



INLAND REVENUE BOARD OF MALAYSIA

TAXATION OF A RESIDENT INDIVIDUAL PART I - GIFTS OR CONTRIBUTIONS AND ALLOWABLE DEDUCTIONS

PUBLIC RULING NO. 4/2024

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ALLOWABLE DEDUCTIONS**

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DIRECTOR GENERAL'S PUBLIC RULING

Section 138A of the Income Tax Act 1967 (ITA) provides that the Director General is empowered to make a Public Ruling in relation to the application of any provisions of the ITA.

A Public Ruling is published as a guide for the public and officers of the Inland Revenue Board of Malaysia. It sets out the interpretation of the Director General in respect of the particular tax law and the policy as well as the procedure applicable to it.

The Director General may withdraw this Public Ruling either wholly or in part, by notice of withdrawal or by publication of a new Public Ruling.

**Director General of Inland Revenue,
Inland Revenue Board of Malaysia.**

1. Objective

The objective of this Public Ruling (PR) is to explain the tax treatment from the year of assessment (YA) 2024 :

- 1.1 Gifts or contributions made by a resident individual that are allowable in determining the total income for a YA; and
- 1.2 Tax deductions that are allowable to a resident individual in computing his chargeable income for a YA.

2. Relevant Provisions of the Law

- 2.1 This PR takes into account laws which are in force as at the date this PR is published.
- 2.2 The provisions of the Income Tax Act 1967 (ITA) related to this PR are sections 2, 5, 7, 18, 44, 45, and 45A to 51.

3. Interpretation

The terms used in this PR have the following meaning:

- 3.1 “Child” in relation to an individual or his wife, means a legitimate child or step-child of his or his wife, or a child proved to the satisfaction of the Director General of Inland Revenue (DGIR) to have been adopted by the individual or his wife in accordance with any law.
- 3.2 “Adopted child” in relation to an individual or his wife, means a child adopted by the individual or his wife under the Registration of Adoptions Act 1952 [Act 253] or in accordance with any law (not necessarily Malaysian law) where the adoption is recognised by the DGIR.
- 3.3 “Step-child” in relation to an individual or his wife, means a son or daughter of one’s husband or wife by a former marriage.
- 3.4 “Individual” means a natural person.
- 3.5 “Total income” for a YA is the aggregate income less business losses for the basis year, expenditure under Schedule 4 or 4B, and gifts of money, contributions in kind, manuscripts, artefacts and paintings under section 44 of the ITA.

- 3.6 “Disabled person” means any individual who has been officially certified in writing by the Department of Social Welfare (DSW) as a person with a disability.
- 3.7 “Medical practitioner” in relation to deductions on medical expenses for parents, means a medical practitioner (doctor) registered with the Malaysian Medical Council and Malaysian Dental Council .
- 3.8 “Year of assessment” means calendar year.
- 3.9 “Basis period” in relation to a person, a source of his, and a YA, means such basis period, if any, as is ascertained in accordance with section 21 of the ITA.

4. Introduction

Chargeable income for a YA is ascertained in accordance with section 5 of the ITA. Chargeable income is to be ascertained in the following manner i.e., by determining each stage of income:

- (a) Gross income
- (b) Adjusted income
- (c) Statutory income
- (d) Aggregate income and total income
- (e) Chargeable income

In ascertaining the total income of a resident individual, gifts and/or contributions made by an individual to the government and approved institutions or organizations are allowed as deductions from his aggregate income. Certain deductions are also allowed to be deducted from the total income in determining the chargeable income of an individual.

For further information, please refer to –

- (i) PR No. 6/2023 titled “Taxation of A Resident Individual Part I - Gifts or Contributions and Allowable Deductions”; and
- (ii) PR No. 5/2022 titled “Taxation of A Resident Individual Part II - Computation of Total Income and Chargeable Income.”

which can be obtained from the official portal of the Inland Revenue Board of Malaysia (IRBM) at www.hasil.gov.my.

5. Gifts or Contributions

5.1 The total income of an individual for a YA is the aggregate income of his for a YA less the deductions for any gifts or contributions made in the basis year.

5.2 The gifts or contributions which can be claimed by an individual are as provided under subsections 44(6) to 44(11D) of the ITA as shown below:

5.2.1 **Gift of money to the Government, a State Government, a local authority or an institution or organization, or a fund approved by the DGIR – subsection 44(6) of the ITA**

The amount allowed as a deduction is equivalent to the amount of gift of money made to the Government, a State Government, or a local authority with no restrictions.

Gift of money made to any approved institution, organization, or fund approved by the DGIR is also allowed as a deduction but restricted to 10% of the aggregate income of an individual.

The list of names for approved institutions or organizations can be obtained from the official portal of IRBM at www.hasil.gov.my.

5.2.2 **Gift of artefact, manuscript, or painting to the Government or State Government – subsection 44(6A) of the ITA**

The amount allowed as a deduction is equivalent to the value of the gift as determined by the Department of Museums Malaysia or the National Archives.

5.2.3 **Gift of money for the provision of library facilities that are accessible to the public, to public libraries and libraries of schools and institutions of higher education – subsection 44(8) of the ITA**

The amount allowed as a deduction is limited to a maximum amount of RM20,000 provided that a claim for the same expenses is not made under paragraph 34(6)(g) of the ITA in computing the adjusted income from a business source.

5.2.4 Gift of money or contribution in kind for the provision of facilities in public places for the benefit of disabled persons – subsection 44(9) of the ITA

The amount allowed as a deduction is equivalent to the amount of gift of money or contribution in kind (the value of which is determined by the relevant local authority).

5.2.5 Gift of money or the cost or value of any gift of medical equipment to any healthcare facility approved by the Ministry of Health – subsection 44(10) of the ITA

The amount allowed as a deduction is equivalent to the amount of gift of money or the cost or value (as certified by the Ministry of Health) of any gift of medical equipment which is limited to a maximum amount of RM20,000.

5.2.6 Gift of painting to the National Art Gallery or any state art gallery – subsection 44(11) of the ITA

The amount allowed as a deduction is equivalent to the value of the gift of painting as determined by the National Art Gallery or the respective state art galleries.

5.2.7 Gift of money for any sports activity approved by the Minister of Finance – subsection 44(11B) of the ITA

The amount allowed as a deduction is equivalent to the amount of gift of money made for any sports activity approved by the Minister of Finance.

The amount allowed as a deduction shall not exceed the difference between the amount of 10% of the aggregate income and the total amount that has been deducted pursuant to the proviso to subsections 44(6), 44(11C) and 44(11D) of the ITA.

Example 1

Rowers Extreme Team (RET) is a kayaking sports activity club. In March 2023, RET plans to organize a kayaking expedition touring Terengganu and intends to raise funds for the expedition. RET seeks approval from the Ministry of Finance for the expedition.

If this sports activity is granted an approval, any gift of money made to RET for the success of this event is eligible for deduction under subsection 44(11B) of the ITA.

However, the allowable deduction shall not exceed the difference between the amount of 10% of the aggregate income and the total amount that has been deducted pursuant to the proviso to subsections 44(6), 44(11C), and 44(11D) of the ITA of that person who contributes.

(Please refer to **Example 2** for further explanation)

5.2.8 Gift of money or cost of contribution in kind for any project of national interest approved by the Minister of Finance – subsection 44(11C) of the ITA

The amount allowed as a deduction is equivalent to the amount of gift of money or cost of contribution in kind provided that the amount shall not exceed the difference between the amount of 10% of the aggregate income and the total amount that has been deducted pursuant to the proviso to subsections 44(6), 44(11B) and 44(11D) of the ITA.

5.2.9 Gift of money in the form of wakaf or endowment – subsection 44(11D) of the ITA

The amount allowed as a deduction is equivalent to the amount in respect of gift of money in the form of–

- (a) wakaf to any appropriate religious authority established under any written law, the body established by that appropriate religious authority or public university allowed by that appropriate religious authority to receive wakaf; or
- (b) endowment to a public university.

The allowable deduction is subject to the following conditions:

- (i) wakaf or endowment is made for the purpose of achieving the objective of establishment of the appropriate religious authority, body, or public university;
- (ii) the appropriate religious authority, body, or public university is approved by the DGIR for the purposes of subsection 44(11D)

of the ITA on the application of the appropriate religious authority, body, or public university concerned; and

- (iii) the amount to be deducted shall not exceed the difference between the amount of 10% of the aggregate income and the total amount that has been deducted pursuant to the proviso to subsections 44(6), 44(11B), and 44(11C) of the ITA.

For the purpose of deduction under subsection 44(11D) of the ITA, “public university” means a higher educational institution having the status of a University established under the Universities and University Colleges Act 1971 [Act 30] and the Universiti Teknologi MARA established under the Universiti Teknologi MARA Act 1976 [Act 173].

The following guidelines explain the application procedure for approval of DGIR under subsection 44(11D) of the ITA for wakaf and endowment for reference:

- (a) *Garis Panduan Permohonan Untuk Kelulusan Ketua Pengarah Hasil Dalam Negeri Di Bawah Subseksyen 44(11D) Akta Cukai Pendapatan 1967 Bagi Wakaf* bertarikh 8/10/2020 (available in Malay Language only); and
- (b) *Garis Panduan Permohonan Untuk Kelulusan Ketua Pengarah Hasil Dalam Negeri Di Bawah Subseksyen 44(11D) Akta Cukai Pendapatan 1967 Bagi Endowmen* bertarikh 6/10/2020 (available in Malay Language only).

Example 2

Firdaus's aggregate income from the FM Enterprise (a sole proprietorship business) for the YA 2023 is RM220,000. The gift of money and the cost of contributions made by the business in that YA are as follows:

	RM
Gift of money to an approved institution under subsection 44(6)	12,000
Contribution under subsection 44(11B)	6,000
Contribution under subsection 44(11C)	3,000
Contribution under subsection 44(11D)	<u>5,000</u>
Total gift and contributions	<u>26,000</u>

The restriction on the gift of money or cost of contribution can be computed using two methods as follows:

Method 1

- (a) Restriction on the gift of money under the proviso to subsection 44(6) of the ITA

$$10\% \times \text{RM}220,000 = \text{RM}22,000$$

Therefore, the gift of money of RM12,000 to the approved institution qualifies as a deduction.

- (b) Restriction on the cost of contribution under the proviso to subsections 44(11B), 44(11C), and 44(11D) of the ITA.

10% of the aggregate income minus the deduction under the proviso to subsection 44(6) of the ITA.

$$= (10\% \times \text{RM}220,000) - \text{RM}12,000$$

$$= \text{RM}22,000 - \text{RM}12,000$$

$$= \text{RM}10,000$$

Therefore, Firdaus is only allowed a deduction of RM10,000 from the contribution under subsections 44(11B), 44(11C) and 44(11D) of the ITA as shown below:

	RM
Contribution under subsection 44(11B) of the ITA	6,000
Contribution under subsection 44(11C) of the ITA	3,000
Contribution under subsection 44(11D) of the ITA (RM10,000 – RM6,000 – RM3,000) restricted to	1,000

Therefore, the amount of gifts and donations that can be allowed as deductions is:

	RM
Gift of money under subsection 44(6) of the ITA	12,000
Cost of contribution under subsection 44(11B), 44(11C) and 44(11D) of the ITA (RM6,000 + RM3,000 + RM1,000)	10,000
Total restriction on the gift of money and cost of contribution	<u>22,000</u>

Method 2

Restriction on the gift of money and the cost of contribution under the proviso to subsections 44(6), 44(11B), 44(11C) and 44(11D) of the ITA.

$$10\% \times \text{RM}220,000 = \text{RM}22,000$$

Therefore, from the total gift and contribution of RM26,000, only RM22,000 can be allowed as a deduction under the proviso to subsections 44(6), 44(11B), 44(11C), and 44(11D) of the ITA in computing the total income.

6. Allowable Deduction

An individual may make a claim for the allowable deductions which are provided under sections 45A to 49 of the ITA in computing his chargeable income.

There are two types of deductions which are-

- (a) deductions that are not based on an expense incurred but the deduction allowable is a fixed amount; and
- (b) deductions that are based on an expense incurred and claimed by an individual but restricted to an allowable amount.

The deduction can only be claimed by an individual who is resident in Malaysia. The determination of the residence status of an individual is based on the number of days he is in Malaysia in a basis year for a YA. Please refer to the PR No. 11/2017 titled "Residence Status of Individuals" for further information.

Deductions that can be claimed and allowed to be deducted against the total income of an individual resident in Malaysia in a basis year for a YA in computing his chargeable income are as follows:

6.1 Self and dependant relatives

Paragraph 46(1)(a) of the ITA provides that a deduction of RM9,000 is allowed to every individual who has total income and is assessed in his own name.

6.2 Medical treatment, dental treatment, complete medical examination, special needs or carer expenses for parents

6.2.1 Paragraph 46(1)(c) of the ITA provides that a deduction up to a maximum of RM8,000 is allowed to an individual on the expenses incurred by him for the medical treatment, dental treatment, complete medical examination, special needs or carer for his parents.

6.2.2 Parents refer to natural parents or foster parents where the individual is an adopted child.

6.2.3 Expenses on medical treatment for parents which qualify for deduction include :

- (a) medical treatment and care services provided by a nursing home.

The scope of medical treatment for parents also includes expenses on medical treatment and care for parents who suffer from diseases or with physical or mental disabilities and who need regular treatment certified by qualified medical practitioners registered with the Malaysian Medical Council.

Certification of a medical practitioner is needed to confirm that the medical condition of the parents require medical treatment, dental treatment, complete medical examination, special needs, or a carer. Such treatment and care provided include treatment and care at home or any daycare or home care centers.

Qualifying expenses related to the treatment and care are as follows:

- (i) medical treatment expenses supported with receipts; or
 - (ii) expenses on special needs for parents supported by receipts as proof of purchase; or
 - (iii) expenses for the care of parents supported with receipts or written certification from carers or work permits of the carers. Foreign-hired carers are required to possess valid visas or special work permits for the care of the parents of the individual. Salaries paid to carers to take care of parents who are physically and mentally healthy do not qualify for this deduction.
- (b) dental treatment includes all types of expenses for dental examinations and treatments, including tooth extraction, filling cavities, cleaning tartar, dentures, root canal treatment, treatment for replacing teeth, and dental repairs. Dental treatment performed in Malaysia must be endorsed by a dental practitioner registered with the Malaysian Dental Council and supported by an official receipt; and
- (c) complete medical examination for parents is limited to RM 1,000.

Example 3

Zubir is an employee in a private company. The following is the expense claim made by him in 2024:

Type of expenses	Expended amount (RM)	Allowable deduction (RM)
Medical treatment of parents in private clinics	1,000	1,000
Dental treatment of parents in private clinics	4,500	4,500
Complete medical examination of parents	1,800	1,000 (Restricted to)
Total expenses	7,300	6,500

Dental treatment and complete medical examination expenses for parents are allowed tax deductions with effect from YA 2024.

6.2.4 However, the deduction as mentioned in paragraph 6.2 of this PR is subject to the following conditions:

- (a) the carer for parents shall not include that individual, his wife or her husband, or the child of the individual;
- (b) the parents shall be residents of Malaysia;
- (c) the medical treatment, dental treatment, complete medical examination and care services are provided in Malaysia; and
- (d) the medical practitioner or dental practitioner is registered with the Malaysian Medical Council or Malaysian Dental Council .

6.2.5 The list of special needs including medical equipment that qualify for deduction are as per **Appendix 1**. However, the list is not exhaustive and may include other equipment as determined by medical practitioners registered with the Malaysian Medical Council.

6.3 Expenses on basic supporting equipment for disabled persons

6.3.1 Paragraph 46(1)(d) of the ITA provides that a deduction of up to RM6,000 is allowed to the individual or spouse who has incurred the

expenditure for the purchase of any necessary basic supporting equipment for the use by :

- (a) the individual, if he or she is a disabled person;
- (b) the spouse, if he or she is a disabled person;
- (c) his or her child, if the child is a disabled person; or
- (d) his or her parent, who is a disabled person.

- 6.3.2 Basic supporting equipment includes a hemodialysis machine, wheelchair, artificial legs, and hearing aids but excludes spectacles and optical lenses.

The purchase of basic supporting equipment for disabled persons not registered with the DSW is not allowed as deductions.

Example 4

Megat lost his right leg in an accident and purchased a wheelchair for his own use. Megat is not registered with the DSW as a disabled person.

Megat does not qualify to claim a deduction for the expenses expended for the purchase of the wheelchair as he is not registered with the DSW as a disabled person.

6.4 Disabled person

- 6.4.1 Paragraph 46(1)(e) of the ITA allows a further deduction of RM6,000 if the individual is a disabled person.
- 6.4.2 An individual is eligible to claim this deduction if he is certified in writing by the DSW as a disabled person.

6.5 Individual education fees

6.5.1 Paragraph 46(1)(f) of the ITA provides that a deduction of up to RM7,000 is allowed to the individual on the fees expended by that individual for any field of study undertaken by him –

- (a) for the purpose of acquiring any skill or qualification in the fields of law, accounting, Islamic financing, technical, vocational, industrial, scientific or technology up to the degree level.
- (b) a degree at Master's or Doctorate level for the purpose of acquiring any qualification or skill, or
- (c) any course of study undertaken for the purpose of up-skilling or self-enhancement and that courses is conducted by a body recognized by the Director General of Skills Development under the Skills Development Act under the National Skills Development Act 2006 [Act 652]. The amount allowed as a deduction is limited to a maximum amount of RM2,000 for YA 2023 up to YA 2026 respectively.

6.5.2 “Scientific skills” means the study of the nature or behavior of the material and physical universe such as studies in the fields of biology, physics, chemistry, mathematics, information technology, engineering, or medicine.

6.5.3 The course for tertiary level (up to graduate level), degree at Master’s or Doctorate level must be undertaken in any institution or professional body in Malaysia recognized by the Government or approved by the Minister.

For Islamic finance studies, the course of study must be approved by the Bank Negara Malaysia or the Securities Commission and can be undertaken at any institution or professional body in Malaysia recognized by the Government or approved by the Minister of Finance, including at the International Center for Education in Islamic Finance (INCEIF).

6.5.4 The list of local institutions or professional bodies in Malaysia recognized by the Government or approved by the Minister of Finance can be obtained from the official portal of the Ministry of Higher Education at <https://www2.mqa.gov.my>.

- 6.5.5 Department of Skills Development (DSD) is the government agency responsible for coordinating and formulating the implementation of the skill training system. For further information regarding the skill training can be obtained from the official portal of DSD at www.dsd.gov.my.

Example 5

Lieza is an officer who serves at the National Archives and attends a Master's level archaeological studies at a local university. She paid study fees of RM2,000 each year starting from 2022 and graduated in April 2024.

Lieza then decided to pursue her studies for a Doctorate in Philosophy in the same course of study in July 2024. She paid tuition fees of RM3,500 in 2024 and claimed a deduction for the fees paid.

The fees of RM2,000 paid in the YAs 2022 and 2023 and RM3,500 paid in the YA 2024 respectively are allowed as deductions under paragraph 46(1)(f) of the ITA.

Example 6

The same facts as in **Example 5**.

Due to financial constraints, Lieza decided not to continue her Doctorate degree in 2024.

The amount of RM3,500 paid in 2024 is not allowed as a deduction as Lieza failed to complete her degree at Doctorate level.

Example 7

Razif pursued his Bachelor Degree in Islamic Finance at a local university and graduated in August 2023. In October the same year, he continued his Master's degree in the same course of study at the same university. In 2023, Razif paid his tuition fees amounting to RM8,500 (i.e. RM3,000 for his Bachelor degree and RM5,500 for his Master's degree).

Although the course fees for both courses of study qualify for deduction, Razif is only allowed a deduction subject to a maximum of RM7,000 in the YA 2023.

6.6 Medical expenses on serious diseases, fertility treatment, vaccination and dental examination or treatment

6.6.1 Paragraph 46(1)(g) of the ITA provides for deduction of up to RM10,000 on the amount expended by an individual for –

- (a) the treatment of a serious illness on himself, or his wife or child, or for a wife, on herself or her husband or child. Refer to paragraph 6.6.2.
- (b) undergoing fertility treatment for himself, or his wife or in the case of a wife for herself or her husband. Refer to paragraph 6.6.3.
- (c) vaccination on himself, his wife or child or in the case of a wife on herself, her husband or child. Refer to paragraph 6.6.4. The expenses are limited to an amount of RM1,000.
- (d) for a dental examination or treatment on himself, or his wife or child, or for a wife, on herself or her husband or child. The expenses are limited to an amount of RM1,000.

6.6.2 For the purpose of this deduction, “serious disease” means immunodeficiency syndrome (AIDS), Parkinson's disease, cancer, kidney disease, leukemia and other similar diseases.

6.6.3 The claim for fertility treatment is only eligible for married individuals. “Fertility treatment” means Intrauterine Insemination (IUI) or In Vitro Fertilization (IVF) treatment or any other fertility treatment. Besides that, consultation fees and medicines are also part of the fertility treatment for the purpose of claiming this deduction.

6.6.4 The vaccinations which qualify for deduction are for;

- (a) pneumococcal;
- (b) human papillomavirus (HPV);
- (c) influenza;
- (d) rotavirus;
- (e) varicella;

- (f) meningococcal;
- (g) TDAP combination (tetanus-diphtheria-acellular-pertussis);
- (h) Coronavirus Disease 2019 (COVID-19)

6.6.5 A summary of medical treatment expenses based on the eligible amount according to the YA:

Types of medical expenses	Qualifying expenditure (RM)					
	YA 2015 until YA 2019	YA 2020	YA 2021	YA 2022	YA 2023	YA 2024 onwards
Serious diseases	√	√	√	√	√	√
Fertility treatment	-	√	√	√	√	√
Vaccination	-	-	Restricted to 1,000	Restricted to 1,000	Restricted to 1,000	Restricted to 1,000
Dental treatment or examination	-	-	-	-	-	Restricted to 1,000
Total allowable deduction	6,000	6,000	8,000	8,000	10,000	10,000

6.6.6 The claim for medical expenses has to be evidenced by a receipt and certification issued by a medical practitioner registered with the Malaysian Medical Council that the serious disease treatment was provided to that individual, spouse, or child; or fertility treatment was provided to the individual or the spouse. For dental treatment claims must be proved by receipts and certificates issued by dental practitioners registered with the Malaysian Dental Council.

Example 8

In the year 2024, the cost of leukemia treatment suffered by Jasmine amounted to RM14,000. From that amount, Jasmine paid a sum of

RM10,000, and her husband, Isaac paid the balance of RM4,000, and separate receipts were issued in Jasmine and Isaac's name. Isaac and Jasmine are assessed separately in the YA 2024.

For the YA 2024, Jasmine is allowed a deduction for medical expenses paid by her RM10,000 while Isaac is allowed a deduction of RM4,000 for the treatment of his wife's serious disease.

Example 9

Fahim and his wife, Anita have been married for 10 years but they do not have any children. In the year 2023, both of them underwent an In Vitro Fertilization (IVF) treatment to have a baby at Hospital Pakar Wanita. The treatment cost of RM20,000 were borne by both of them and the receipt was issued in Fahim's name. Fahim and Anita made a separate assessment whereby each of them made a claim for RM10,000 as a deduction in respect of this treatment in their respective tax computation.

The total deduction that can be claimed for the YA 2023 is as follows:

	Expended amount (RM)	Allowable deduction (RM)
Fahim	10,000	10,000 (Restricted to)
Anita	10,000	Not eligible

Anita is not eligible to claim this deduction since the receipt was issued in her husband's name even though Anita also incurred the expenses.

Example 10

The facts are the same as in **Example 9**, **except** that separate receipts were issued in the names of Fahim and Anita, each for RM10,000. In the year 2023, Anita claimed this amount from her employer, and her employer paid her RM5,000. The amount of RM5,000 was reported as a benefit in kind in Anita's income statement. Anita and Fahim are eligible to claim a deduction for these expenses because they both have receipts as evidence of the incurred expenses. The allowed deduction is limited to a maximum amount of RM10,000 each.

Example 11

In the year 2024, Azli expended RM12,000 on the fertility treatment undergone by his wife at Hospital Pakar Wanita, and a receipt was issued in Azli's name. Azli also incurred RM6,000 on a serious disease treatment of his son. Azli claimed for deduction on all of the medical expenses incurred by him.

The total deduction for medical expenses that can be claimed by Azli in the YA 2024 is as follows:

Types of medical expenses	Expended Amount (RM)	Allowable deduction (RM)
Serious disease	6,000	10,000 (Restricted to)
Fertility treatment	12,000	

Example 12

In the year 2024, Nina spent RM15,000 on fertility treatment of In-Vitro Fertilization (IVF) underwent by her at a specialist hospital. Nina elected for a combined assessment with her husband and tax is assessed in the name of the husband, Syahmi. Syahmi can claim the medical expense on fertility treatment restricted to RM10,000 because that expense is deemed to be incurred by him.

Example 13

In the year 2024, Khadijah incurred expenses for herself and her children as follows:

Types of expenses	Expended amount (RM)	Allowable deduction (RM)
Influenza Vaccination (children)	500	500
Dental examination and treatment (children)	1,400	1,000 (Restricted to)
Serious disease (self)	5,000	5,000
Total expenses	6,900	6,500

Khadijah is only eligible to claim up to RM6,500 from her expenses because the claim for dental examination and treatment expenses is limited to RM1,000 only.

6.7 Complete medical examination expenses, COVID-19 detection, and mental health examination.

6.7.1 Paragraph 46(1)(h) of the ITA provides that a deduction up to RM1,000 for an individual who incurred expenses for :

- (a) a complete medical examination on himself, his spouse, or his child.
- (b) the cost of the COVID-19 detection test fee and the purchase of a self-test kit for himself, his spouse, and his child.
- (c) mental health examination expenses for himself, his spouse, and his child.

6.7.2 For YA 2021, this amount of RM1,000 is a part of the deduction amount of RM8,000 that can be allowed for medical expenses under paragraph 46(1)(g) of the ITA.

6.7.3 Effective from the YA 2023, the amount of RM1,000 is a part of the deduction amount of RM 10,000 that can be allowed under paragraph 46(1)(g) of the ITA.

6.7.4 “Complete medical examination” means full medical check-up as defined by the Malaysian Medical Council which includes -

- (a) physical examination such as eye, ear, nose, throat, neck, chest, heart, breast, abdomen, hand, foot, body weight examinations, blood pressure;
- (b) x-ray examination;
- (c) blood and urine test; and
- (d) discussion with the physician conducting the test on the results of the examination.

A person who undergoes laboratory tests such as blood tests, urine analysis, and x-ray examination is not eligible for this deduction as such tests cannot be categorized as a complete medical examination.

6.7.5 COVID-19 detection test fee:

- (a) Tests carried out in clinics or hospitals

The expenses must be proven by a receipt issued by a hospital or clinic or medical practitioner registered with the Malaysian Medical Council.

- (b) Purchase of self-test kit

The purchase of the test kit must be supported by a receipt.

Example 14

Shanti bought a self-test kit to detect the COVID-19 virus for herself and her children for RM120 in 2024. Shanti's husband Kumar also bought a self-test kit for his use worth RM80 in the same year. All purchase receipts are kept by Shanti and her husband. Shanti chose to have her income assessed along with her husband's income. The amount spent by Shanti is considered spent by her husband. Kumar is eligible to claim the cost of purchasing a COVID-19 self-test kit of RM200 under paragraph 46(1)(h) of the ITA.

6.7.6 A mental health examination or consultation on the individual, his spouse, or child must be obtained from:

- (a) A psychiatrist within the meaning of section 2 under the Mental Health Act 2001 [Act 615];

- (b) Clinical psychologists registered under the Allied Health Professions Act 2016 [Act 774]; or
- (c) Counselors registered under the Counselors Act 1998 [Act 580].

The expenses for mental health examination or consultation must be proven with a receipt issued by a psychiatrist/psychologist or counselor clinic as mentioned above, where the service is received.

Example 15

Diana has a child with kidney disease. In the year 2024, Diana has spent RM12,500 for medical costs and additional vaccinations (RM500) for her son. In the same year, Diana spent RM750 to undergo a full medical check-up at a private hospital in Seremban registered with Malaysian Medical Council.

She was asked to undergo a Rapid Molecular PCR Test to detect the COVID-19 virus before a full medical check-up was conducted. The cost for the test is RM300.

Diana is eligible to claim medical treatment relief under paragraph 46(1)(g) of the ITA of RM12,500 for her son's medical treatment expenses. Diana is also eligible to claim for the expenses of a full medical check-up and expenses for a COVID-19 detection test but limited to RM1,000. However, the total expenditure allowed incurred by Diana is subject to paragraph 46(1)(g) and paragraph 46(1)(h) of the ITA .

Type of medical expenses	Expended amount (RM)	Allowable deduction (RM)
Serious illness medicine and additional vaccine injections	12,500	10,000 (restricted)
Full medical check-up	750	
Rapid Molecular PCR Test	300	
Total expenses	13,550	

Example 16

John had a medical examination in the year 2024 due to depression after being placed on unpaid leave by his employer. He has obtained consultation treatment at a registered psychological clinic with a fee of RM800. In the same year, John also had a complete medical examination with a charge of RM800.

The amount eligible to be claimed by John under paragraph 46(1)(h) of the ITA for YA 2024 is limited to RM1,000.

6.7.7 The summary table of medical treatment expenses based on the amount eligible to be claimed according to YA:

Types of medical expenses	Qualifying expenditure (RM)					
	YA 2015 until YA 2019	YA 2020	YA 2021	YA 2022	YA 2023	YA 2024 onwards
Full medical examination	Restricted to 500	Restricted to 500	Restricted to 1,000	Restricted to 1,000	Restricted to 1,000	Restricted to 1,000
Covid -19 testing	-	-				
Mental health assessments	-	-				

6.8 Treatment expenses on early intervention program or rehabilitation for children with learning disabilities

6.8.1 Paragraph 46(1)(ha) of the ITA provides that a deduction of up to RM4,000 is allowed on the amount expended by the individual on his child in respect of assessment for the purpose of diagnosis, early intervention program or rehabilitation treatment for the following learning disability –

- (a) Autism Spectrum Disorder,
- (b) Attention Deficit Hyperactivity Disorder (ADHD),
- (c) Global Developmental Delay (GDD),
- (d) Intellectual Disability,
- (e) Down Syndrome; and
- (f) Specific Learning Disability

6.8.2 Individuals must be parents of children who have been diagnosed by a registered medical practitioner with the Malaysian Medical Council as having a Learning Disability and are aged below 18 years old.

- 6.8.3 Early intervention program or rehabilitation treatment for learning disability is conducted by an allied health practitioner in the field of learning disability who is registered with the Malaysian Allied Health Professions Council (MAHPC) under the Allied Health Professions Act 2016 (AHPA) [Act 774].

Claims must be proven as follows:

- a) assessment for the purpose of diagnosis - a receipt and certification issued by a registered medical practitioner with the Malaysian Medical Council; or
- b) early intervention programme or rehabilitation treatment - a receipt and certification issued by allied health practitioners who is registered with the MAHPC under the AHPA.

- 6.8.4 Starting from YA 2023, the amount of RM4,000 is part of the deduction amount of RM10,000 under paragraph 46(1)(g) of the ITA. Where a husband and a wife are assessed separately, the tax deduction can be claimed by the husband and wife who incurred the expenditure.

- 6.8.5 If both husband and wife have made payment for an early intervention program or rehabilitation for the same child and they opt for separate assessment, the tax deduction under paragraph 46(1)(ha) of the ITA can be claimed by both the husband and wife provided that separate receipts were issued to the husband and wife for their respective amounts incurred.

- 6.8.6 Where a husband and a wife are divorced, the tax deduction can be claimed by the former husband and the former wife if they jointly made payment for the child's early intervention program or rehabilitation for a learning disability. This is provided that separate receipts were issued to the former husband and the former wife for their respective amounts incurred.

Example 17

Anis is a single mother with 2 children. Her second child, who is 3 years old, has been diagnosed by a medical practitioner as having autism. In the year 2024, Anis fully bears the expenses for early intervention and rehabilitation treatments for this child. She also incurs other expenses for her eldest child, who is 5 years old, as follows:

Expenses	Expended amount (RM)	Allowable deduction (RM)
Influenza vaccination (paragraph 46(1)(g)) of the ITA	300	300
Early rehabilitation or intervention treatment (paragraph 46(1)(ha)) of the ITA	6,000	4,000 (Restricted to)
Total expenses	6,300	4,300

Each expenditure should be supported by receipts and certification as required. For the purpose of deduction, Anis is eligible to claim only RM4,000 from the total expenses incurred for early intervention and rehabilitation treatment, as the deduction for early intervention and rehabilitation treatment expenses is limited to RM4,000.

Example 18

The same facts as in **Example 17**, except that in the year 2024, Anis also incurred other expenses for herself.

Expenses	Expended Amount (RM)	Allowable Deduction (RM)
Medical on a serious disease (paragraph 46(1)(g) of the ITA)	9,800	9,800
Influenza vaccination (paragraph 46(1)(g) of the ITA)	300	300
Early rehabilitation intervention treatment (paragraph 46(1)(ha) of the ITA)	6,000	4,000 (Restricted to)
Total expenses	16,100	14,100 (Restricted to 10,000)

For the purpose of relief, Anis is eligible to claim up to RM10,000 from her total expenses. The claim for relief on expenses for early intervention and rehabilitation treatments is not eligible since claims under paragraph 46(1)(g) of the ITA are fully claimed.

Example 19

Peter and Jill are divorced with joint custody of their 17-year-old son with Down syndrome. During the year 2024, both the former husband and former wife collectively incurred RM10,000 for their son's rehabilitation treatment which includes speech therapy and occupational therapy for a Down syndrome youth. They each paid for their son's different treatment sessions and have separate receipts issued under their respective names by an allied health practitioner who is registered with the MAHPC under the AHPA. Peter incurred a total of RM7,000 while Jill incurred a total of RM3,000 for the year 2024.

Rehabilitation treatment expenses payee	Expended Amount (RM)	Allowable Deduction (RM)
Peter (former husband) (paragraph 46(1)(ha) of the ITA)	7,000	4,000 (Restricted to)
Jill (former wife) (paragraph 46(1)(ha) of the ITA)	3,000	3,000

6.9 Net savings in the National Education Savings Scheme (NESS)

- 6.9.1 NESS is a saving scheme introduced by the Perbadanan Tabung Pendidikan Tinggi Nasional (PTPTN). PTPTN was established under the Perbadanan Tabung Pendidikan Tinggi Nasional Act 1997 [Act 566]. NESS was introduced to enable parents to save and eventually finance their children's education at higher learning institutions. To encourage individuals to deposit into the NESS account, paragraph 46(1)(k) of the ITA was introduced to allow a deduction for individuals who make deposits into the scheme.

- 6.9.2 The amount allowed as a deduction is the net savings amount in the relevant year, limited to the maximum amount based on the YA as follows:

YA	Maximum limit for the net savings amount (RM)
2012 - 2018	6,000
2019 - 2024	8,000

- 6.9.3 The net savings amount is the total savings made during a year reduced by the amount of any withdrawal made during that year.

Example 20

Ariff opened a NESS account for his 7-year-old child in 2023. During the year, Ariff deposited a total sum of RM8,000. No withdrawals were made by Ariff in that year.

In 2024, Ariff deposited a sum of RM8,000 into the account and withdrew RM3,000 from the account in October 2024.

The statement of the SSPN account of Ariff is as follows:

Details	Year	
	2023 (RM)	2024 (RM)
Opening balance	Nil	8,000
Deposit	8,000	8,000
Less: Withdrawal	Nil	3,000
Ending balance	8,000	13,000

The amount of deduction for deposits into the NESS account that can be claimed by Ariff is as follows:

YA 2023: RM8,000 (maximum)

YA 2024: RM5,000 (RM8,000 – RM3,000)

Example 21

Amer and his wife each opened their NESS accounts in 2024 for their son who is 13 years old. During the year, Amer deposited savings of RM4,800 and his wife deposited a sum of RM8,000. They did not make any withdrawals in that year. Amer and his wife are assessed separately for the YA 2024.

Amer is allowed a deduction for his deposits in his NESS account of RM4,800 while his wife is allowed a deduction of RM8,000 for deposits made by her for the YA 2024.

- 6.9.4 NESS accounts can be opened by parents for children aged 18 years and below and maintain the account until the child reaches the age of 29 years old. Deposits made by parents to this account until the child reaches the age of 29 can be allowed as a deduction. For children aged 18 years and above, they have the option to either open an account under their own name or under their parents' name. If the account is opened under the child's name, the child is not eligible for deduction on the deposit made into the account because the deduction under paragraph 46(1)(k) of the ITA is only eligible for the depositors who are the parents or the guardians. The parents are also not eligible for deduction since they are not depositors of the account when it is opened under the child's name.

6.10 Contribution to the Social Security Organization (SOCSO)

- 6.10.1 Paragraph 46(1)(n) of the ITA allows a personal deduction to an individual in respect of a contribution made or suffered in that basis year by that individual to the SOCSO pursuant to the Employees' Social Security Act 1969 [Act 4] or Employment Insurance System Act 2017 [Act 800].
- 6.10.2 The amount allowed as a deduction is limited to a maximum of RM350.

6.11 Lifestyle relief

6.11.1 Paragraph 46(1)(p) of the ITA provides a deduction for expenses incurred by an individual for the use of himself, his spouse, or children in a basis year for :

- (a) the purchase of books, journals, magazines, newspapers, and other similar publications for the purpose of enhancing knowledge. Books would include school textbooks, e-books, periodicals, and comics whether purchased locally or overseas but exclude any banned reading materials such as morally offensive magazines. Buying e-books online is also allowed as a deduction.
- (b) the purchase of a personal computer, smartphone, or tablet (not being used for the purpose of his own business) for his own use, the use of his or her spouse, or his or her child. Additional charge for the warranty is not allowed for deduction under this paragraph;
- (c) the payment of monthly bills for internet subscription registered under the individual's name or the use of his or her spouse or his or her child.

6.11.2 Effective from the YA 2024, the lifestyle relief has been extended to expenses for the payment of self-enrichment course fees other than courses under subparagraph 46 (1) (f)(iii) of the ITA.

This expenses are allowed as tax deduction under paragraph 46(1)(p) of the ITA and limited to courses attended by that individual only.

The course do not need to be registered or recognized by any government body. The expenses are adequately proven with receipts issued by the course provider.

The course taken must be one that encourages individuals to learn skills **unrelated to** their job such as courses related to hobbies, religion, languages, and so on.

6.11.3 The total deduction for the amount expended under this paragraph is subject to a maximum amount of RM2,500 and must be evidenced by receipts issued in respect of the purchase or payment.

Example 22

Mimi, an interior designer expended the following on lifestyle and claimed a deduction for the YA 2024:

- Purchase of newspaper for RM55;
- Purchase of e-book for RM280;
- Purchase of a smartphone for RM580; and
- Payment of internet subscription for one year amounting to RM1,800.

All receipts of purchases and payments are kept by Mimi for the purpose of claiming the deductions.

The total sum of the above purchases and payments amounts to RM2,715. However, Mimi is only eligible to claim a deduction for lifestyle expenses subject to a maximum amount of RM2,500.

Example 23

Brian Wong purchased a Mountain Bike for RM1,499 in the year 2024. He also purchased a new laptop worth RM750.

The amount expended on lifestyle by Brian Wong that can be allowed as a deduction for YA 2024 is RM750 for the purchase of a laptop only.

The amount expended on the purchase a Mountain Bike priced at RM1,499 cannot be allowed as a deduction under paragraph 46(1)(p) of the ITA but is allowed as a deduction under paragraph 46(1)(u) of the ITA which is an additional tax relief for lifestyle related to sports activities limited to RM1,000 only. For more information, please refer to paragraph 6.14.

Example 24

Aqil and Liyani have employment income and elect for separate assessments for the YA 2024. The following are the expenditure claims made by them in the year 2024:

Expenses	Expended amount (RM)	
	Aqil	Liyani
Book	500	600
Internet subscription	1,000	1,000
Arabic language course fees	None	500
Fertigation cultivation course fees	1,400	None
Purchase of a tennis racket	None	800
Gym membership fee	2,400	None
Total expenses	5,300	2,900

Each expenditure is supported by a receipt as required.

For the purpose of claiming tax relief under paragraph 46(1)(p) of the ITA for the YA 2024, Aqil is eligible to claim relief for the purchase of books, internet subscription, and fertigation cultivation course fees, limited to RM 2,500.

While Liyani is eligible to claim relief for books, internet subscription, and Arabic language course fees amounting to RM 2,100.

The expenditures incurred by Aqil and Liyani for gym membership fees and the purchase of a tennis racket are not eligible for a claim under paragraph 46(1)(p) of the ITA but can be claimed under paragraph 46(1)(u) of the ITA if they meet the conditions under that provision.

6.12 Purchase of breastfeeding equipment

- 6.12.1 Effective from the YA 2017, paragraph 46(1)(q) of the ITA provides for a tax deduction on the purchase of breastfeeding equipment, exclusively for working women who are still breastfeeding their children.
- 6.12.2 The amount of deduction allowed for the purchase of breastfeeding equipment is limited to a maximum of RM1,000 expended in that basis year for that YA, regardless of the number of children, and the deduction is allowed once in every two YAs.

6.12.3 The deduction is allowed provided that the individual –

- (a) is a breastfeeding mother;
- (b) breastfeeds her child aged up to 2 years;
- (c) expended on the purchase of breastfeeding equipment for her own use; and
- (d) makes a claim that is evidenced by receipts issued in respect of the purchase.

6.12.4 Breastfeeding equipment that qualifies for a deduction under this paragraph are as follows:

- (a) a breast pump kit and an ice pack;
- (b) breast milk collection and storage equipment; and
- (c) a cooler set or a cooler bag.

6.12.5 For the case of a combined assessment, this deduction is allowed where the assessment is made in the **name of the wife**.

Example 25

Balqis gave birth to her first child in November 2022. She purchased breastfeeding equipment for RM1,450 in January 2023 before she started working after her maternity leave ended. In the YA 2023, Balqis was assessed separately and made a claim for a deduction on the purchase of breastfeeding equipment. Receipts for the purchase of breastfeeding equipment were retained by Balqis.

Balqis satisfied the conditions to claim the deduction which are–

- (a) she is a breastfeeding mother to her child aged not more than 2 years; and
- (b) she incurred expenses on the purchase of breastfeeding equipment in the year 2023.

The amount allowed as a deduction to Balqis for the purchase of breastfeeding equipment is limited to a maximum of RM1,000.

Example 26

The same facts as in **Example 25**.

In 2024, Balqis purchased a new breast pump kit worth RM950 to replace the old set which was damaged. She made a claim for a deduction on the purchase of the new breast pump kit as evidenced by the receipts retained by her.

The claim made by Balqis in the year 2024 for the purchase of the new breast pump kit is not allowable because Balqis has already been allowed a deduction in the YA 2023. The deduction under paragraph 46(1)(q) of the ITA is allowable once in every two YAs.

Example 27

Alicia had a second child in June 2023 and purchased RM750 breastfeeding equipment in that year. For the YA 2023, Alicia's husband elected for a combined assessment in his wife's name.

Alicia is eligible to claim a tax deduction of RM750 for the purchase of breastfeeding equipment for the YA 2023 because the assessment is made in her name.

Example 28

The same facts as in **Example 27** except that for the YA 2023, Alicia elected for a combined assessment in her husband's name.

The deduction on the purchase of breastfeeding equipment for RM750 is not allowable as the assessment is made in her husband's name.

6.13 Child care centre and kindergarten fees

- 6.13.1 Paragraph 46(1)(r) of the ITA provides a tax deduction to individuals on the amount expended in respect of the payment for child care fees to a child care centre or a kindergarten for a child of that individual aged six years and below.
- 6.13.2 The establishment of the child care centre must be registered with the DSW under the Child Care Centre Act 1984 [Act 308] under the Ministry of Women, Family, and Community Development while a kindergarten is subject to the Education Act 1996 [Act 550] and must

be registered with the State Education Department under the Ministry of Education.

- 6.13.3 The allowed amount for the deduction, regardless of the number of children sent to childcare centers or kindergartens, is the amount spent in the respective year, limited to the maximum amount based on the YA as follows:

YA	Deduction amount (RM)
2017 - 2019	1,000
2020 - 2024	3,000

- 6.13.4 This deduction can only be claimed by a husband or a wife and must be supported by –

- (a) birth document of the child such as MyKid or birth certificate; and
- (b) receipts of the monthly fees issued by such childcare centre or kindergartens.

- 6.13.5 Where a husband and a wife are assessed separately, the tax deduction under this paragraph can only be claimed either by the husband or the wife who incurs the expenses.

- 6.13.6 Where a husband and a wife are divorced, the tax deduction can be claimed by the former husband and the former wife provided that they both made payment for the child care fees and that the child is not the same child.

Example 29

Nuri and her husband divorced in the year 2023 and they have 2 children, Alia and Alisya aged 5 and 3 years old respectively. Nuri obtained full custody of both of her children. In the year 2024, Nuri paid fees of RM1,800 to a childcare centre for Alisya and her former husband paid RM2,000 for Alia's kindergarten fees. Nuri and her former husband are eligible to claim this deduction of RM1,800 and RM2,000 respectively because both of them had incurred allowable expenses on a different child which are allowable for deduction and the amounts incurred do not exceed the maximum amount of RM3,000 deductible for a YA.

Note:

If the divorced spouse has only one child and both of them share expenses for the childcare fee, only one of them is entitled to claim this deduction.

6.14 Additional tax relief for lifestyle-related sports activity

6.14.1 Effective from YA 2021, paragraph 46(1)(u) of the ITA is introduced to promote a healthy lifestyle through sport activity. The deduction allowed is an amount limited to a maximum of RM500 expended or deemed expended in that basis year by an individual –

- (a) for the purchase of sports equipment for any sport activity as defined under the Sports Development Act 1997 [Act 576] (excluding motorized two-wheel bicycles);
- (b) for the payment of rental or entrance fee to any sports facility; and
- (c) for the payment of registration fee for any sports competition where the organizer is approved and licensed by the Commissioner of Sports under the Sports Development Act 1997 [Act 576] .

6.14.2 Effective from YA 2024, the allowable claim limit has been increased from RM500 to RM1,000.

Deductions as stated in paragraph 6.14.1 are permitted and also extended to gym membership fees or sports training provided by associations/clubs/companies registered with the Commissioner of Sports or incorporated under the Companies Act 2016 [Act 777] to conduct sports activities listed under the Sports Development Act 1997 [Act 576]

6.14.3 The expenditure is for his own use or under his name or for the use of or under the name of his wife or husband or child. Every purchase or payment must be supported by a payment receipt.

Example 30

In February 2024, Perez purchased sports equipment used in the sport of tennis for his own personal use and his children for RM3,500. Perez is eligible to claim for this expense in the YA 2024 up to the maximum amount of RM1,000 for the purchase of sports equipment under paragraph 46(1)(u) of ITA in YA 2024.

Example 31

The same facts as in **Example 24**, Liyani is eligible to claim a tax deduction for the purchase of a tennis racket. Aqil is eligible to claim a deduction for gym membership fees up to RM1,000.

6.15 Electric vehicle charging facility fees

Paragraph 46(1)(v) of the ITA provides that a deduction of up to RM2,500 can be claimed by an individual for electric vehicle charging facility fees expended by that individual for the payment -

- (a) installation cost of electric vehicle charging equipment;
- (b) purchases include the hire-purchase of electric vehicle charging equipment;
- (c) rental of electric vehicle charging equipment; or
- (d) subscription fee for the use of electric vehicle charging facility.

6.15.1 The electric vehicle must be used by that individual claiming the deduction for their own personal use and not for business purposes. The claim must be evidenced by a receipt issued in the name of that individual.

6.15.2 The amount allowed as a deduction effective from YA 2022 to YA 2027.

Example 32

Rayyan owns an electric car that is used for his own use. Rayyan installed the electric vehicle charging equipment at his home in 2024. Rayyan has incurred the following expenses:

Types of Expenses	Expenses Amount (RM)
Cost of electric charging device	2,300
The cost of installing the electric charging device	315
Total	2,615

Rayyan is eligible to claim a deduction limited to a maximum of RM2,500 in YA 2024 for the amount expended on the purchase of an electric vehicle charging equipment and the cost of installing the device.

Example 33

For the year 2024, Husna expended RM2,800 to pay the subscription fee for the charging facility for her own electric vehicle. Husna used the vehicle for personal purposes.

Husna is eligible to claim a deduction for the amount expended on electric vehicle charging facility subscription fee payments limited to RM2,500 for YA 2024. The remaining balance of RM300 for subscription fee expenses is disregarded.

Example 34

In 2023, Izran made a payment for the subscription fee of the charging facility for his electric vehicle at a cost of RM4,200 for his own use. The receipt issued has details that the payment amount of RM4,200 is for a period of 3 years effective from YA 2023 until YA 2025.

The amount of deduction that can be claimed by Izran is as follows:

YA	Expended amount as per receipts (RM)	Allowable deduction (RM)
2023	1,400	1,400
2024	1,400	1,400
2025	1,400	1,400
Total	4,200	4,200

6.16 Deduction for wife and payment of alimony or maintenance to former wife

- 6.16.1 Under subsection 47(1) of the ITA, an individual resident in Malaysia who has a wife living together with him in the basis year is entitled to claim a deduction for the wife of RM4,000 for that YA. Further deduction of RM5,000 is given if the wife is a disabled person.

Note:

If the amount of alimony or maintenance paid to a former wife in the basis year is less than the allowable deduction under subsection 47(1) of the ITA, then the amount allowed as a deduction is restricted to the amount of alimony or maintenance actually paid to the former wife.

- 6.16.2 In the event of a divorce or death of the wife in the basis year, the individual would still be entitled to a full deduction and further deduction under subsection 47(1) of the ITA for the relevant YA.

Example 35

Muaz and his wife were married in 2022. In February 2024, Muaz's wife passed away.

Muaz is eligible to claim a full deduction of RM4,000 for his wife for the YA 2024.

- 6.16.3 An individual is also entitled to claim a deduction for the wife if his wife has no total income - subsection 47(5) of the ITA.

However, an individual is not allowed for this deduction if the wife is assessed separately.

- 6.16.4 Subsection 47(2) of the ITA provides that a deduction is allowed for the payment of alimony or maintenance made by an individual to a former wife and that individual is required under the law to make those payments. However, this section is subject to subsection 47(3) of the ITA which provides that the amount of deduction allowed shall not exceed RM4,000 and this deduction is part of the wife's deduction under subsection 47(1) of the ITA.

Example 36

Morris is a resident in Malaysia in the basis year 2023. He was divorced from his wife on 1st February 2023 and starting from 1st October 2023 he made alimony payments of RM12,000 to his former wife in accordance with a court order.

Morris is eligible to claim a deduction for a wife in the basis year of 2023 and for alimony payments but limited to a maximum amount of RM4,000 for the YA 2023.

Example 37

The same facts as in **Example 36**.

On 1st February 2024, Morris married Usha who is not working and has no total income. Morris is eligible to claim a deduction for a wife and for alimony payments for his former wife but is restricted to a maximum amount of RM4,000 for the YA 2024.

Note:

If Usha is working and has total income and she elects for a separate assessment, Morris is still eligible to deduct for alimony payment for his former wife but restricted to RM4,000.

- 6.16.5 Voluntary payments of alimony to a former wife under a mutual agreement without any formal agreement would not qualify for a deduction.
- 6.16.6 Where a wife (**other than** a wife who is a disabled person) has an income that is derived from sources outside Malaysia and her gross income from those sources is more than the amount of deduction

allowed for a wife, the husband is not eligible to claim a deduction for the wife.

Example 38

Amin is a resident and runs a printing business. His wife, Nabila is a flight attendant with Q Airlines in Qatar. In the year 2023, the income received by Nabila from Q Airlines is RM180,000.

Amin does not qualify for a deduction for the wife as his wife's income which is derived from overseas exceeds the amount of deduction for wife of RM4,000.

6.17 Deduction for husband

6.17.1 Section 45A of the ITA allows a wife a deduction of RM4,000 for her husband where he –

- (a) has no source of income;
- (b) has no total income that can be aggregated with that of his wife; or
- (c) elects for a combined assessment with his wife and tax is assessed in the name of the wife.

The deduction can be allowed to one wife only even though the husband has more than one wife.

6.17.2 A further deduction of RM5,000 is given if the husband is a disabled person.

6.17.3 Where a husband (**other than** a husband who is a disabled person) has an income that is derived from sources outside Malaysia and his gross income from those sources is more than the amount of deduction allowed for a husband, the wife is not eligible to claim the husband's deduction.

Example 39

Intan is a resident in Malaysia and works as an accountant in Kuala Lumpur. Her husband, Rizal is an engineer who works in Dubai and received an income of RM300,000 from Dubai in year 2024.

Intan does not qualify to claim a deduction for husband as his income which is derived from overseas is more than the amount of deduction allowed for husband of RM4,000.

6.18 Deduction for children

6.18.1 Section 48 of the ITA allows an individual to claim a deduction for a child provided that the —

- (a) individual must be resident in Malaysia;
- (b) individual pays wholly or in part for the maintenance of the child; and
- (c) the child must be unmarried.

6.18.2 The amount of deduction allowed for a child is as follows:

- (a) A deduction of RM2,000 for an unmarried child who at any time in the basis year is under the age of 18 years – paragraphs 48(1)(a) and 48(2)(a) of the ITA.

A deduction of RM2,000 for an unmarried child who at any time in the basis year is 18 years and above and is receiving full-time instruction– paragraphs 48(1)(b), (c), and 48(2)(a) of the ITA.

- (b) A deduction of RM6,000 for an unmarried child who is physically or mentally disabled regardless of age and whether the child is receiving full-time instruction – paragraphs 48(1)(d), and 48(2)(b) of the ITA.
- (c) A deduction of four times the amount of deduction for a child under paragraph 48(2)(a) of the ITA which is RM8,000 (RM2,000 x 4) for an unmarried child who is over the age of 18 years and who is:
 - (i) receiving full-time instruction (not including matriculation course or pre-degree or A-Level) at a university, college, or other similar educational establishment in Malaysia; or
 - (ii) serving under articles or indentures with a view to qualify in a trade or profession in Malaysia; or

- (iii) receiving full-time instruction outside Malaysia in respect of a degree (including a degree at Master's or Doctorate level) or the equivalent of a degree.
- (d) A further deduction of RM8,000 for an unmarried child who is disabled and is receiving full-time instruction in or outside Malaysia (a degree including a degree at Master's or Doctorate level) at any institution approved by the Government. This deduction is in addition to the deduction for a child who is a disabled person.
- 6.18.3 Deductions for children can be allowed if the child pursues studies in courses and in institutions approved by the government. For further information, please refer to the Minister of Higher Education official portal at <https://www2.mqa.gov.my>.
- 6.18.4 The summary on the deduction for a child is as follows:

Details on children	Deduction Amount (RM)
A child who is under the age of 18 years and below	2,000
A child who is disabled	6,000
A child over the age of eighteen years and is receiving full-time instruction in Malaysia	8,000
A child over the age of eighteen years and is receiving full-time instruction outside Malaysia (a degree including a degree at Master's or Doctorate level)	8,000
A child over the age of eighteen years and is serving under articles or indentures with a view to qualify in a trade or profession in Malaysia	8,000
A child who is disabled and is receiving full-time instruction in and outside Malaysia	14,000

- 6.18.5 Where a wife is assessed separately in her own name, she may elect by filling in the relevant parts in the Income Tax Return Form that the appropriate deduction for a child is wholly allowed to her – proviso to subsection 48(1) of the ITA.

Where two or more individuals are entitled to claim a deduction for payments in respect of the same child, the deduction for the child to be allowed to each of the individuals is 50% of the allowable deduction – subsection 48(4) of the ITA.

Example 40

Zahid and Nurin have a son. They were divorced in the year 2024 when their son was 12 years old. Both Zahid and Nurin claimed the deduction in respect of the child as they both paid for the maintenance of the child.

The deduction allowed for the child in the YA 2024 is RM2,000. Since there are two (2) individuals who are entitled to claim a deduction, the deduction allowed to each of them is 50% of the allowable deduction. Details are as follows:

Details	Amount
Zahid (father)	50% x RM2,000 = RM1,000
Nurin (mother)	50% x RM2,000 = RM1,000

Example 41

A married couple adopted a child on 1st March 2024. The couple then divorced in the same year and both claimed a deduction for the child. The child's legitimate father also claimed a deduction as he had paid for the maintenance of the child in that year.

The deduction for child which can be allowed in the YA 2024 is as follows:

Details	Amount
Legitimate father	50% x RM2,000 = RM1,000
Adopted father	50% x RM2,000 = RM1,000
Adopted mother	50% x RM2,000 = RM1,000

Example 42

Ayu has a son from a previous marriage. She married Raimi and both paid for the maintenance of the child. Ayu's former husband, Amri also claimed a deduction for the child as he had expended on the maintenance of that child.

The deduction for the child which can be claimed by Ayu, Raimi, and Amri for the YA 2024 is as follows:

Details	Amount
Ayu (assessed separately and elects that the deduction for the child be wholly allowed to her)	RM1,000 (50% x RM2,000)
Raimi	-nil-
Amri	1,000 (50% x 2,000)

Note:

Although Ayu is assessed separately and elects that the deduction for her child be wholly allowed to her, she is only allowed 50% of the whole deduction as there are two individuals (Ayu and Amri) who are entitled to claim a deduction in respect of the same child – subsection 48(4) of the ITA.

Raimi is not entitled to claim child deduction in respect of the same child even though he has also paid for the expenses for the child because his wife, Ayu who is assessed separately elects that the child deduction be wholly allowed to her – proviso to subsection 48(1) of the ITA.

6.18.6 Additional information pertaining to the deduction for children:

- (a) “Full-time instruction” means the curriculum of the educational establishment requires the child to devote full time to his studies. Where the child is required to spend part of his time away for reading or practice as in the case of musical studies, the deduction for child can be allowed if the course of study is a full-time course.
- (b) “Other similar educational establishment” refer to an establishment which is similar to a university, college or school (where applicable).
- (c) “Serving under articles or indentures” means the child who is studying and working at the same time under articles or indentures is required to devote the whole of his time to the training for a period of not less than two years.

6.18.7 The deduction for child is not allowed to an individual or spouse if the child is in receipt of his own income which his total income exceeds the amount of deduction that would otherwise be allowed – subsection 48(5) of the ITA.

However, the following receipts are not treated as income of a child:

- (a) amount received as a scholarship, grant or allowance of a similar nature – paragraph 24 Schedule 6 of the ITA; and
- (b) payments received by a child who is serving an employer under articles or indentures. At the commencement of the training, an amount of premium is payable by the individual or the spouse to enable the child to undergo training with that employer. Payments received by the child from his employer is treated as a return of premium and not his salary.

Example 43

Fariz has a child, Julia who is currently studying at degree level in a private institution recognized by the government. Julia received a total income of RM15,000 in year 2023 as an agent selling online nutritious food.

Fariz and his wife are not entitled to claim a deduction for their child as Julia's total income for the YA 2023 exceeds the allowable deduction for that YA which is RM8,000.

6.19 Deduction for insurance premiums/ Takaful contribution and contribution to an approved scheme

- 6.19.1 Effective from the YA 2005, subsection 49(1) of the ITA provides that the total allowable tax deduction for life insurance premium/family Takaful contribution payments and contributions to the Employees Provident Fund (EPF) or other approved funds is limited to RM 6,000. This deduction was extended until the YA 2018.
- 6.19.2 Starting from YA 2019 until YA 2022, the amount of tax deductions for life insurance premium/family Takaful contribution payments and contributions to the EPF or other approved funds were extended as follows:

YA	Category	Paragraph 49(1)(a) of the ITA Life insurance premium/ family Takaful contribution	Paragraph 49(1)(b) of the ITA EPF contribution	Conditions for EPF contribution
2019-2021	Individuals (other than public servants)	Restricted to RM3,000	Restricted to RM4,000	Mandatory contributions only.
	Public servants	Restricted to RM7,000	-	
Starting 2022	Individuals	Restricted to RM3,000	Restricted to RM4,000	Mandatory contributions and voluntary contributions
	Public servants	Restricted to RM7,000	-	-

Note:

- A public servant must be a pensionable officer who opted for the pensionable retirement scheme and has been confirmed in his appointment in accordance with section 2 of the Pensions Act 1980 (Act 227).
- Paragraph 49(1A)(c) of the ITA allows public servants to claim a tax deduction for life insurance premium/family Takaful contribution payments of up to RM7,000 under paragraph 49(1)(a) of the ITA, provided that the public servant does not claim contributions to the EPF under paragraph 49(1)(b) of the ITA, contributions to an approved scheme (other than a private

retirement scheme), or contributions under any written law. Paragraph 49(1A)(c) of the ITA deleted by Act 845 effective for the year of assessment 2023 and subsequent years of assessment.

- 6.19.3 Effective from the YA 2023, the tax relief for life insurance premiums or family Takaful contribution including additional voluntary contributions to the EPF or approved schemes are as follows :

YA	Individual category	Type of contribution		
		Paragraph 49(1)(a) of the ITA	Paragraph 49(1)(b) of the ITA	Paragraph 49(1)(c) of the ITA
Starting 2023	Individuals	Life insurance premium/ family Takaful contribution or additional voluntary contribution to EPF or both	Contribution to approved schemes or Mandatory and voluntary contributions to EPF (excluding private retirement schemes)	Contribution to an approved scheme under any written law relating to widow, widower and orphan's pension or under any approved scheme within the meaning of any such law
A deductible amount can be claimed		Restricted to RM3,000	Restricted to RM4,000	

Example 44

In 2024, Ateya paid RM3,000 in respect of premium for life insurance and contributed RM7,000 to EPF.

The amount allowed as a deduction for Ateya for the payment of premium for life insurance is RM3,000 and is limited to RM4,000 for the contribution made to the EPF.

Example 45

Haikal is a public servant who has opted for the EPF scheme under section 2, Pension Act 1980 [Act 277]. In the year 2024, Haikal made a payment of premium for life insurance amounting to RM7,100 and made an EPF contribution of RM3,500.

The total allowable deduction that can be claimed by Haikal in the YA 2024 is as follows:

Details	Actual Expenses (RM)	Allowable Deduction (RM)
Life insurance premium	7,100	3,000 (Restricted to)
EPF contribution	3,500	3,500
Total	10,600	6,500

Example 46

Sani is a public servant under the pension scheme and has voluntarily contributed RM3,000 to the EPF. Sani also pays RM4,500 for family Takaful contribution. The breakdown of the family Takaful contributions paid by Sani is as follows :

Family Takaful (RM)	
Himself	1,500
Wife and children	3,000
Total payment	4,500

The allowable deductions that can be claimed by Sani for the tax year 2023 are as follows:

Details	Actual Expenses (RM)	Allowable Deduction (RM)
Family Takaful contribution	4,500	1,500 (Restricted to)
Voluntary EPF contributions	3,000	3,000
Total	7,500	4,500

Further information on insurance can be found in paragraph 6.19.4.

Example 47

Layla is an employee of a private company. In the year 2024, she has elected via her employer to increase her monthly EPF contribution rate by 3% from the mandatory 11% to 14%. Meanwhile, she did not pay for any life insurance premium/family takaful contribution in the year 2024. The monthly contribution amounts for Layla's EPF are as follows:

Details	Actual Expenses (RM)	Allowable Deduction (RM)
EPF contribution (11%)	3,500	3,500 Paragraph 49(1)(b) of the ITA
Voluntary EPF contributions - additional (3%)	1,000	Restricted to 500 Paragraph 49(1)(b) of the ITA Restricted to 500 Paragraph 49(1)(a) of the ITA
Total	4,500	4,500

The additional 3% contribution to EPF made voluntarily by Layla amounting to RM1,000 is allowed as a deduction restricted for YA 2024.

Example 48

The facts are the same as in **Example 47**, **except** that instead of making the additional voluntary EPF contribution through her employer, Layla made a single lump sum additional voluntary EPF contribution of RM10,000 in July 2024. The monthly deduction amounts for Layla's EPF contributions are as follows:

Details	Actual Expenses (RM)	Allowable Deduction (RM)
EPF contribution (11%)	3,500	3,500 Paragraph 49(1)(b) of the ACP
Voluntary EPF contributions - additional (3%)	1,000	Restricted to 500 Paragraph 49(1)(b) of the ACP Restricted to 500 Paragraph 49(1)(a) of the ACP
Voluntary EPF contributions - additional at once	10,000	Restricted to 2,500 Paragraph 49(1)(a) of the ACP
Total	14,500	7,000

The additional EPF contribution by Layla made via her employer and lump sum contributions are allowed as deductions restricted to at RM3,500 for the tax year 2024.

6.19.4 For the purpose of claims under this deduction, 'insurance/takaful' means insurance contracted for by the individual –

- (a) on the individual's life;

- (b) on the life of the wife, or where the individual is a female, on the life of her husband; or
- (c) on the joint lives of the individual and his wife/wives or on the joint lives of two or more wives of his or, where the individual is a female, on the joint lives of –
 - (i) the individual and her husband;
 - (ii) the individual, her husband, and any other wives of her husband;
 - (iii) the individual and any other wives of her husband; or
 - (iv) her husband and any other wives of his.

The insurance/Takaful or deferred annuity must be contracted for with –

- (a) an insurance/Takaful company for securing on death either a capital sum or a deferred annuity or both; or
- (b) a government, a public body, or the controlling authority of any nationalized insurance/takaful business.

6.19.5 “Premiums” in relation to life insurance, includes contributions or installment payable under a takaful scheme pursuant to the Islamic Finances Services [Act 759]. Premium on life insurance policy or family Takaful contribution purchased from an overseas company not having a branch in Malaysia is also treated as an allowable premium/contribution.

Insurance premiums or Takaful contribution are not deemed to have been paid unless the actual payment has been made by the taxpayer. Therefore, only insurance premiums or Takaful contribution actually paid are allowable as a deduction. However, a deduction is not allowable for :

- (a) premiums/contribution which are not in fact paid although treated by the insurance company as having been paid because of a non-forfeiture clause in the policy; and

- (b) premiums/contribution or arrears of premiums/contribution which are not in fact paid but carried forward as a debt and deducted from the capital sum due on the maturity or surrender of the policy.

6.20 Premium for insurance on education or for medical benefits

6.20.1 Subsection 49(1B) of the ITA provides that a deduction of up to RM3,000 can be allowed to an individual for premiums paid for insurance on education or for medical benefits.

An education policy must satisfy the following criteria:

- (a) the policy must be contracted by the individual for himself or herself, his or her spouse, or child;
- (b) the beneficiary should be the child;
- (c) where the insured is the parent, the child must be the nominee;
- (d) where the child is the insured-
 - (i) it is compulsory that the life of the person paying the premium (parent) must be covered (payor benefit rider);
 - (ii) the rider must also have the same duration as the basic policy;
 - (iii) where the rider is packaged together with the basic policy in a single premium, the whole premium paid will qualify for the deduction; and
 - (iv) where the parent does not qualify for payor benefit rider, the premium paid for the basic policy will not qualify for deduction;
- (e) in respect of a takaful policy, the participant is the parent, and proceeds of the policy must be made “hibah” (*gift*) to the child;
- (f) the maturity amount in respect of both conventional or takaful policy must be scheduled to be payable when the child is between the ages of 13 and 25.

6.20.2 A medical policy must satisfy the following criteria:

- (a) the expenses should be related to the medical treatment resulting from a disease or an accident or a disability;
- (b) the policy coverage should be for a period of 12 months or more;
- (c) the policy can be a stand-alone policy or as a rider to a life insurance policy or family Takaful. If it is a rider, only the rider premium/contribution can qualify for the deduction;
- (d) where a dreadful disease cover is attached to a basic policy, the whole amount of the rider premium/contribution paid is allowed as a deduction;
- (e) where a dreadful disease cover is packaged together with a term life/personal accident cover, 60% of the package premium/contribution is allowed as a deduction;
- (f) an employee who pays the premium/contribution in a group medical policy also qualifies for deduction; and
- (g) premium for waiver benefit rider and travel and medical expenses insurance are not allowable as a deduction.

6.21 Premium for deferred annuity and contribution to private retirement scheme

Subsection 49(1D) of the ITA provides that a deduction not exceeding RM3,000 can be claimed by an individual who has -

- (a) paid premiums for a deferred annuity; or
- (b) made or suffered the making of a contribution to a private retirement scheme approved by the Securities Commission.

The deduction claim period for payments made for private retirement schemes is from the YA 2012 to the YA 2025.

For further information, please refer to PR No. 4/2014 titled “Deferred Annuity” and PR No. 9/2021 titled “Private Retirement Scheme”.

7. Updates and Amendments

This PR replaces the PR No. 6/2023 dated 20 November 2023 (Fifth Edition)	The content of this PR has been updated and amended in accordance with the Finance Act 2023 [Act 851] as follows: <table border="1"> <thead> <tr> <th>Paragraph</th><th>Explanation</th></tr> </thead> <tbody> <tr> <td>4</td><td>4 (i) - Update PR No. 6/2023 4 (ii) - Update PR No. 5/2022</td></tr> <tr> <td>6</td><td>6.2.1 - Update information</td></tr> <tr> <td></td><td>6.2.3 - Update information and example</td></tr> <tr> <td></td><td>6.2.4 - Update information</td></tr> <tr> <td></td><td>6.2.5 - Update information</td></tr> <tr> <td></td><td>6.3.2 - Update information</td></tr> <tr> <td></td><td>6.5.5 - Update information and example</td></tr> <tr> <td></td><td>6.6 - Update title to Medical expenses on serious diseases, fertility treatment and vaccination and dental examination or treatment</td></tr> <tr> <td></td><td>6.6.1- Update information</td></tr> <tr> <td></td><td>6.6.4 until 6.6.6 - Update information</td></tr> <tr> <td></td><td>6.7.5 until 6.7.7 - Update information and example</td></tr> <tr> <td></td><td>6.8.6 - Update information and example</td></tr> <tr> <td></td><td>6.11.1 until 6.11.2 - Update information and example</td></tr> <tr> <td></td><td>6.14 - Update title to Additional tax relief for lifestyle-related sports activity and update information</td></tr> <tr> <td></td><td>6.15 - Update title to Electric vehicle charging facility fees and update information</td></tr> <tr> <td></td><td>6.16 - Update title to Deduction for wife and payment of alimony or maintenance to former wife</td></tr> <tr> <td></td><td>6.17 - Update title to Deduction for husband</td></tr> <tr> <td></td><td>6.18 - Update title to Deduction for children and update information</td></tr> </tbody> </table>	Paragraph	Explanation	4	4 (i) - Update PR No. 6/2023 4 (ii) - Update PR No. 5/2022	6	6.2.1 - Update information		6.2.3 - Update information and example		6.2.4 - Update information		6.2.5 - Update information		6.3.2 - Update information		6.5.5 - Update information and example		6.6 - Update title to Medical expenses on serious diseases, fertility treatment and vaccination and dental examination or treatment		6.6.1- Update information		6.6.4 until 6.6.6 - Update information		6.7.5 until 6.7.7 - Update information and example		6.8.6 - Update information and example		6.11.1 until 6.11.2 - Update information and example		6.14 - Update title to Additional tax relief for lifestyle-related sports activity and update information		6.15 - Update title to Electric vehicle charging facility fees and update information		6.16 - Update title to Deduction for wife and payment of alimony or maintenance to former wife		6.17 - Update title to Deduction for husband		6.18 - Update title to Deduction for children and update information
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		6.19 - Update title to Deduction for insurance premiums and contribution to an approved scheme and update information
		6.20 - Update title to Premium for insurance on education or for medical benefits and update information
		6.21 - Update title to Premium for deferred annuity and contribution to private retirement scheme

8. Disclaimer

The examples in this PR are for illustration purposes only and are not exhaustive.

**Director General of Inland Revenue,
Inland Revenue Board of Malaysia.**

APPENDIX 1

LIST OF EQUIPMENT FOR MEDICAL AND SPECIAL NEEDS

1. Portable automatic blood pressure monitor
2. Silicone ryles tube
3. Common chair
4. Detachable armrest wheelchair (much easier for a patient to transfer position)
5. Standard wheelchair
6. Walking frame
7. Quadripod
8. Rollator with 2 wheels and brake
9. Roller with elbow support
10. Automatic adjustable bed
11. Ripple mattress
12. J-cushion (relieves pressure for those with a risk of pressure sore while sitting)
13. Transfer Board
14. Acapella (for lung physiotherapy)
15. Long-term oxygen therapy
16. Portable suction machine
17. Food thickener (for patients with swallowing problems, especially post-stroke)
18. Clean intermittent catheterization
19. Moist dressings (examples are Duoederm including hydrocolloids dressing)
20. Glucometer
21. Diapers
22. Urinary condom and bag
23. Bedpan
24. Nebulizer
25. Inhalers
26. Insulin pen
27. Urinary catheters