2026 TAX RELIEFS

FOR MALAYSIAN RESIDENT INDIVIDUALS

01 INDIVIDUAL & DEPENDENT RELATIVES
RM 9,000

02 HUSBAND/ WIFE/ PAYMENT OF ALIMONY TO FORMER WIFE
RM 4,000

03 DISABLED INDIVIDUAL
RM 7,000

04 DISABLED SPOUSE
RM 6,000

05 EACH UNMARRIED CHILD <18 YEARS
RM 2,000

06 EACH UNMARRIED CHILD ≥18 YEARS RECEIVING EDUCATION
- A-level, certificate, matriculation or preparatory course

RM 2,000

07 EACH UNMARRIED CHILD ≥18 YEARS RECEIVING EDUCATION
- Diploma or higher

RM 8,000

08 CHILD WITH LEARNING DISABILITIES
- Assessment & diagnosis.
- Early intervention programme
- Rehabiliation treatment.

RM 10,000

09 ADDITIONAL EXEMPTION FOR DISABLED CHILDREN AGED ≥18 YEARS RECEIVING FURTHER EDUCATION
RM 8,000

10 SUPPORTING EQUIPMENT
- Disabled taxpayer, spouse, children or parent

RM 6,000

11 BREASTFEEDING EQUIPMENT FOR OWN USE
RM 1,000

12 CHILD CARE FEES
- For children up to 12 years old
- Kindergarten , Day Care, Child care & Transit centre

RM 3,000

13 LIFE INSURANCE
- Including Self, Spouse & Children

RM 3,000

14 EDUCATION & MEDICAL INSURANCE
- Including Self, Spouse & Children

RM 4,000

15 MEDICAL EXPENSES FOR PARENTS
- Full medical check-up
- All types of approved vaccination.

RM 8,000

16 MEDICAL EXPENSES FOR SERIOUS DISEASE
- Medical and health examination, Covid-19 detection test, vaccination & dental examination or treatment (Max: RM 1,000)

RM 10,000

17 LIFESTYLE
- Skill enhancement courses
- Reading materials, personal computer, smartphone, tablet, internet bill, gymnasium & sport equipment

RM 2,500

18 LIFESTYLE
- Gymnasium, sport equipment, sports facility rental or entrance fee, sports competition registration fee & training fee

RM 1,500

19 AMOUNT DEPOSITED INTO SKIM SIMPANAN PENDIDIKAN NASIONAL
- For Taxpayer

RM 8,000

20 ELECTRIC VEHICLE (EV) CHARGING FACILITIES
- Installation/rental or purchase of electric vehicle

RM 2,500

21 FOOD WASTE GRINDERS & CCTV
- Allowed only once within the period of 2 years of assessment.

RM 2,500

22 DOMESTIC TOURISM
- Entrance fees to tourist attractions and cultural programmes.

RM 1,000

23 CONTRIBUTION TO APPROVED PROVIDENT FUND
RM 4,000

24 CONTRIBUTION TO SOCSO
RM 350

25 PRIVATE RETIREMENT SCHEME AND DEFERRED ANNUITIES
RM 3,000

26 HOUSING LOAN - FIRST TIME HOMEBUYER
- Residential home cannot generate income.
- Sales agreement must be from 1 Jan 2025 to 31 Dec 2027.

House price :

(Up to RM 500,000)	(Above RM 500,000 up to RM 750,000)
RM 7,000	RM 5,000