

















2023 Tax Relief for Malaysian Resident Individual

<div>Self 自己</div> <div></div> <div>RM9,000</div>	<div>Husband/Wife/ Alimony payments 丈夫或妻子或 赡养费</div> <div></div> <div>RM4,000</div>	Each unmarried child ≤ 18 years old and is full time study 子女 - 18 岁以下和全日制学习	Each unmarried child ≥ 18 years old and is full time study 子女 - 18 岁以上和全日制学习
		<div>RM2,000</div> <div>Each unmarried child ≥ 18 years old & is full time study 子女 - 18 岁以上和全日制学习</div> <div>(A-Level, certificate, matriculation or preparatory courses) (A-Level, 证书, 或预科课程)</div> <div>RM2,000</div>	<div>(Diploma/Bachelor/higher) (文凭/ 学士/ 更高)</div> <div>RM8,000</div>
<div>Disable individual 残障人士 (自己) (addition relief for self)</div> <div></div> <div>RM6,000</div>	<div>Disable Husband/Wife (addition spouse relief) (残障伴侣)</div> <div></div> <div>RM5,000</div>	<div>Disable child 残障子女</div> <div></div> <div>RM6,000</div>	<div>Each unmarried disable child ≥ 18 years old 残障子女-18 岁以上和全日制 学习</div> <div>(diploma or higher)(文凭/ 更高)</div> <div>RM8,000</div>
<div>EPF contribution</div> <div></div> <div>RM4,000</div>	<div>Purchase of breastfeeding equipment for own use 购买母乳喂养设备 - 自用</div> <div></div> <div><ul style="list-style-type: none">child 2 years & belowwomen taxpayer only (once in every 2 years)</div> <div>RM1,000</div>		<div>Fees paid to child care centre and kindergarten 支付给育儿中心和幼儿园的费用</div> <div></div> <div><ul style="list-style-type: none">registered child care centre/ kindergartenchild 6 years and below</div> <div>RM3,000</div>
<div>SOCSSO contribution 社会保险金缴 款</div> <div></div> <div>RM350</div>	<div>Life insurance premiums 人寿保险</div> <div></div> <div>(for public servants under the pension scheme) RM7,000</div> <div>(other than public servants) RM3,000</div>	<div>Medical expenses for: - Serious disease, fertility treatment, and vaccination (max RM1,000) 重病、生育治疗和疫苗接种的医疗费用</div> <div>Complete medical examination including Covid-19 detection test (limited RM1,000) 完整的身体检查, 包括 Covid-19 检测测试 (限 RM1,000)</div> <div>Dental examination & treatment expenses (limited RM1,000) 牙科检查及治疗费用</div> <div>RM10,000</div>	<div>Supporting equipment (disabled self, spouse, child or parent) 辅助设备 (残疾的自己, 配偶, 子女或父母)</div> <div></div> <div>RM6,000</div>
<div>Private Retirement Scheme (PRS)/ Deferred Annuity 私人养老金计划和年金计划保费</div> <div></div> <div>RM3,000</div>	<div>Education and medical insurance 教育及医药保险</div> <div></div> <div>RM3,000</div>		<div>Medical expenses for parents RM8,000 父母的医药费</div> <div><ul style="list-style-type: none">1) Special need or care 特殊需要或照顾2) Full medical examination (limited to RM1,000) 完整的身体检查;3) Dental examination and treatment such as tooth extraction, filling, scaling and cleaning, teeth restoration and replacement 牙科检查及治疗费用</div>
<div>Education fee (self) 教育费 (自己)</div> <div></div> <div><ul style="list-style-type: none">Inclusive of tax relief of RM2,000 on up- skilling or self enhancement courses. For any skills recongnized by the Development of Skill Development, Ministry of Human Resources</div> <div>RM7,000</div>	<div>Net saving in SSPN 国民教育储蓄基金(SSPN)净值</div> <div></div> <div>RM8,000</div>		<div>A. Lifestyle 优质生活 (max RM2,500)</div> <div><ul style="list-style-type: none">reading materials includes electronic newspaperpersonal computer, smartphone or tabletinternet subscriptionfees for self-improvement courses</div> <div></div>
			<div>B. Lifestyle: sports equipment & activities for taxpayer, spouse and child (max RM1,000)</div> <div><ul style="list-style-type: none">sport equipment, sport training fees and gym membershipsport activity (rental or entrance fee for any sport facility/ registration fee for sport competitions</div>