

HILLS & CHERYL

Corporate Advisory Sdn. Bhd.

ACCOUNTS, ADVISORY, CoSec, Research, SST & TAX
 "The next BIG decision."

15 & 15A, Hala Bendahara 1,
 31650, Ipoh, Perak,
 Malaysia.

Tel/ Fax: + 605 - 241 1566

Email : info@cwca.com.my

PERSONAL RELIEFS AND REBATES FOR INCOME TAX (RESIDENT INDIVIDUALS) Y/A 2020.

	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
iv. Oversea universities, colleges or similar	8,000
v. 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
10. Insurance premiums for education or medical benefits; 教育基金与医药保险	3,000

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	Amount (RM)
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
13a. Special Tax Relief for purchase of handphone, notebook & tablet after 01.06.2020	2,500
13b. Tourism expenses relief from 01 st July 2020 to 31 st Dec 2021	1,000
14. Skim Simpanan Pendidikan Nasional deposits for child; 国家教育基金储蓄	8,000
15. Interest paid on housing loans (S&P sign between 10.03.2009- 31.12.2010); 住宅物业利息	10,000
16. 6 years old and below- Pre- school Education (childcare & kindergartens); 6岁及以下- 学前教育	3,000
17. Private Retirement Scheme/ Annuity Premium; 私人退休计划/年金保费	3,000
18. 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
13. Social Security Organization (SOCSO) Scheme.	250

***Remarks:**

- i. All receipts, statements and reference must be in original format.
- ii. With reference from 2020 Budget Commentary & Tax Information.
- iii. Those in yellow highlighted are the changes in year 2020's Personal Reliefs.
Ipoh. Mont' Kiara (KL). Cameron Highlands. Penang