



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 & ENHANCEMENT COURSE. FOR ANY FIELDS RECOGNIZED BY THE DIRECTOR GENERAL OF SKILL DEVELOPMENT (RESTRICTED RM1,000)

LIFESTYLE, MEDICAL AND EQUIPMENT RELATED

DOMESTIC TRAVEL EXPENSES
RM1,000
- ACCOMMODATION IN REGISTERED PREMISES WITH MOTAC
- FEE ENTRANCE TO TOURIST ATTRACTION CENTRE

LIFESTYLE
RM2,500
- PURCHASE OF READING MATERIALS
- PURCHASE OF COMPUTER, TABLET AND SMART PHONE
- PAYMENT FOR INTERNET SUBSCRIPTION
- PURCHASE OF SPORTS EQUIPMENT & GYMNASIUM MEMBERSHIP

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

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

ADDITIONAL **RM2,500**
- PURCHASE OF COMPUTER, TABLET AND 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

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 AND VACCINATION EXPENSES WHICH QUALIFY FOR DEDUCTION (RESTRICTED RM1,000)

CHILD RELATED DEDUCTIONS

EACH UNMARRIED CHILD BELOW 18 YEARS OLD
RM2,000

EACH UNMARRIED CHILD ABOVE 18 YEARS OLD
RM2,000
- RECEIVING FULL-TIME EDUCATION

EACH UNMARRIED CHILD ABOVE 18 YEARS OLD
RM8,000
- 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



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

CONTRIBUTIONS



SOCSSO
RM250

DEFERRED ANNUITY AND PRIVATE RETIREMENT SCHEME
RM3,000



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

SSPN (NET DEPOSIT)
RM8,000



UPDATED AS AT
22 DECEMBER 2021