

2022 TAX RELIEFS

FOR MALAYSIAN RESIDENT INDIVIDUALS



1. Self & dependent relatives
RM 9,000.00



2. Husband / wife / payment of alimony to former wife
RM 4,000.00



3. Each unmarried child < 18 years
RM 2,000.00



4. Each unmarried child ≥ 18 years receiving education (A-level, certificate, matriculation or preparatory course)
RM 2,000.00



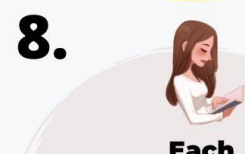
5. Disabled individual (further deduction)
RM 6,000.00



6. Disabled spouse (further deduction)
RM 5,000.00



7. Disabled child (further deduction)
RM 6,000.00



8. Each unmarried child ≥ 18 years receiving education (Diploma or higher)
RM 8,000.00



9. Contribution to approved provident fund (Cover voluntary contributors including pensionable civil servants)
*Reduced from 11% to 9% extended to June 2022
RM 4,000.00



10. Contribution to SOCSO (Include contributions under the Employment Insurance System Act 2017)
RM 350.00



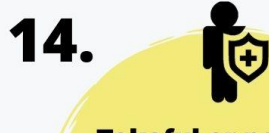
11. Breastfeeding equipment for own use
RM 1,000.00



12. Additional exemption for disabled children aged ≥ 18 years receiving further education
RM 8,000.00



13. Child care fees (registered child care centre and kindergartens)
*Child 6 years & below
RM 3,000.00



14. Takaful or payment of life insurance (Public sector)
RM 7,000.00
(Private sector)
RM 3,000.00



15. Medical expenses for parents (max)
RM 8,000.00



16. Parental care
• Father
• Mother
RM 1,500.00 each



17. Private Retirement Scheme
RM 3,000.00



18. Insurance premiums for education or medical benefits
RM 3,000.00



19. Medical expenses for serious diseases (including max RM 1,000.00 for full medical examination and mental health expenses)
RM 8,000.00



20. Supporting equipment (for disabled taxpayer, spouse, children or parent)
RM 6,000.00



21. Education fees (fees for acquiring qualifications at tertiary level or any course at post graduate level)
*Including upskilling and self-enhancement courses limited to RM 2,000.00
RM 7,000.00



22. Amount deposited into Skim Simpanan Pendidikan Nasional (for taxpayer's child)
RM 8,000.00



23. Lifestyle (max RM 3,000.00)
• Reading materials
• Internet bill
• Gymnasium/ Sport Equipment (Additional RM 500.00)
• PC, smartphone, tablet
PC, smartphone / tablet (max RM 2,500.00)
RM 5,500.00



24. Domestic Travelling
• Accommodation fees
• Entrance fees to tourist attractions
RM 1,000.00



25. E-Sports Tournaments (Prize money)
Tax Exemption



26. Electric Vehicle (EV) Charging Facilities (Cost of installation, rental, purchasing including hire-purchase equipment or subscription fees)
RM 2,500.00

