

Type of Individual Relief	Amount	Supporting documents
Self (Taxpayer)	RM9,000	Not required
Life insurance & Employer Provident Fund ("EPF")	Up to RM6,000	Life insurance premium statement/ EPF Statement/ EA form
Contribution to Private Retirement Scheme ("PRS") approved by the Securities Commission	Up to RM3,000	Contribution receipt/ statement
Medical and education insurance	Up to RM3,000	Medical & education insurance premium statement
Contribution to the Social Security Organisation ("SOCSO")	Up to RM250	EA form
Own, spouse and child medical expenses for serious diseases * Note: * refer to cancer, renal failure, leukaemia, heart attack, pulmonary hypertension, chronic liver disease, fulminant viral hepatitis, head trauma with neurological deficit, brain tumour or vascular malformation, major burns, major organ transplant, Parkinson's disease, HIV infection and AIDS & major amputation of limbs.	Up to RM6,000	Receipt (Payer's name indicated in the receipt must be taxpayer's name)
Full medical check-up	Up to RM500 (included in RM6,000 of medical expense for serious diseases)	Receipt (Payer's name indicated in the receipt must be taxpayer's name)
Lifestyle (Scope: books, journals, magazines, printed newspapers, sportsequipment excluding attires, personal computer, smartphone, tablet, internet subscription, gymnasium membership fee)	Up to RM2,500	Receipt
Medical treatment, special needs and carer expenses for parents Includes: (i) Medical care and treatment provided by a nursing home; (ii) Dental treatment limited to tooth extraction, filling, scaling and cleaning but exclude cosmetic dental treatment	Up to RM5,000	Receipt (Payer's name indicated in the receipt must be taxpayer's name) Must be evidenced by a medical practitioner registered with Malaysian Medical Council certifying that the medical condition

		of the parents require such special needs or carer
Parental care Terms and conditions: (i) Taxpayer doesn't claim for parents' medical expenses (ii) Parents must be legitimate natural parents/ foster parents up to 2 persons (iii) Parents aged >60 years old (iv) Parents are Malaysian resident during the tax year (v) Parents' annual income ≤ RM24,000 per annum for each parent	Up to RM1,500 each parent	Parents' NRIC/passport number Working sheet HK-15 has to be completed and kept for future reference/inspection by IRB if such relief is to be shared amongst siblings
Purchase of basic supporting equipment for disabled taxpayer, spouse, children or parent. Includes haemodialysis machine, wheel chair, artificial leg and hearing aids.	Up to RM6,000	Receipts
Education fees (taxpayer) Fee expended on any course of study up to tertiary level in any approved/recognised institution in Malaysia for the following qualifications:- (i) Up to tertiary level (other than a degree at Masters or Doctorate level), for acquiring law, accounting, Islamic financing, technical, vocational, industrial, scientific or technological skills or qualifications; or (ii) Any course of study for a degree at Masters or Doctorate level	Up to RM7,000	Receipts
Net deposits in Skim Simpanan Pendidikan Nasional ("SSPN") established under Perbadanan Tabung Pendidikan Tinggi Nasional Act 1997	Up to RM6,000	Statement
Purchase of breastfeeding equipment for working women (taxpayer) with child aged up to 2 years and can be claimed once every 2 year (Scope: breast pump kit and ice pack; breast milk collection and storage equipment; and cooler set or bag)	Up to RM1,000	Receipts

Childcare centres and kindergartens expenses for children Terms and conditions: (i) Children aged up to 6 years (ii) Childcare centres registered with the Department of Social Welfare (iii) Kindergartens registered with the Ministry of Education	Up to RM1,000 (Relief on the same child can ONLY be claimed either by husband or wife)	Receipts
Spouse relief for spouse with no source of income derived from Malaysia or outside Malaysia elected for combined assessment	RM4,000	
Child relief for unmarried child aged < 18 years	RM2,000 per child	Name and date of birth of the children
Child relief for unmarried child aged >18 years and is receiving full-time education ("A-level, certificate, matriculation or preparatory course)	RM2,000 per child	Name and date of birth of the children and copy of enrolment letter
Child relief for unmarried child aged > 18 years that: (i) Receiving further education in Malaysia for diploma or higher; or (ii) Receiving further education outside Malaysia for degree or its equivalent (including Master and Doctorate)	RM8,000 per child	Copy of enrolment letter and date of birth
Unmarried disabled child	RM6,000 per child	Name and date of birth of the children
Additional relief for unmarried disabled child aged above 18 years receiving further education in Malaysia for diploma or higher OR outside Malaysia for degree or its equivalent (including Master and Doctorate)	RM8,000 per child	Copy of enrolment letter and date of birth
Disabled person (additional relief) (i) Taxpayer (ii) Spouse	RM6,000 RM3,500	

Important deadlines (due 30 April 2018):

1. Tax year 2019 tax estimates for companies with May year end
2. 6th month revision of tax estimates for companies with October year-end
3. 9th month revision of tax estimates for companies with July year-end
4. Statutory filing of 2017 tax returns for companies with September year-end
5. Statutory filing of 2017 tax returns for individual who does not carry on business