

PERSONAL RELIEFS AND REBATES FOR INCOME TAX (RESIDENT INDIVIDUALS) Y/A 2019.

	Amount (RM)
1. Individual- basic (additional amount if disabled); 个人 - 基本	9,000
2. Spouse- basic if she has no income(additional amount if disabled); 伴侣 - 基本	4,000
3. Parent's medical expenses (immediate Ex: Father or Mother); 父母医药开销	5,000
4. Taxpayer, spouse & children's medical expenses for serious diseases; 个人严重病症开销	6,000
5. Necessary basic supporting equipment for disable taxpayer, spouse, children or parent; 必要基本辅助器材	6,000
6. Child: basic rate, enhanced rate for age over 18 and receiving full time education; 子女与教育	
i. If below age of 18	2,000
ii. Disable child (unmarried)	6,000
iii. Per child (over 18 years of age)	8,000
- Oversea universities, colleges or similar	8,000
-Local universities, colleges or similar	8,000
7. Disabled child: basic rate, enhanced rate for disable child over 18 with education; 残疾子女 (tertiary)	8,000
8. Employees Provident Fund; 公积金,	4,000
9. Takaful & life insurance premiums; 生命保险	3,000

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	Amount (RM)
10. Insurance premiums for education or medical benefits; 教育基金与医药保险	3,000
11. Educational fees for acquiring tertiary or postgraduate level; 教育费	7,000
12. Parenting- Breastfeeding equipment; 育儿 - 母乳喂养设备	1,000
13. Lifestyle Tax Relief: Reading materials, computers, sports equipment, printed newspapers, smartphones, tablets & smartphones, internet subscription & gym fees; 生活方式减免: 阅读材料, 电脑, 运动器材, 印刷报纸, 智能手机, 平板电脑和智能手机, 互联网订阅和健身房	2,500
14. Skim Simpanan Pendidikan Nasional deposits for child; 国家教育基金储蓄	8,000
15. 6 years old and below- Pre- school Education (childcare & kindergartens); 6岁及以下 - 学前教育	1,000
16. Private Retirement Scheme/ Annuity Premium; 私人退休计划/年金保费	3,000
17. Parental care (Parents aged 60 years & above and annual income not exceeding RM 24,000 per annum for each parent);	
i. Father	1,500
ii. Mother	1,500
18. Social Security Organization (SOCSO) Scheme.	250

***Remarks:**

- i. All receipts, statements and reference must be in original format.
- ii. With reference from 2019 Budget Commentary & Tax Information.
- iii. Those in yellow highlighted are the changes in year 2019's Personal Reliefs.