

**MyDigital ID  
Integration**

**e-Ansuran**

**Tax Audit Framework  
on Income Tax and  
Employer (RKA CPM)**

**MyInvois e-POS  
System**

LATEST INITIATIVES BY:

**HASiL**

# TAX RELIEF RESIDENT INDIVIDUAL

# YEAR ASSESSMENT 2024

## INDIVIDUAL RELIEF



HUSBAND / WIFE /  
ALIMONY TO  
FORMER WIFE  
**RM4,000**



INDIVIDUAL &  
DEPENDENT  
RELATIVES  
**RM9,000**



EDUCATION FEES  
(SELF)  
**RM7,000**



FURTHER  
DEDUCTION  
DISABLED INDIVIDUAL  
**RM6,000**

DISABLED  
HUSBAND / WIFE  
**RM5,000**

I) TERTIARY LEVEL OTHER THAN A  
MASTERS OR DOCTORATE  
DEGREE LEVEL

II) MASTERS OR DOCTORATE  
DEGREE LEVEL

III) COURSE OF STUDY UNDERTAKEN  
FOR THE PURPOSE OF UPSKILLING  
OR SELF-ENHANCEMENT  
(RESTRICTED TO RM2,000)

## INSURANCE & CONTRIBUTIONS



PRIVATE RETIREMENT  
SCHEME AND  
DEFERRED ANNUITY  
**RM3,000**

EDUCATION AND MEDICAL  
INSURANCE (INDIVIDUAL,  
HUSBAND, WIFE OR CHILD)  
**RM3,000**



SSPN  
(NET DEPOSIT)  
**RM8,000**



LIFE INSURANCE AND EPF  
**RM7,000**

I) LIFE INSURANCE PREMIUM /  
CONTRIBUTION TO  
EPF (VOLUNTARY) / BOTH  
(RESTRICTED TO RM3,000)

II) CONTRIBUTION TO EPF  
(VOLUNTARY / COMPULSORY) /  
APPROVED SCHEME  
(RESTRICTED TO RM4,000)

SOCSSO / EMPLOYMENT  
INSURANCE SYSTEM  
**RM350**



## LIFESTYLE

LIFESTYLE  
**RM2,500**

BENEFIT OF SELF, SPOUSE OR CHILD

- I) PURCHASE OR SUBSCRIPTION READING MATERIALS
- II) PURCHASE OF PERSONAL COMPUTER, SMARTPHONE / TABLET
- III) INTERNET SUBSCRIPTION BILL (OWN NAME)
- IV) SKILL IMPROVEMENT / PERSONAL DEVELOPMENT COURSE FEE



LIFESTYLE -  
ADDITIONAL EXPENSES  
BENEFIT OF SELF, SPOUSE  
OR CHILD  
**RM1,000**

I) PURCHASE OF SPORTS EQUIPMENT

II) RENTAL / ENTRANCE FEE TO  
ANY SPORTS FACILITY

III) REGISTRATION FEE FOR  
SPORTS COMPETITION

IV) GYMNASIUM MEMBERSHIP  
FEE / SPORTS TRAINING



INSTALLATION / RENTAL / PURCHASE /  
SUBSCRIPTION FEE OF ELECTRIC  
VEHICLES CHARGING FACILITY  
FOR OWN VEHICLE  
**RM2,500**



## MEDICAL & SPECIAL NEEDS



MEDICAL EXPENSES  
**RM10,000**

(SELF, SPOUSE OR CHILD)

I) SERIOUS DISEASE

II) FERTILITY TREATMENT  
(SELF OR SPOUSE)

III) VACCINATION  
(RESTRICTED TO RM1,000)

IV) DENTAL EXAMINATION AND  
TREATMENT (RESTRICTED TO RM1,000)

RESTRICTED TO RM1,000 FOR:  
✓ COMPLETE MEDICAL EXAMINATION;  
✓ COVID-19 DETECTION TEST; AND  
✓ MENTAL HEALTH EXAMINATION /  
CONSULTATION

V) DIAGNOSIS / EARLY INTERVENTION /  
REHABILITATION LEARNING DISABILITY CHILD  
(RESTRICTED TO RM4,000)



EXPENSES FOR  
PARENTS  
**RM8,000**

I) MEDICAL TREATMENT, DENTAL  
TREATMENT, SPECIAL NEEDS  
AND CARER EXPENSES

II) COMPLETE MEDICAL EXAMINATION  
(RESTRICTED TO RM1,000)



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



## CHILD RELIEF



ADDITIONAL RELIEF  
DISABLED CHILD  
**RM8,000**

I) AGE OF 18 YEARS AND ABOVE  
II) UNMARRIED

III) FULL TIME INSTRUCTION  
(DIPLOMA AND ABOVE IN  
MALAYSIA / DEGREE AND ABOVE  
OUTSIDE MALAYSIA)



UNMARRIED  
CHILD UNDER THE  
AGE OF 18 YEARS  
**RM2,000**



UNMARRIED  
DISABLED CHILD  
**RM6,000**



CHILD - 18 YEARS AND ABOVE

**RM2,000**

I) UNMARRIED  
II) FULL TIME INSTRUCTION

**RM8,000**

I) UNMARRIED  
II) FULL TIME INSTRUCTION  
(DIPLOMA AND ABOVE IN  
MALAYSIA / DEGREE AND ABOVE  
OUTSIDE MALAYSIA)



REGISTERED  
CHILDCARE CENTRE /  
KINDERGARTEN FEE  
**RM3,000**

I) AGE 6 YEARS OLD AND BELOW  
II) DEDUCTION ALLOWED EITHER BY  
HUSBAND OR WIFE



PURCHASING OF  
BREASTFEEDING  
EQUIPMENT  
**RM1,000**

I) WOMEN TAXPAYERS ONLY  
II) CHILD AGE 2 YEARS OLD AND BELOW  
III) ALLOWED ONCE IN EVERY 2  
YEARS OF ASSESSMENT

Updated as at : 17 December 2024

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

## What's New @ HASiL?

### MyDigital ID



- National Digital Identity initiative that is secure, efficient and trusted
- Enables Malaysians to access government and private digital services easily and securely

#### Objectives

- Empowering citizens through technology for digital inclusivity
- Enhancing services accessibility



#### MyDigital ID Functions in HASiL

- Serves as a **Single Sign On (SSO)**
- Tax Identification Number (TIN) Search via MyTax
- Used in the Sumbangan Tunai Rahmah (STR) System



What's  
**New**  
@ **HASiL?**

## e-Ansuran



- ▶ Starting 5th March 2025
- ▶ Access to e-Ansuran via MyTax portal
- ▶ Enables taxpayers to apply for installment payments of outstanding or remaining tax online
- ▶ Simplifies the installment application process for outstanding or remaining tax payments for taxpayers
- ▶ Allows automatic approval without requiring any supporting documents

### Eligibility criteria for e-Ansuran application:

- ▶ Total application amount must exceed RM 300.00 and above
- ▶ Number of installments must be between two (2) to six (6) payments
- ▶ Applicable only for income tax installments (including any applicable increases)
- ▶ Does not apply to existing active installment plans

## New Operations of Klang Valley Civil Litigation Branch (CGLK) Selangor

The Inland Revenue Board of Malaysia (HASiL) remains committed to strengthening the effectiveness of tax-related legal case management through the specialization of civil actions and prosecutions.

This initiative aims to optimize strategies in addressing tax leakages, increasing national revenue collection, and enhancing service quality for taxpayers.

Starting 1 March 2025, Klang Valley Civil Litigation Branch (CGLK) Selangor will operate with specialized legal actions at the following two locations:

Address	Activity	Functions
<p><b>Shah Alam</b></p> <p>Tingkat 13, Plaza Perangsang, Persiaran Perbandaran, 40000 Shah Alam, Selangor</p>	<p>Prosecution Section (Selangor)</p>	<p>Handling of Notis Pemberitahuan Tindakan Pendakwaan cases under the Income Tax Act (ACP) 1967, Real Property Gains Tax Act (ACKHT) 1976, and Income Tax Rules 1994, involving form related cases, Monthly Tax Deduction (PCB) cases, CP204 installment cases and CKHT cases.</p>
<p><b>Petaling Jaya</b></p> <p>Tingkat 12, No.8, Jalan PJU 8/8A, Bandar Damansara Perdana, 47820 Petaling Jaya, Selangor</p>	<p>Civil Section (Selangor)</p>	<p>Handling of cases involving civil litigation actions in court, including cases of release under Section 104 of the Income Tax Act (ACP) 1967</p>

Taxpayers can seek tax law advisory services at the IRBM Service Counter available at the HASiL CGLK Office. The operating hours for the IRBM Service Counter are as follows:

Day	Operation Time
Monday - Friday	8:00 am - 5:00 pm

The CGLK HASiL office at the address below has been closed effective **1 March 2025**.

**Tingkat 1, Pejabat Satelit Klang**  
**Prima Klang Avenue (Blok A)**  
**Jalan Kota/KS 1, 41000 Klang, Selangor**

## Tax Audit Framework on Income Tax and Employer (RKA CPM)

➤ Effective starting 15th March 2025

### Objectives:

- Standardize the implementation of tax audits
- Ensure the process is conducted in an organized, professional manner and in accordance with the applicable laws
- Define the rights and responsibilities of audit officers, taxpayers, and tax agents
- Improve tax compliance and contribute to national economic development
- Ensure audits are carried out fairly, transparently, and equitably



### Scope of RKA CPM:

- Income tax audit
- Capital gains tax audit
- Employer audit
- Withholding tax audit
- Labuan business activity audit

### Access to RKA CPM:

- Visit the official HASiL portal: <https://www.hasil.gov.my/>
- Click menu: **Legislation** > **Tax Audit Framework** > **Tax Audit Framework on Income Tax and Employer**; or
- Quick access via link:  
**Tax Audit Framework on Income Tax and Employer (available in Malay version only)**  
<https://www.hasil.gov.my/media/z12c452k/20250315-rka-cpm.pdf>

What's  
**New @ HASiL?**

# MyInvois e-POS System

- Digital Point-of-Sale (POS) platform for micro and small enterprises (PMKS) with income or yearly sales under RM 250,000

## Key Functions:

- Sales management
- Accounting
- Inventory management
- Financial reporting

## Purpose:

- Strengthen the implementation of e-Invois
- Support the business ecosystem
- Enable sellers to issue e-Invoices during transactions or upon the buyer's request after the transaction

