

TYPE OF RELIEF	LIMIT	EXPLANATION
Child Relief:		
1. Below 18 years	RM800	Child relief: 1. Unmarried child 2. No restriction on the number of children 3. The wife is eligible to claim child relief if she is assessed separately
2. 18 years and above and: (i) schooling (ii) studying in an institution of higher learning - In Malaysia - Outside Malaysia	RM800	
3. Disabled child	RM3,200 RM800 RM5,000	
Contributions to EPF or life insurance premiums	RM5,000	Insurance policy secured on the life of the individual or spouse
Insurance premiums for education or medical	RM3,000	Insurance policy must be in the name of the individual, spouse or child
Annuity premiums through EPF	RM1,000	Insurance policy bought from EPF

Note: A certificate of the disabled person must be obtained from the Department of Social Welfare

4. TAX REBATES

Tax rebates are given in computing tax payable. If the tax rebates exceed the tax payable, no repayment will be allowed. This indicates that tax rebates are restricted to the amount of tax payable. Tax rebates that can be claimed in computing tax payable for a year of assessment are as follows:

TYPE OF REBATE	LIMIT	EXPLANATION
Self rebate	RM350	Taxpayer is entitled to the relief if chargeable income does not exceed RM35,000
Wife/husband rebate	RM350	Eligible if the income of the wife/husband is assessed under husband's/wife's name or if the wife/husband has no income
Zakat/fitrah rebate	NIL	Claims must be supported by receipt from Religious Authority

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TYPE OF REBATE	LIMIT	EXPLANATION
Computer rebate	RM400	Receipt must be attached. Entitled to claim once in five years and the computer is not used for business purposes
Levy rebate	NIL	Fee paid by expatriate to Government for employment pass or work pass or visit pass

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**DEDUCTIONS/RELIEFS/
TAX REBATES**

Memberi Khidmat

**MESRA
MEMBANTU
MEMUASKAN**

DEDUCTIONS/RELIEFS/TAX REBATES

1. INTRODUCTION

In accordance with the Income Tax Act 1967, an individual is entitled to claim deductions for donations and contributions made to certain bodies, thus, reducing his/her taxable income. Besides that, if an individual is resident in Malaysia, he/she is entitled to self and family relief. In addition, tax rebate in the form of zakat will also be given to a resident individual.

2. DEDUCTIONS

An individual can claim the following deductions and the claim must be substantiated with original receipts:

TYPE OF DEDUCTION	LIMIT	EXPLANATION
Cash donations to Government, State Government or an approved charitable institution or organization	NIL	It is indicated on the receipt 'Exempted under section 44(6) Income Tax Act 1967 LHDN.....'

TYPE OF DEDUCTION	LIMIT	EXPLANATION
Any gift of artifact, manuscript or painting to the Government and State Government	NIL	The value will be determined by the Department of Museum and Antiquities or the National Archives
Cash donations to public libraries, libraries of schools and institutions of higher education	RM20,000	Donations must be for the purpose of providing facilities to libraries
Any gift of money or contribution in kind for the provision of facilities in public places for the benefit of disabled persons	NIL	The value of the contribution in kind will be determined by the local authority
Any gift of money or medical equipment to any healthcare centre	RM20,000	The cost or value of any gift of medical equipment has to be certified by the Ministry of Health
Any gift of painting to the National Art Gallery or any state art gallery	NIL	The value of any gift of painting will be determined by the National Art Gallery or any state art gallery

3. RELIEFS

In computing taxable income, an individual married or otherwise or single parents can claim the following reliefs:

TYPE OF RELIEF	LIMIT	EXPLANATION
Self	RM8,000	Granted automatically
Disabled individual	RM5,000	Granted automatically
Wife/husband	RM3,000	Granted automatically if the wife/husband has no total income or the wife/husband is not assessed separately
Disabled wife/husband	RM2,500	Granted automatically if the wife/husband has no total income or the wife/husband is not assessed separately
Medical expenses for parents	RM5,000	Receipt has to be certified by medical practitioner and the expenses can be claimed by more than one individual

TYPE OF RELIEF	LIMIT	EXPLANATION
Purchase of supporting equipment for disabled self, spouse, child or parent	RM5,000	Claim must be supported with receipt
Medical expenses for self, spouse or child suffering from serious disease (including fees up to RM500 incurred for complete medical examination)	RM5,000	Receipt has to be certified by hospital or medical practitioner Serious disease includes AIDS, parkinson's disease, cancer, leukaemia and other similar disease
Fees paid to any institution recognized by the government for the purpose of acquiring technical, vocational, industrial, scientific or technological skills or qualifications	RM5,000	The course can be pursued at any institution of higher learning in Malaysia (up to tertiary level) Courses such as management, accounting and finance does not qualify for deduction
Cost incurred for the purchase of books, journals or magazines (excluding newspaper or banned publications) for self, spouse or child	RM500	The list of books issued by the school can be accepted as the proof of purchase Others: must be substantiated by receipts