| No. | Individual Reliefs Types | Amount(RM) |

|:---:|:-------------------------|:----------:|

| 1 | Self and Dependent | 9000 |

| | Special relief of RM2,000 will be given to taxpayers 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 | |

|2|Husband/Wife/Alimony Payments|3000 (Limited)|

|3|Children below 18 years, each unmarried child of 18 years and above who is receiving full-time education ("A-Level", certificate, matriculation or preparatory courses)|1000|

|4|Each unmarried child of 18 years and above that: | 6000 |

| |(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.| |

|5|Disabled child Additional exemption of RM6,000 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|5000|

|6|Life insurance and EPF|6000 (Limited)|

|7|Medical expenses for parents|5000 (Limited)|

|8|Education Fees (Individual)|5000 (Limited)|

|9|Purchase of books, journals, magazines and publications|1000 (Limited)|

|10|Purchase of personal computer (once in every 3 years)|3000 (Limited)|

|11|Net saving in SSPN's scheme|6000 (Limited)|

|12|Purchase of sport equipment for sport activities|300 (Limited)|

|13|Insurance premium for education or medical benefit|3000 (Limited)|