

# Personal Income Tax Relief

**For Year Assessment of 2018**

## Types of Contribution allowed for Personal Tax Relief

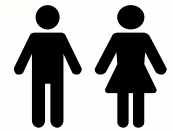
Individual Relief Types	Amount (RM)
1. Self & Dependent	9,000
2. Medical Expenses for Parents <b>OR</b> Parent Limited 1,500 for only one mother Limited 1,500 for only one father	5,000 (limited)  <b>OR</b> 3,000 (limited)
3. Basic supporting equipment for disabled self, spouse, child or parent	6,000 (limited)
4. Disabled individual	6,000
5. Education Fees (Self) (i) Other than a degree at Masters or Doctorate level-for acquiring law, accounting, Islamic financing, technical, vocational, industrial, scientific or technological skills or qualifications; (ii) Degree at Masters or Doctorate level-for acquiring any skills or qualification	7,000 (Limited)
6. Medical expenses for serious diseases for self, spouse or child	6,000 (Limited)
7. Complete medical examination for self, spouse, child - included <b>RM500 (Limited)</b>	



Individual Relief Types	Amount (RM)
<p>8. Lifestyle:</p> <p>(i) Purchase of books journals, magazines, printed newspaper and other similar publications (except banned reading materials) for self, spouse or child;</p> <p>(ii) Purchase of a personal computer, smartphone or tablet for self, spouse or child;</p> <p>(iii) Purchase of sports equipment for any sports activity as defined under the Sports Development Act 1997 (excluding motorized two-wheel bicycles) and gym memberships for self, spouse or child; and</p> <p>(iv) Payment of monthly bill for internet subscription</p>	2,500 (Limited)
9. Purchase of breastfeeding equipment	1,000 (Limited)
10. Net saving in SSPN's scheme (total deposit in year 2018 <b>MINUS</b> total withdrawal in year 2018)	6,000 (Limited)
11. Child care fees to a Child Care Centre or a Kindergarten	1,000 (limited)
12. Husband/Wife/Alimony Payments	4,000 (Limited)
13. Disable Wife/Husband	3,500



Individual Relief Types	Amount (RM)
14. The child is unmarried and below the age 18 years in the current year.	2,000
15. Each unmarried child of 18 years and above that:- a) Situation as below:- - receiving further education in Malaysia in respect of an award of diploma or higher (excluding matriculation/preparatory courses). - receiving further education outside Malaysia in respect of an award of degree or its equivalent (including Master or Doctorate). - the instruction and educational establishment shall be approved by the relevant government authority.  b) Situation as below:- - Each unmarried child of 18 years and above who is receiving full-time education ("A-Level", certificate, matriculation or preparatory courses).	} 8,000           } 2,000
16. Disabled child a) age 18 years old and above, not married.  a) Age 18 years old and above, not married and pursuing diplomas or above qualification in Malaysia @ bachelor degree or above outside Malaysia in program and in Higher Education Institute that is accredited by related Government authorities	6,000   } 14,000
17. Life insurance dan EPF <b>INCLUDING</b> not through salary deduction	6,000 (Limited)



Individual Relief Types	Amount (RM)
18. Deferred Annuity and Private Retirement Scheme (PRS) - with effect from year assessment 2012 until year assessment 2021	3,000 (Limited)
19. Insurance premium for education or medical benefit <b>INCLUDING</b> not through salary deduction	3,000 (Limited)
20. Contribution to the Social Security Organization (SOCSO)	250 (Limited)
21. Approved Donations / Gifts / Contributions  Gift of Money to the Government, State Government or Local Authorities  Gift of Money to Approved Institutions / Organisations / Funds Gift of Money for Any Sports Activity Approved by the Minister of Finance Gift of Money or Cost of Contribution In Kind for any Project of National Interest Approved by the Ministry of Finance	No restriction  Restricted to 7% of the Aggregate Income



Individual Relief Types	Amount (RM)
Gift of Artefacts, Manuscripts or Paintings	The value determined by the Director General of the National Museum or the National Archives
Gift of Money for the Provision of Library Facilities or to Libraries	Maximum RM20,000
Gift of Money or Contribution In Kind for the Provision of Facilities in Public Places for the Benefit of Disabled Persons	Determined by the relevant local authority.
Gift of Money or Medical Equipment to Any Healthcare Facility Approved by the Ministry of Health	Maximum RM20,000
Gift of Paintings to the National Art Gallery or Any State Art Gallery	As determined by the National Art Gallery or any state art gallery.



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