

TAX RELIEF & REBATE

2017



YEAR OF ASSESSMENT 2016



LEMBAGA HASIL DALAM NEGERI MALAYSIA
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TAX RELIEF

- Tax reliefs which can be claimed by resident individuals in Malaysia

No.	Types of Reliefs	Limit
1.	Individual and dependent relatives	RM9,000
2.	Disabled individual (additional)	RM6,000
3.	Wife / husband / payment of alimony to former wife	RM4,000
4.	Disabled wife / husband	RM3,500
5.	Cost of basic supporting equipment for disabled individual (self, spouse, child or parent)	RM6,000
6.	Medical expenses on serious diseases (including complete medical examination up to RM500 for self, spouse or child) <ul style="list-style-type: none"> • Cancer • Heart Attack • Pulmonary Hypertension • Renal Failure • Chronic Liver Disease • Fulminant Viral Hepatitis • Brain Tumour or Vascular Malformation • Major Burns • Major Organ Transplant • Parkinson's Disease • HIV & AIDS • Major Amputation of Limbs • Head Trauma with Neurological • Chronic Skin Disease • Mental Illness • Diabetes Mellitus • Thalassemia Major • Rheumatology • Leukaemia 	RM6,000
7.	Education fees (self) <ul style="list-style-type: none"> • The course which eligible for Certificate / Diploma / Bachelor Degree – Law, Accounting, Islamic Financing, Technical, Vocational, Industrial, Scientific or Technological • Any course of study for a degree at Masters or Doctorate level • NOT ELIGIBLE for scholarship holder 	RM7,000
8.	Purchase of books, journals, magazines or other similar publications (in form of hardcopy or electronic but exclude newspapers or banned reading materials)	RM1,000
9.	Purchase of personal computer for individual (allowed once in 3 years) <ul style="list-style-type: none"> • ELIGIBLE for personal computer inclusive of desktop, laptop, notebook and ultrabook • NOT ELIGIBLE for tablet, mobile phones, hybrid computer 	RM3,000
10.	Net deposit in <i>Skim Simpanan Pendidikan Nasional</i> (SSPN) for children <ul style="list-style-type: none"> • Total deposit in year 2016 minus Total withdrawal in year 2016 	RM6,000

No.	Types of Reliefs	Limit
11.	Purchase of sports equipment (for any sports activity as defined under the Sports Development Act 1997) <ul style="list-style-type: none"> • NOT ELIGIBLE for the purchase of sports clothing and shoes 	RM300
12.	Housing loan interest <ul style="list-style-type: none"> • Amount limited to a maximum of RM10,000 for each basis year for a period of three consecutive years • Conditions for eligibility: <ul style="list-style-type: none"> ✓ An individual who is a citizen and resident ✓ The purchase of the residential property is limited to one unit only and not be rented out ✓ The Sale and Purchase Agreement has been executed from 10.03.2009 – 31.12.2010 	RM10,000
13.	Deduction for children <ul style="list-style-type: none"> • Under 18 years • 18 years and above: <ul style="list-style-type: none"> ✓ Schooling ✓ Studying at Higher Educational Institute • Disabled child • Disabled child studying at Higher Educational Institute 	RM2,000 RM2,000 RM8,000 RM6,000 RM14,000
14.	EPF and life insurance (self and spouse)	RM6,000
15.	Private retirement scheme and deferred annuity approved by the Securities Commission	RM3,000
16.	Education and medical insurance premium (self, spouse and child)	RM3,000
17.	Social Security Organisation (SOCISO)	RM250
18.	Medical treatment, special needs and care expenses for parents; or Deduction for parents: <ul style="list-style-type: none"> • Father • Mother <ul style="list-style-type: none"> ✓ Subject to criteria under section 46(1)(o) Income Tax Act 1967 ✓ Did not claim medical treatment, special needs and care expenses for parents in the same year of assessment 	RM5,000 RM1,500 RM1,500

TAX REBATES

- Tax Rebates which can be claimed by resident individuals in Malaysia

TYPES OF REBATES	LIMIT	REMARKS
Self	RM400	Chargeable income does not exceed RM35,000
Wife / Husband	RM400	Chargeable income does not exceed RM35,000 and wife / husband has no income / no total income
Zakat / Fitrah	Limited to total tax charged	Zakat paid in calendar year

Disclaimer

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