

# 2024 TAX RELIEFS

## FOR MALAYSIAN RESIDENT INDIVIDUALS

### 01 SELF & DEPENDENT RELATIVES

RM9,000.00



01

### 02 HUSBAND/ WIFE/ PAYMENT OF ALIMONY TO FORMER WIFE

RM4,000.00



02

### 03 DISABLED INDIVIDUAL

(Further deduction)

RM6,000.00



03

### 04 DISABLED SPOUSE

(Further deduction)

RM5,000.00



04

### 05 EACH UNMARRIED CHILD <18 YEARS

RM2,000.00



05

### 06 EACH UNMARRIED CHILD ≥18 YEARS RECEIVING EDUCATION

(A-level, certificate, matriculation or preparatory course)

RM2,000.00



06

### 07 EACH UNMARRIED CHILD ≥18 YEARS RECEIVING EDUCATION

(Diploma or higher)

RM8,000.00



07

### 08 DISABLED CHILD

(Further deduction)

RM6,000.00



08

### 09 ADDITIONAL EXEMPTION FOR DISABLED CHILDREN AGED ≥18 YEARS RECEIVING FURTHER EDUCATION

RM8,000.00



09

### 10 SUPPORTING EQUIPMENT

(For disabled taxpayer, spouse, children or parent)

RM6,000.00



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### 11 BREASTFEEDING EQUIPMENT FOR OWN USE

(Only available once every 2 years of assessment)

RM1,000.00



11

### 12 CHILD CARE FEES

(For children up to 6 years to child care centre)

RM3,000.00



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### 13 EDUCATION FEES

(Fees for acquiring qualifications at tertiary level or any course at post graduate level)

\*Including upskilling & self-enhancement courses limited to RM 2,000.00

RM7,000.00



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### 14 EDUCATION & MEDICAL INSURANCE

RM3,000.00



14

### 15 MEDICAL EXPENSES FOR PARENTS

\*Complete medical examination for parents limited to RM1,000

RM10,000.00



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### 16 MEDICAL EXPENSES FOR SERIOUS DISEASES

\*Including max RM 1,000.00 for full medical examination, mental health examination, Covid-19 detection test, vaccination & dental examination or treatment

RM8,000.00



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### 17 AMOUNT DEPOSITED INTO SKIM SIMPANAN PENDIDIKAN NASIONAL

(For taxpayer's child)

RM8,000.00



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### 18 PRIVATE RETIREMENT SCHEME

RM3,000.00



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### 19 CONTRIBUTION TO APPROVED PROVIDENT FUND

RM4,000.00



19

### 20 CONTRIBUTION TO SOCSO

RM350.00



20

### 21 TAKAFUL OR PAYMENT OF LIFE INSURANCE

(Public sector)

RM7,000.00

(Private sector)

RM3,000.00



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### 22 ELECTRIC VEHICLE (EV) CHARGING FACILITIES

(Cost of installation, rental, purchase including hire-purchase equipment or subscription fees)

RM2,500.00



22

### 23 LIFESTYLE

\*Including skill enhancement courses such as language courses, photography or sewing (Exclude purchase of equipment & membership fee)

\*Reading materials, personal computer, smartphone, tablet, internet bill, gymnasium & sport equipment

RM2,500.00



23

### 24 LIFESTYLE

\*Gymnasium, sport equipment, sports facility rental or entrance fee, sports competition registration fee & training fee (RM1,000.00)

RM1,000.00



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