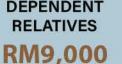


# TAX RELIEF 2023 RESIDENT INDIVIDUAL

#### **INDIVIDUAL TAX RELIEF**



**INDIVIDUAL &** DEPENDENT **RELATIVES** 





**INDIVIDUAL** RM6,000

**ADDITIONAL DEDUCTION** FOR DISABLED **SPOUSE** 

RM5,000



**HUSBAND/WIFE/ ALIMONY TO EX-WIFE** 

RM4,000



**EDUCATION FEES** (SELF)

# RM7,000

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

- 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

SOCIAL SECURITY **ORGANISATION** (SOCSO)

RM350

PRIVATE RETIREMENT

AND

**DEFERRED ANNUITY** 

SCHEME

RM3,000



# RM7,000

LIFE INSURANCE AND EPF

i) CIVIL SERVANTS' PENSION SCHEMES, NON-CIVIL SERVANTS

PENSION SCHEMES AND

**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)

NATIONAL EDUCATION SAVINGS SCHEME (SSPN) (NET DEPOSIT)



RM8,000



**EDUCATION AND MEDICAL INSURANCE** 

MEDICAL EXPENSES

I) FOR SERIOUS ILLNESS

(SELF/SPOUSE/CHILDREN)

II) FERTILITY TREATMENT

(SELF/SPOUSE/CHILD)

(LIMITED TO RM1,000)

RM10,000

(SELF/SPOUSE)

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
- **ASSESSMENT** BASIC SUPPORTING EQUIPMENT FOR DISABLED INDIVIDUALS,

- ALLOWED ONCE IN EVERY 2 YEARS OF





RM6,000

PARENT

SPOUSE, CHILD OR

# LIFESTLYE







- 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 TREATMENT,

SPECIAL NEEDS AND **CAREGIVER FOR PARENTS** 

OF SELF-TEST KITS (SELF/SPOUSE/CHILD) V) EARLY INTERVENTION OR REHABILITATION TREATMENT

III) FULL MEDICAL EXAMINATION

IV) COVID-19 DETECTION TESTS

INCLUDING THE PURCHASE

RM8,000

OF CHILDREN WITH **LEARNING DISABILITIES** (LIMITED TO RM4,000)

## CHILD RELIEF



**UNMARRIED** 

**CHILD ABOVE** 

18 YEARS OLD

RM2,000

- STUDYING FULL-TIME

**UNMARRIED CHILD** BELOW 18 YEARS OLD RM2,000



UNMARRIED **CHILD ABOVE 18 YEARS OLD** 

RM8,000

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



REGISTERED CHILDCARE CENTRE/ KINDERGARTEN FEES

RM3,000

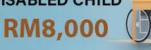
- FOR A CHILD AGE 6 YEARS OLD **AND BELOW** 



**DISABLED CHILD** RM6,000



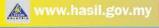
**ADDITIONAL RELIEF** FOR **DISABLED CHILD** 



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

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

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