



TAX PLANNING TO SAVE MONEY




人手一份省钱计划





TAX RELIEF Y/A 2021

个人所得税税务减免



TAX RELIEF	EXEMPTED (RM)	NOTES
Self relief 个人减免	9,000	<ul style="list-style-type: none"> Disabled individual 残障人士 RM 6,000 (further deduction) 额外 
Spouse relief / payment of alimony to former wife 配偶或前妻赡养费	4,000	<ul style="list-style-type: none"> Disabled spouse 残障配偶 RM 5,000 (further deduction) 额外 
Unmarried child < 18 years old 18岁以下未婚子女		<ul style="list-style-type: none"> Disabled child 残障子女 RM6,000 (further deduction) 额外 





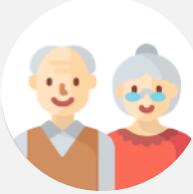
TAX RELIEF	EXEMPTED (RM)	NOTES
<p>Unmarried child ≥ 18 years old receiving full time education</p> <ul style="list-style-type: none"> • A-level, • Certificate, • Matriculation Or • Preparatory Courses <p>18岁或以上未婚子女接受全日制教育a水准文凭、初级文凭、大专预备课程</p>	<p>2,000</p> 	<ul style="list-style-type: none"> • Disabled child 残障子女 • RM6,000 (further deduction) 额外
<p>Unmarried child ≥ 18 years old receiving full time education in Malaysia (Diploma or Higher)</p> <p>18岁或以上未婚子女在马来西亚接受全日制教育（文凭或以上）</p>	<p>8,000</p> 	<ul style="list-style-type: none"> • Disabled child 残障子女 • RM 8,000 (further deduction) 额外



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TAX RELIEF	EXEMPTED (RM)	NOTES
<p>Unmarried child ≥ 18 years old receiving full time education Outside Malaysia (DEGREE 18岁或以上未婚子女在海外接受全日制教（学士学位或以上，或同等资格） and above or its equivalent</p>	<p>8,000</p> 	<ul style="list-style-type: none"> Disabled child 残障子女 RM 8,000 (further deduction) 额外
<p>Supporting equipment for disabled taxpayer, spouse, child or parent 为残障者（自己、配偶、子女、父母）添购基本支援器材</p>	<p>$\leq 6,000$</p> 	
<p>Medical treatment, special needs, carer expenses for parents 父母医药费、特殊需求、看护费</p>	<p>$\leq 8,000$</p> 	<p>Parental care 或奉养减免</p> <ul style="list-style-type: none"> 1 mother RM 1,500 母亲一人 1 father RM 1,500 父亲一人






TAX RELIEF	EXEMPTED (RM)	NOTES
<p>Medical expenses for taxpayer, spouse and children on serious diseases and fertility treatment (including RM1,000 for full medical examination and RM1,000 for vaccination)</p> <p>个人、配偶及子女顽疾医药费及合法夫妻生育问题 (包括全身医药检查RM1,000、包括疫苗接种RM1,000) (疫苗类型包括肺炎球菌、人乳头瘤病毒、流感、轮状病毒、水痘、脑膜炎球菌、破伤风-双孢菌-无细菌百日咳组合及新型冠状病毒)</p>	<p>≤ 8,000</p> 	<ul style="list-style-type: none"> Type of vaccine including Pneumococcal, human papillomavirus (HPV), influenza, rotavirus, varicella, meningococcal, TDAP combination (tetanus-diphtheria-acellular pertussis) and coronavirus disease 2019 (covid-19)
<p>Breastfeeding equipment for own use</p> <p>添购哺乳用品 (自用)</p>	<p>≤ 1,000</p> 	<ul style="list-style-type: none"> Every 2 years of assessment 每两个课税年度



TAX RELIEF	EXEMPTED (RM)	NOTES
<p>Childcare fees to a registered childcare center / kindergarten for a child aged ≤ 6 years</p> <p>6岁或以下孩子被送入教育部及福利局注册下的托儿所及幼儿园报读学前教育</p>	<p>$\leq 3,000$</p> 	
<p>Net deposit in Skim Simpanan Pendidikan Nasional for child</p> <p>为子女存入国民教育储蓄基金（SSPN）的净额（存款扣除提款）</p>	<p>$\leq 8,000$</p> 	



TAX RELIEF	EXEMPTED (RM)	NOTES
<p>Lifestyle for the use of self, spouse or children 优质生活（个人、配偶及子女）</p>	<p>≤ 2,500</p> 	<ul style="list-style-type: none"> Books/journals/magazines/newspapers (printed and e-edition) /other similar publications (excluding banned publications), computer, smartphone or tablet, subscription for broadband internet and gymnasium membership <p>书籍、刊物、杂志、报章(印刷版及电子版)或出版物（不包括违禁刊）、电脑、智能手机和平板电脑、购买互联网配套、健身会员籍等费用</p>









TAX RELIEF	EXEMPTED (RM)	NOTES
Purchase of sports equipment, rental or entrance fees to sports facilities and registration fees for sport competitions 购买体育设备、体育设施的入场费及租聘费、体育比赛的报名费	≤ 500	
Takaful life insurance 人寿保险费 1. Pensionable public servant category 退休金公务员类别 2. Other than pensionable public servant category 非退休金公务员类别	≤ 7,000 ≤ 3,000	
Contribution to EPF / approved scheme 缴纳公积金	≤ 4,000	
Contribution to SOCSO 缴纳社会保险	≤ 250	



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TAX RELIEF		EXEMPTED (RM)	NOTES (RM)
Private retirement scheme and deferred annuity 私人退休计划及年金		≤ 3,000	
Education and medical insurance 教育及医药保险		≤ 3,000	
Domestic travel 本地旅游		≤ 1,000	Accommodation expenses and entrance fees to tourist attractions (Incurred between 01.03.2020 – 31.12.2021) 住宿费用和旅游景点门票 (发生于 01.03.2020 – 31.12.2021)
Education fee (self) 个人教育费		≤ 7,000	Up-skilling and self-enhancement RM 1,000 包括技能提升



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