

Tax Relief for Resident Individual: Year 2010, 2011, 2012, 2013, 2014 & 2015

No.	Individual Relief Types	Amount (RM)
1	Self and Dependent Special relief of RM2,000 will be given to tax payers earning on income of up to RM8,000 per month (aggregate income of up to RM96,000 annually). This relief is applicable for Year Assessment 2013 only.	9,000
2	Medical expenses for parents	5,000 (Limited)
3	Basic supporting equipment	i) 5,000 (Limited) - year of assessment 2014 and before ii) 6,000 (Limited) - with effect from year of assessment 2015
4	Disabled Individual	6,000
5	Education Fees (Individual)	5,000 (Limited)
6	Medical expenses for serious diseases	i) 5,000 (Limited) - year of assessment 2014 and before ii) 6,000 (Limited) - with effect from year of assessment 2015
7	Complete medical examination	500 (Limited)
8	Purchase of books, journals, magazines and publications	1,000 (Limited)
9	Purchase of personal computer (once in every 3 years)	3,000 (Limited)
10	Net saving in SSPN's scheme	3,000 (Limited)
11	Net saving in SSPN's scheme (with effect from year assessment 2012 until year assessment 2017)	6,000 (Limited)
12	Purchase of sport equipment for sport activities	300 (Limited)
13	Subscription fees for broadband registered in the name of the individual (with effect from year of assessment 2010 - 2012)	500 (Limited)
14	Interest expended to finance purchase of residential property. Relief of up to RM10,000 a year for three consecutive years from the first year the interest is paid. Subject to the following conditions: (i) the taxpayer is a Malaysian citizen and a resident; (ii) limited to one residential unit;	10,000 (Limited)

	<p>(iii) the sale and purchase agreement is signed between 10th March 2009 and 31st December 2010; and</p> <p>(iv) the residential property is not rented out.</p> <p>Where:</p> <p>(a) 2 or more individuals are eligible to claim relief for the same property ; and</p> <p>(b) total interest expended by those individuals exceeds the allowable amount for that year. Each individual is allowed an amount of relief for each year based on the following formula:</p> $\frac{A \times B}{C}$ <p>where;</p> <p>A = total interest allowable in the relevant year;</p> <p>B = total interest expended by the relevant individual in the relevant year;</p> <p>C = total interest expended by all the individuals.</p>	
15	Husband/Wife/Alimony Payments	3,000 (Limited)
16	Disable Wife/Husband	3,500
17	Ordinary Child relief	1,000
18	Each unmarried child of 18 years and above who is receiving full-time education ("A-Level", certificate, matriculation or preparatory courses).	1,000
19	Each unmarried child of 18 years and above that:	4,000
	(i) receiving further education in Malaysia in respect of an award of diploma or higher (excluding matriculation/preparatory courses).	6000
	(ii) receiving further education outside Malaysia in respect of an award of degree or its equivalent (including Master or Doctorate).	
	(iii) the instruction and educational establishment shall be approved by the relevant government authority.	(with effect from year of assessment 2013)
20	<p>Disabled child</p> <p>Additional exemption of RM4,000 disable child 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</p> <p>With effect from year of assessment 2013 additional exemption is RM6,000</p>	<p>i) 5,000 - year of assessment 2014 and before</p> <p>ii) 6,000 - with effect from year of assessment 2015</p>
21	Life insurance dan EPF	6,000 (Limited)
22	Premium on new annuity scheme or additional premium paid on existing annuity scheme commencing payment from 01/01/2010 (amount exceeding RM1,000 can be claimed together with life insurance premium) - deleted from year assessment 2012 until year assessment 2021	1,000 (Limited)
23	Deferred Annuity and Private Retirement Scheme (PRS) - with effect from year assessment 2012 until year assessment 2021	3,000 (Limited)
24	Insurance premium for education or medical benefit	3,000 (Limited)