

Personal Relief for Year Assessment 2018

<u>Personal Relief</u>	<u>RM</u>
1. Taxpayer	9,000
2. Medical expenses for parents (max)	5,000
3. Medical expenses for taxpayer, spouse & children on serious diseases (including RM 500 for medical examination expenses-max)	6,000
4. Disable person (further deduction):	
i. Taxpayer	6,000
ii. Spouse	3,500
iii. Supporting equipment for disable taxpayer, spouse, children & parents	6,000
iv. Wife- if she has no source of income of elects for combined assessment	4,000
v. Husband- if he has no source of income of elects for combines assessment	4,000
5. Children (claimed by either husband or wife):	
i. Per child (below 18 years of age)	2,000
ii. Disable child (unmarried)	6,000
iii. Per child (over 18 years of age)	8,000
-Overseas universities, colleges or similar establishments	8,000
-Local universities, colleges or similar establishments	8,000
-Disable child pursuing tertiary education	8,000

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6. Life insurance premiums/Approved fund contributions/ Private pension fund:	
i. Taxpayer (max)	6,000
ii. Further deduction for amount paid by wife under combined assessment (max)	-
7. Private Retirement Scheme/ Annuity Premium:	
i. Taxpayer (max)	3,000
ii. Further deduction for amount paid by wife under combined assessment (max)	-
8. Insurance premiums for education or medical benefits:	
i. Taxpayer (max)	3,000
ii. Further deduction for amount paid by wife under combined assessment (max)	-
9. Fees for acquiring technical, vocational, industrial, scientific, technological, law, accounting, Islamic financing, skills or qualifications at tertiary level or any course of study at post graduate (max)	7,000
10. Lifestyle relief	2,500

Inclusive of:

- i. Purchase of books, journals, magazines, printed daily newspapers and other similar publications (excluding banned publication);
- ii. Purchase of sports equipment for sports activities excluding sport shoes & attire;
- iii. Purchase of computer, smartphone or tablet;
- iv. Subscription of broadband internet; and
- v. Gymnasium membership fee.

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11. Amount deposited into Skim Simpanan Pendidikan for children (max)	6,000
12. Interest paid on housing loans	10,000

Requirements:

- i. (S&P between 10.03.2009 – 31.12.2010).
- ii. Taxpayer is a Malaysian citizen and resident.
- iii. Limited to 1 residential house inclusive of flat, apartment or condominium.
- iv. Taxpayer has not derived any income in respect of the residential property.

13. Parental care:

i. Father	1,500
ii. Mother	1,500

Requirements:

Parents are legitimate natural parents with 60 years and above, resides at Malaysia and not having income more than RM 24,000 for each parent.

14. Social Security Organisation (SOSCO) Scheme	250
15. Breastfeeding equipment	1,000

Remarks: Applicable to working women with child aged up to 2 years and can be claimed once every 2 years.

16. Fees paid to childcare centres and kindergartens	1,000
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Remarks: For taxpayers who enrol their children up to 6 years to registered centres with Department of Social Welfare of the Ministry of Education. The new tax relief can be claimed by either parent of the children.

Tax relief source from 2018 Budget Commentary and Tax Information Book.