



**HSS ADVISORY SDN BHD**  
(722956-M)

**Tax & Business Advisors**

# PERSONAL RELIEFS FOR 2022 TAX FILING

Prepared by: HSS Advisory Sdn Bhd



## *Medical Treatment, Special Needs and Carer Expenses for Parents*

- With effect from YA 2011, the medical treatment for own parent is extended to include expenses to care for parents – care provided through carer at home, day care centres or home care centres.
- Such claims must be evidenced by a qualified medical practitioner.
- ***Restricted to RM 8,000.00***



## *Medical Expenses*



- **Serious disease [ Self/ Spouse/ Child ]**
- **Complete medical examination [ Self/ Spouse/ Child ]**
- **Fertility treatment [ Self / Spouse ]**
- **Vaccination expenses [ Self / Spouse/ Child ] [ Restricted to RM 1,000 ]**
- ***Restricted to RM 8,000.00***
  - ***Complete medical examination can be claimed up to a maximum of RM 1,000 (The RM 1,000 is included as part of the RM 8,000 )***



## *Medical Expenses [ cont'd ]*

- *Covid-19 detection tests, receipts by hospital/medical practitioner registered with MMC or receipts for purchase of Covid-19 self detection test kits; and*
- *Mental health examination or consultation as evidenced by receipts issued by hospital, a psychiatrist within the meaning S.2 of the Mental Health Act 2001, a clinical psychologist registered with the Malaysia Allied Health Professions Act 2016 or a counsellor registered with the Board of Counsellors under the Counsellors Act 1998.*



## *Medical Expenses [ Cont'd ]*

### **Serious Diseases Includes the Treatment of:-**

i)	Acquired immune deficiency syndrome (AIDS)	ix)	Fulminant viral hepatitis
ii)	Parkinson's disease	x)	Head trauma with neurological deficit
iii)	Cancer	xi)	Brain tumour
iv)	Renal failure	xii)	Vascular malformation
v)	Leukaemia	xiii)	Major burns
vi)	Heart attack	xiv)	Major organ transplant
vii)	Pulmonary hypertension	xv)	Major amputation of limbs
viii)	Chronic liver disease		



## *Medical Expenses [ Cont'd ]*

### Vaccination expenses includes:-

i)	Pneumococcal	v)	Varicella
ii)	Human papillomavirus [ HPV ]	vi)	Meningococcal
iii)	Influenza	vii)	Tetanus-Diphtheria-Acellular-Pertussis [ TDAP ]
iv)	Rotavirus	viii)	Coronavirus

- Claimed up to a maximum of RM 1,000. However, the total amount claimed cannot exceed RM 8,000***

## *Basic Supporting Equipment for Disabled Individual [ Self/ Spouse/ Child / Parent ]*

- The disability need to be proved with 'OKU' card issued by the relevant authority.
- ***Restricted to RM 6,000.00***





## *Disabled Individual*

- The disability need to be proved with 'OKU' card issued by the relevant authority.
- ***Restricted to RM 6,000.00***





## *Disable Husband /Wife*

- The disability need to be proved by ‘OKU’ card issued by the relevant authority
- **Restricted to RM 5,000.00**





## *Relief for Spouse No Source of Income or Combined Assessment*

- **Restricted to RM 4,000.00**



**Spouse Relief**



# *Children Relief*



Description	Restricted to [ RM ]
Child under age of 18	RM 2,000 per child
Child who is age of 18 and above & receiving full time tertiary education ( Local )	RM 8,000 per child
Child who is age of 18 and above & receiving full time tertiary education ( Overseas )	RM 8,000 per child
Disable child	RM 6,000 per child
Disable child who is of 18 and above & receiving full time tertiary education	RM 14,000 per child

**Note : The disability need to proves by 'OKU' card issued by the relevant authority**



## *Children Relief [ continue ]*

- If you would like to claim child relief, please provide the following information:-
  - i) Name of children
  - ii) Date of birth
  - iii) Status [ Single / Married ]
  - iv) Disabled person [ Yes / No ]
  - v) Earning income in YA 2022 [ Yes / No ] [ If Yes, please state the amount ]
  - vi) Full time study in YA 2022 [ Yes / No ]
  - vii) Name of Institution
  - viii) Course of study
  - ix) Eligibility [ 100%, 50 % , Claimed by wife / husband ]



## *Life Insurance and Provident Fund*

Description	Restricted to [ RM ]
EPF [ Self / Spouse ]	RM 4,000
Life Insurance Premium [ Self / Spouse ]	RM 3,000



With effect from YA 2022, this relief is extended to include voluntary contributions ( eg. from individuals who are self-employed and retired public sector employees ).



# *Private Retirement Scheme [ PRS ] and Deferred Annuity*

- Restricted to RM 3,000.00





## *Educational & Medical Insurance*

- for an individual, husband, wife, or child.
- **Restricted to RM 3,000.00**



## *SOC SO*

- The scope of relief to cover employee contributions through the EIS
- **Restricted to RM 350.00**



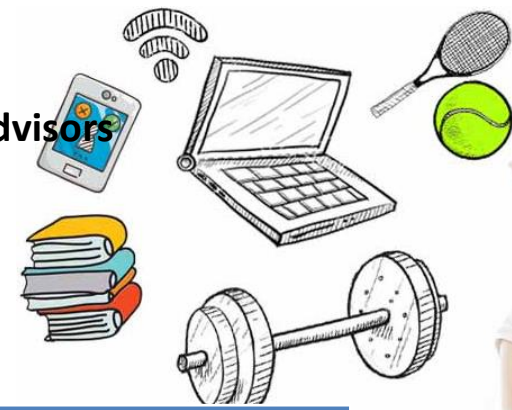


## *Educational Fees [ Self ]*

- Other than a degree at Masters or Doctorate level – Course of study in law, accounting, Islamic Financing, vocational, industrial, scientific or technology
- Degree at Masters or Doctorate level – Any course of study
- Any course of study undertaken for the purpose of up-skilling or self-enhancement recognized by the Director General of Skills Development under the National Skills Development Act 2006 (Restricted to RM 2,000)
- ***Restricted to RM 7,000.00***







## *Lifestyle Relief*

Relief	Restricted Amount
Purchase and subscription of reading materials (including electronic subscription)	RM 2,500
Purchase of sports equipment for sports activity defined under the Sports Development Act 1997	
Purchase of personal computer, smartphone or tablet (Not for business use)	
Payment of gym membership	
Payment of monthly bill for internet subscription (Under own name)	
Additional Relief	
Purchase of personal computer, smartphone or tablet	RM 2,500
Payment for related to sports activity: <ul style="list-style-type: none"><li>• Sport equipment defined under the Sport Development Act 1997;</li><li>• Rental or entrance fee to any sports facility;</li><li>• Registration fee for any sports competition where organizer is approved and licensed by Commissioner of Sports</li></ul>	RM 500

## *Net Deposit in Skim Simpanan Pendidikan Nasional [ SSPN ]*

- The amount claimable is the total deposit in 2022 less the total withdrawal in 2022
- ***Restricted to RM 8,000.00***



## ***Breastfeeding Equipment***

- Restricted to RM 1,000
- Deduction is allowed once in every two years for own use for a child aged 2 years and below



## ***Registered Childcare Centers & Kindergartens Fees***

- Restricted to RM 3,000
- Deduction is allowed for children aged up to 6 years old



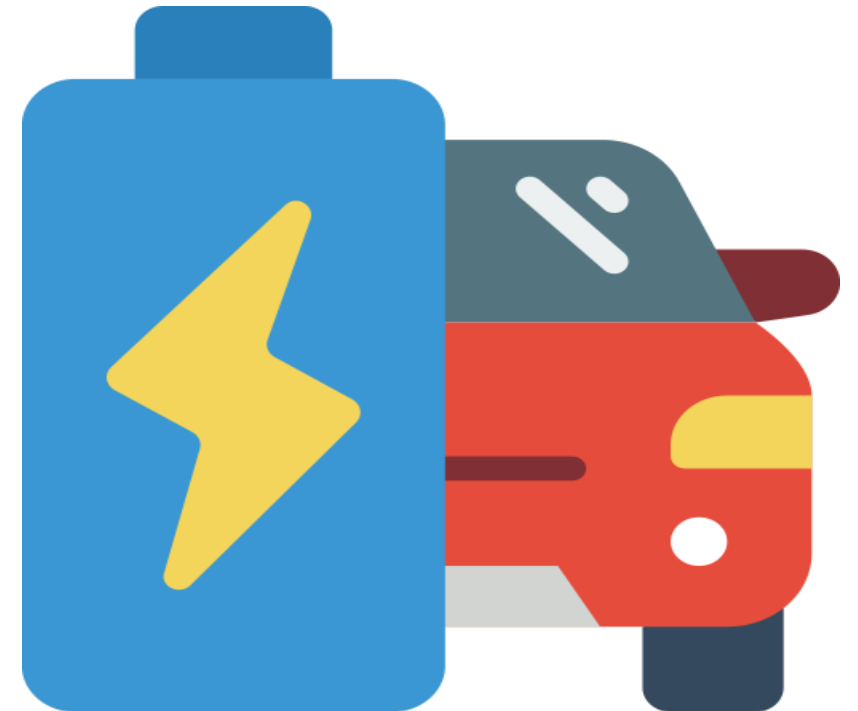
## *Domestic Travel Expenses*

- Restricted to RM 1,000
- Deduction is allowed for accommodation premises registered with the Commissioner of Tourism and entrance fee to a tourist attraction



## *Electronic Vehicle [EV]*

- Incurred for the payment of installation, rental, purchase including hire-purchase of equipment or subscription fees for used of EV charging facility for own vehicle.
- **Restricted to RM 2,500**







## ***Tax Deductions***

<b>No.</b>	<b>Description</b>
1.	Subscriptions to professional bodies to which membership is compulsory, such as the medical and legal professions.
2.	Cash donation to Government, State Government or Local Authorities
3.	Donation :-
	<b>a. Cash donation to approved institutions or organisations or funds approved by the DGIR</b>
	<b>b. Cash donation for any sports activity approved sports activity approved by the Minister of Finance</b>
	<b>c. Cash donation or cost of contribution in kind for any project of national interest approved by Ministry of Finance</b>
	<b>* 'a', 'b' and 'c' is 10% of aggregate income</b>
4.	Gift of artefacts, manuscripts or paintings to the Federal or State Government [ Valuation is made by Department of Museum Malaysia or National Archives ]

**Note : Please provide with original receipts**



## **Zakat**

- **Restricted to actual amount expended**

**Note : Please provide with original receipts**





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