

2020 Tax Reliefs

for Malaysian Resident Individuals



Self & dependent relatives



Husband/wife/ payment of alimony to former wife

Fach unmarried child <18 years



Each unmarried child ≥18 years receiving education

(A-level, certificate, matriculation or preparatory course)

RM2,000

RM2,000



Disabled individual (further deduction)

RM6,000

RM9,000



Disabled husband/wife (further deduction)

RM3,500

RM4,000



Disabled child (further deduction)

Each unmarried child ≥18 years receiving education (diploma or higher)

RM6,000

RM8,000



Contribution to EPF/ approved provident fund

RM4,000



Breastfeeding equipment for own use

child 2 years & below women taxpayers only (once every 2 years)

RM1,000

Additional exemption for disabled child aged ≥18 years receiving further education

(diploma or higher)

Child care fees*

- registered child care centre / kindergarten
- child 6 years & below

RM8,000

RM3,000

RM5,000



Contribution to SOCSO

RM250





Deferred Annuity and Private Retirement Scheme (PRS)

RM3,000



Education fees

(self)

RM7,000



Life Insurance Pensionable public servant category

RM7,000

Other than public servant category

RM3,000



Education and Medical Insurance

RM3,000



Net deposit in Skim Simpanan Pendidikan Nasional

RM8,000



Medical expenses for parents

(treatment, special needs)

1,500 - 1 mother only 1,500 - 1 father only

RM3,000



Medical expenses for serious diseases & fertility treatment

Full medical check-up (Restricted to RM500)

RM6,000



Supporting equipment

(disabled self, spouse, child or parent)

RM6,000



Lifestyle (max. RM2,500)

- Reading materials
- Sports equipment / gym
- Internet bill

- PC, smartphone/ tablet PC, smartphone/ tablet

(max. RM2,500) - Period: 01.06.2020 to 31.12.2020*

RM5,000



Domestic Travelling

- Accommodation fees Entrance fees paid for tourist attractions
- Period: 01.03.2020 to 31.12.2021*

RM1,000

*Information is as per Finance Bill 2020