















## Resident Individual Tax Relief for Year of Assessment 2021

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| <p>Individual Relief<br/><b>[RM9,000]</b></p>    | <p>Education fees (Self)<br/><b>[RM7,000]</b><br/>Includes Upskilling and Enhancement courses in recognized skills (max. RM1,000 – up to YA 2021)</p>    | <p>Education and Medical Insurance<br/><b>[RM3,000]</b></p>   | <p>Employees' Provident Fund (EPF) and approved scheme<br/><b>[RM4,000]</b></p>    |
| <p>Contribution to the Social Security Organisation (SOCSO)<br/><b>[RM250]</b></p>   | <p>Husband/ Wife/ Alimony payment to ex-spouse<br/><b>[RM4,000]</b></p>    | <p>Life Insurance:<br/>- Public servants <b>[RM7,000]</b><br/>- Non-public servants <b>[RM 3,000]</b></p>    | <p>Medical expenses for serious diseases &amp; fertility treatment &amp; Vaccination (max. RM1,000) (Complete medical examination including Covid-19 detection test – restricted to RM1,000)<br/><b>[RM8,000]</b></p>  |
| <p>Medical expenses for parents<br/><b>[RM8,000]</b></p>   | <p>Deferred annuity and Private Retirement Scheme (PRS)<br/><b>[RM3,000]</b><br/><b>Extended to YA 2025</b></p>    | <p>Domestic travelling<br/><b>[RM1,000]</b><br/>*for accommodation expenses at registered premises, entrance fee to tourist attraction centers and domestic tour packages through a licensed travel agent incurred between 01.03.2020 to <b>31.12.2022</b></p>   |   |
| <p><b>Lifestyle relief:</b></p> <ul style="list-style-type: none"> <li><b>a</b> Purchase of reading materials, electronics, sports equipment, sport activity; rental/entrance fee for any sport facility/registration for sport competitions (max RM500), or internet subscription for self, spouse or child <b>[RM2,500]</b></li> <li><b>b</b> Purchase of handphone, notebook or tablet <b>[RM2,500]</b></li> </ul> <p><b>Extended to YA 2022</b></p>  | <p><b>Parenthood:</b></p> <ul style="list-style-type: none"> <li><b>a</b> Child relief for each unmarried child and under the age of 18 years old <b>[RM2,000]</b></li> <li><b>b</b> Child relief for each unmarried child aged 18 years and above studying full-time (i.e. A-levels, etc.) <b>[RM2,000]</b></li> <li><b>c</b> Child relief for each unmarried child aged 18 years and above pursuing tertiary education <b>[RM8,000]</b></li> <li><b>d</b> Purchase of breastfeeding equipment <b>[RM1,000] (once every 2 years)</b></li> <li><b>e</b> Childcare centers / kindergarten for children aged up to 6 years old <b>[RM3,000] Extended to YA 2023</b></li> <li><b>f</b> Net deposit in SSPN <b>[RM8,000]</b></li> </ul>  | <p><b>Disability relief:</b></p> <ul style="list-style-type: none"> <li><b>a</b> Disabled individual <b>[RM6,000]</b></li> <li><b>b</b> Disabled spouse <b>[RM5,000]</b></li> <li><b>c</b> Disabled child <b>[RM6,000]</b></li> <li><b>d</b> Additional relief for unmarried, disabled child aged 18 years and above pursuing higher education <b>[RM8,000]</b></li> <li><b>e</b> Basic supporting equipment for disabled self, spouse, child or parent <b>[RM6,000]</b></li> </ul>  |   |

Highlighted in **BLUE** are updates from Finance Bill 2022.

