

Tax Relief for Resident Individual Year of Assessment 2019

No.	Individual Relief Types	Amount (RM)
1	Individual and dependent relatives	9,000
2	Medical treatment, special needs and carer expenses for parents (Medical condition certified by medical practitioner) OR Parent Restricted to 1,500 for only one mother Restricted to 1,500 for only one father	5,000 (Restricted) OR 3000 (Restricted)
3	Basic supporting equipment for disabled self, spouse, child or parent	6,000 (Restricted)
4	Disabled individual	6,000
5	Education fees (Self) i. Other than a degree at masters or doctorate level - Course of study in law, accounting, islamic financing, technical, vocational, industrial, scientific or technology ii. Degree at masters or doctorate level - Any course of study	7,000 (Restricted)
6	Medical expenses for serious diseases for self, spouse or child	6,000 (Restricted)
7	Complete medical examination for self, spouse, child (Restricted to 500)	
8	Lifestyle – Expenses for the use / benefit of self, spouse or child in respect of: i. purchase of books / journals / magazines / printed newspapers / other similar publications (Not banned reading materials) ii. purchase of personal computer, smartphone or tablet (Not for business use) iii. purchase of sports equipment for sports activity defined under the Sports Development Act 1997 and payment of gym membership iv. payment of monthly bill for internet subscription (Under own name)	2,500 (Restricted)
9	Purchase of breastfeeding equipment for own use for a child aged 2 years and below (Deduction allowed once in every 2 years of assessment)	1,000 (Restricted)
10	Child care fees to a registered child care centre / kindergarten for a child aged 6 years and below	1000 (Restricted)
11	Net deposit in Skim Simpanan Pendidikan Nasional (Total deposit in 2019 MINUS total withdrawal in 2019)	8,000 (Restricted)
12	Husband / wife / payment of alimony to former wife	4,000 (Restricted)
13	Disabled husband / wife	3,500
14	Each unmarried child and under the age of 18 years old	2,000
15	Each unmarried child of 18 years and above who is receiving full-time education ("A-Level", certificate, matriculation or preparatory courses).	2,000
16	Each unmarried child of 18 years and above that: i. receiving further education in Malaysia in respect of an award of diploma or higher (excluding matriculation/ preparatory courses). 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.	8,000
17	Disabled child Additional exemption of RM8,000 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	6,000 8,000
18	Life insurance and EPF INCLUDING not through salary deduction i. Pensionable public servant category · Life insurance premium ii. OTHER than pensionable public servant category · Life insurance premium (Restricted to RM3,000) · Contribution to EPF / approved scheme (Restricted to RM4,000)	7,000 (Restricted)
19	Deferred Annuity and Private Retirement Scheme (PRS) - with effect from year assessment 2012 until year assessment 2021	3,000 (Restricted)
20	Education and medical insurance (INCLUDING not through salary deduction)	3,000 (Restricted)
21	Contribution to the Social Security Organization (SOCSO)	250 (Restricted)