

2026 TAX RELIEFS



FOR MALAYSIAN RESIDENT INDIVIDUALS

02

01 INDIVIDUAL & DEPENDENT RELATIVES

EACH UNMARRIED

CHILD <18 YEARS

RM 9,000

RM 2,000



EACH UNMARRIED CHILD ≥18 YEARS RECEIVING EDUCATION

HUSBAND/ WIFE/

TO FORMER WIFE

PAYMENT OF ALIMONY

· A-level, certificate, matriculation or preparatory course.

SUPPORTING EQUIPMENT

Disabled taxpayer, spouse,

children or parent ...

RM 2,000

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RM 4.000



EACH UNMARRIED CHILD 07 >18 YEARS RECEIVING EDUCATION

· Diploma or higher

RM 8.000



BREASTFEEDING EQUIPMENT FOR OWN USE

RM 1.000

CHILD CARE FEES

DISABLED SPOUSE

RM 6,000

DISABILITIES

RM 10,000

Assessment & diagnosis.

· Rehabiliation treatment.

Early intervention program

For children up to 12 years old

 Kindergarten , Day Care, Child care & Transit centre

MEDICAL EXPENSES

FOR SERIOUS DISEASE

· Medical and health examination, Covid-

19 detection test, vaccination & dental

examination or treatment (Max: RM

CHILD WITH LEARNING

RM 3,000

1.000)

RM 10,000



LIFE INSURANCE

· Including Self, Spouse & Children

ADDITIONAL EXEMPTION FOR

DISABLED CHILDREN AGED

≥18 YEARS RECEIVING

FURTHER EDUCATION

RM 3,000

LIFESTYLE

Skill enhancement courses

· Reading materials, personal computer,

smartphone, tablet, internet bill,

gymnasium å sport equipment

RM 8,000



EDUCATION & MEDICAL INSURANCE

· Including Self, Spouse & Children

RM 4.000

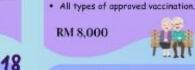
RM 6,000



LIFESTYLE

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

RM 1500



FOR PARENTS

· Full medical check-up

MEDICAL EXPENSES

AMOUNT DEPOSITED INTO SKIM SIMPANAN PENDIDIKAN NASIONAL

· For Taxpayer

RM 8.000



CONTRIBUTION TO APPROVED PROVIDENT FUND

RM 4,000



CHARGING FACILITIES · Installation/rental or purchase of

electric vehicle

RM 2,500



CONTRIBUTION TO SOCSO

RM 350



FOOD WASTE GRINDERS

Allowed only once within the period of 2 years of assessment

RM 2,500

RM 2.500



DOMESTIC TOURISM

Entrance fees to tourist attractions and cultural programmes.

RM 1.000



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

PRIVATE RETIREMENT SCHEME AND DEFERRED ANNUITIES RM 3,000













ELECTRIC VEHICLE (EV)