



HSS ADVISORY SDN BHD
(722956-M)

Tax & Business Advisors

PERSONAL RELIEFS FOR 2023 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]
- Fertility treatment [Self / Spouse]
- Complete medical examination [Self/ Spouse/ Child]
- Vaccination expenses [Self / Spouse/ Child]
- Intervention expenditure for Autism, Attention Deficit Hyperactivity Disorder, Global Development Delay, Intellectual Disability, Down Syndrome and Specific Learning Disabilities [Restricted to RM 4,000]
- ***Restricted to RM 10,000.00***
 - ***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 10,000]***





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)	Leukemia	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 Disease 2019 (COVID-19)

- Claimed up to a maximum of RM 1,000. However, the total amount claimed cannot exceed RM 10,000***



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

- ***Restricted to RM 6,000.00***

Disable Husband /Wife

- ***Restricted to RM 5,000.00***

The disability need to be proved with ‘OKU’ card issued by the relevant authority.





Relief for Spouse No Source of Income or Elect for 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
Disabled child	RM 6,000 per child
Disabled 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 2023 [Yes / No] [If Yes, please state the amount]
 - vi) Full time study in YA 2023 [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]	RM 4,000
Life Insurance Premium [Self / Spouse] or Voluntary contribution to EPF	RM 3,000

With effect from YA 2023, this relief is extended to include civil servants' pension schemes, non-civil servants pension schemes and self-employed category.

Private Retirement Scheme [PRS] and Deferred Annuity

- Restricted to RM 3,000.00

Applicable from YA 2012 to YA 2025



Educational & Medical Insurance

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



SOCSSO

- The scope of relief to cover employee contributions to 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)
- ***Total amount claimed cannot exceed RM 7,000***





Lifestyle Relief

Relief	Restricted Amount
Purchase and subscription of reading materials (including electronic subscription) ! Excluding banned publications	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	
Payment for related to sports activity: <ul style="list-style-type: none">• Sport equipment defined under the Sport Development Act 1997;• Rental or entrance fee to any sports facility;• Registration fee for any sports competition where organizer is approved and licensed by Commissioner of Sports	RM 500

Net Deposit in Skim Simpanan Pendidikan Nasional [SSPN]

- The amount claimable is the total deposit in 2023 less the total withdrawal in 2023
- ***Restricted to RM 8,000.00***



Childcare Center & Kindergarten Fees

- **Restricted to RM 3,000.00**
- Deduction is allowed for children aged up to 6 years old
- **Registered** with Department of Social Welfare / Ministry of Education

Breastfeeding Equipment

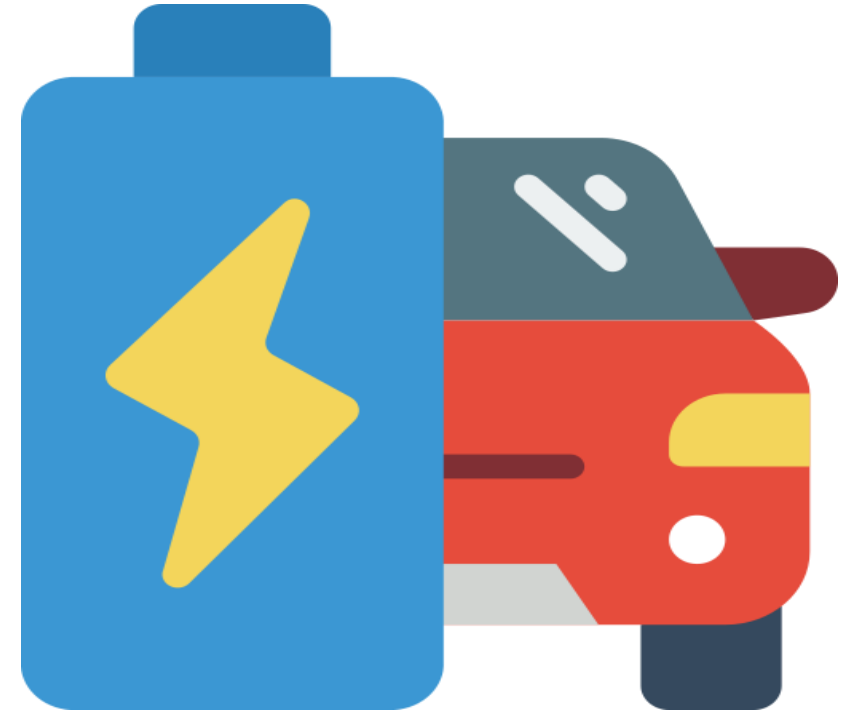
- **Restricted to RM 1,000.00**
- Deduction is allowed once in every two years for own use for a child aged 2 years and below





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 (not for business purpose).
- **Restricted to RM 2,500**





Tax Deductions

No.	Description
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 :- a. Cash donation to approved institutions or organisations or funds approved by the DGIR b. Cash donation for any sports activity approved sports activity approved by the Minister of Finance c. Cash donation or cost of contribution in kind for any project of national interest approved by Ministry of Finance
	* 'a', 'b' and 'c' is 10% of aggregate income
4.	Gift of artefacts, manuscripts or paintings to the Government 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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