

### INDIVIDUAL



Individual & Dependent Relatives **RM9,000**

Disabled Individual **RM7,000**



Husband / Wife / Alimony Payments **RM4,000**



Disabled Husband / Wife **RM6,000**

#### Education Fees **RM7,000**

Education Fees

- Tertiary level other than Master's Degree / Doctor of Philosophy (PhD)
- Master's Degree level / Doctor of Philosophy (PhD)



Skills enhancement / personal development courses (Restricted to **RM2,000**)

Interest on Housing Loan – First Home Ownership (Sales and Purchase Agreement from 1<sup>st</sup> January 2025 to 31<sup>st</sup> December 2027) **RM7,000**



Relief Limit	
Residential house price up to RM500,000	<b>RM7,000</b>
Or	
Residential house price exceeding RM500,000 up to RM750,000	<b>RM5,000</b>

### MEDICAL & SPECIAL NEEDS

Self / Spouse / Child **RM10,000**

- Serious illness
- Fertility treatment
- Vaccination (Restricted to **RM1,000**)
- Dental examination & treatment (Restricted to **RM1,000**)
- Medical examination (Restricted to **RM1,000**)
  - ✓ Full medical check-up
  - ✓ Disease screening tests
  - ✓ Mental health screening / consultation
  - ✓ Purchase of self-health monitoring equipments
  - ✓ Purchase of self-testing kits
- Diagnosis / early intervention / rehabilitation for a child aged 18 years & below with learning disabilities (Restricted to **RM 6,000**)

Parents & Grandparents **RM8,000**

- Medical treatment, dental treatment, special needs & care
- Full medical check-up & vaccination (Restricted to **RM1,000**)



Expenditure on Basic Support Equipment For Disabled Individual (Self / spouse / child / parent) **RM6,000**

### LIFESTYLE

Lifestyle **RM2,500**

Self / spouse / child

- Purchase / subscription of reading materials
- Purchase of a personal computer / smartphone / tablet
- Internet subscription bills
- Fees for skills enhancement / self-development courses



Additional Relief **RM1,000**

- Purchase of sports equipment for sports activities
- Rental / entrance fees to sports facilities
- Sports competition registration fees
- Gym membership fees / sports training fees

Electric Vehicle Charging Equipment & Domestic Food Waste Composting Machine (For household use) **RM2,500**



### INSURANCE & CONTRIBUTIONS

Life Insurance & EPF **RM7,000**

SSPN (Net Savings) (Claimable by husband / wife) **RM8,000**

Education & Medical Insurance (Self/ spouse / child) **RM4,000**

PRS Private Retirement Scheme & Deferred Annuity **RM3,000**

SOCSO Contributions **RM350**

### CHILD RELIEF

Child Below 18 Years of Age – Unmarried **RM2,000**



Child Aged 18 Years of Age

**RM8,000**

- Unmarried
- Full-time instruction (Diploma & above in Malaysia / Degree & above outside Malaysia)

**RM2,000**

- Unmarried
- Full-time instruction

Unmarried Child with Disabilities **RM8,000**

✓ Additional Relief **RM8,000**

- Child with disabilities aged 18 years and above
- Unmarried
- Full-time instruction (Diploma & above in Malaysia / Degree & above outside Malaysia)



Registered Childcare Centre (TASKA) / Kindergarten (TADIKA) Fees **RM3,000**

- Child aged 6 years and below (Claimable by husband / wife)

Purchase of Breastfeeding Equipment **RM1,000**

- Female taxpayer only
- Child aged 2 years and below
- Allowed once every 2 years of assessment



Updated as at:  
19<sup>th</sup> January 2026

Disclaimer: This illustration is only a summary. For more information, please visit [www.hasil.gov.my](http://www.hasil.gov.my)