNDERTAKEN FOR THE PURPOSE OF UPSKILLING AND SELF-ENHANCEMENT (LIMITED TO RM2,000)

CONTRIBUTIONS



RM350



PRIVATE RETIREMENT AND DEFERRED ANNUITY SCHEME
RM3,000



NATIONAL EDUCATION SAVINGS SCHEME (SSPN) (NET DEPOSIT)
RM8,000



LIFE INSURANCE AND EPF i) CIVIL SERVANTS' PENSION SCHEMES, NON-CIVIL SERVANTS PENSION SCHEMES AND SELF-EMPLOYED CATEGORY
RM7,000

- MANDATORY CONTRIBUTIONS TO APPROVED SCHEMES OR VOLUNTARY CONTRIBUTIONS TO EPF (LIMITED TO RM4,000)

- LIFE INSURANCE PREMIUM PAYMENTS OR FAMILY TAKAFUL CONTRIBUTIONS OR ADDITIONAL VOLUNTARY CONTRIBUTIONS TO EPF (LIMITED TO RM3,000)

EDUCATION AND MEDICAL INSURANCE
RM3,000



LIFESTYLE



INSTALLATION/RENTAL/HIRE-PURCHASE OF CHARGING ELECTRIC VEHICLES FACILITIES OR SUBSCRIPTION FEES
RM2,500

- NOT FOR BUSINESS USE

PURCHASE OF BREASTFEEDING EQUIPMENT
RM1,000



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



BASIC SUPPORTING EQUIPMENT FOR DISABLED INDIVIDUALS, SPOUSE, CHILD OR PARENT



RM6,000

LIFESTYLE

RM2,500



- PURCHASE AND SUBSCRIPTION OF READING MATERIALS
- PURCHASE OF PERSONAL COMPUTERS/ SMARTPHONES/TABLETS
- MONTHLY BILL PAYMENT FOR INTERNET SUBSCRIPTIONS (IN OWN NAME)
- PURCHASE OF SPORTS EQUIPMENT FOR SPORTS ACTIVITIES UNDER THE SPORTS DEVELOPMENT ACT 1997 AND PAYMENT OF GYMNASIUM MEMBERSHIP



ADDITIONAL SPORTS EQUIPMENT AND ACTIVITIES RELIEF
RM500

- PURCHASE OF SPORTS EQUIPMENT FOR SPORTS ACTIVITIES
- RENTAL PAYMENT OR ENTRY FEES TO SPORTS FACILITIES
- PAYMENT OF REGISTRATION FEES TO PARTICIPATE IN SPORTS COMPETITION



MEDICAL EXPENSES

RM10,000

I) FOR SERIOUS ILLNESS (SELF/SPOUSE/CHILDREN)

II) FERTILITY TREATMENT (SELF/SPOUSE)

III) FULL MEDICAL EXAMINATION (SELF/SPOUSE/CHILD) (LIMITED TO RM1,000)

IV) COVID-19 DETECTION TESTS INCLUDING THE PURCHASE OF SELF-TEST KITS (SELF/SPOUSE/CHILD)

V) EARLY INTERVENTION OR REHABILITATION TREATMENT OF CHILDREN WITH LEARNING DISABILITIES (LIMITED TO RM4,000)

MEDICAL TREATMENT, SPECIAL NEEDS AND CAREGIVER FOR PARENTS

RM8,000



CHILD RELIEF



UNMARRIED CHILD BELOW 18 YEARS OLD
RM2,000



REGISTERED CHILDCARE CENTRE/ KINDERGARTEN FEES
RM3,000

- FOR A CHILD AGE 6 YEARS OLD AND BELOW



DISABLED CHILD
RM6,000



UNMARRIED CHILD ABOVE 18 YEARS OLD
RM2,000

- STUDYING FULL-TIME



UNMARRIED CHILD ABOVE 18 YEARS OLD
RM8,000

- PURSUING FULL-TIME HIGHER EDUCATION (DIPLOMA AND ABOVE)



ADDITIONAL RELIEF FOR DISABLED CHILD
RM8,000

- ABOVE 18 YEARS OLD
- UNMARRIED
- PURSUING DIPLOMA/ HIGHER QUALIFICATIONS



For more information, please visit www.hasil.gov.my

Updated as at: 21st December 2023