



**CCS Tax Consultancy Sdn. Bhd.**

Company No: 675028-W

No 38-1 Jalan Radin Anum, Bandar Baru Seri Petaling, 57000 Kuala Lumpur.

Tel No: 03-9058 8313 / 03-9059 1393 Fax No: 03-9054 0331 Website: www.ccs-co.com Email: tax@ccs-co.com

**INDIVIDUAL TAX RELIEF**

| Relief Types   | YA 2020<br>(RM) | YA 2021<br>(RM) |
|--|-----------------|-----------------|
| Personal relief  |                 |                 |
| (a) Self   | 9,000.00        | 9,000.00        |
| (b) Disabled individual - <b>additional relief</b>   | 6,000.00        | 6,000.00        |
| Medical treatment, special needs or carer expenses for parents   | 5,000.00        | 8,000.00        |
| OR:  |                 |                 |
| (Medical condition certified by medical practitioner)  |                 |                 |
| Parental care relief:-   |                 |                 |
| (a) father   | 1,500.00        | -               |
| (b) mother   | 1,500.00        | -               |
| <b>[YA 2016 to YA 2020]</b>  |                 |                 |
| Basic supporting equipment for disabled taxpayer, spouse, children or parent   | 6,000.00        | 6,000.00        |
| Education fees (Self)  |                 |                 |
| (a) Other than a degree at masters or doctorate level – Course of study in law, accounting, Islamic financing, technical, vocational, industrial, scientific or technology | 7,000.00        | 7,000.00        |
| (b) Degree at masters or doctorate level – Any course of study   |                 |                 |
| (c) Expanded to include upskilling courses   |                 |                 |
| <b>【limited to RM 1,000 for YA 2021 and YA 2022】 only</b>  |                 |                 |
| Medical expenses for serious diseases for self, spouse or children   |                 |                 |
| Complete medical examination for self, spouse, children <b>【Restricted to Year 2020: RM 500; Year 2021 : RM 1,000】</b>   |                 |                 |
| (i) <i>pneumococcal</i> ;  |                 |                 |
| (ii) <i>human papillomavirus (HPV)</i> ;   |                 |                 |
| (iii) <i>influenza</i> ;   |                 |                 |
| (iv) <i>rotavirus</i> ;  |                 |                 |
| (v) <i>varicella</i> ;   |                 |                 |
| (vi) <i>meningococcal</i> ;  |                 |                 |
| (vii) <i>TDAP combination (tetanus-diphtheriaacellular-pertussis)</i> ; and  |                 |                 |
| (viii) <i>Coronavirus Disease 2019 (COVID-19)</i>  | 6,000.00        | 8,000.00        |

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| <b>Relief Types</b>  | <b>YA 2020<br/>(RM)</b> | <b>YA 2021<br/>(RM)</b>  |
|--|-------------------------|--|
| Lifestyle – expenses for use / benefit of self, spouse or child in respect of:<br><br>(a) Purchase of books / journals / magazines / newspapers / other similar publications (Not banned reading materials)<br><br><b>[From YA 2021, the scope of lifestyle relief is expanded to include subscription of electronic newspapers.]</b><br><br>(b) Purchase of computer, smartphone or tablet (Not for business use)<br><br>(c) Purchase of sport equipment for sports activity defined under the Sports Development Act 1997 and payment of gym membership<br><br>(d) Payment of monthly bill for internet subscription (under own name)<br><br>(e) <b>Expenses relating to sports equipment, entry / rental fees for facilities, including participation fees in sports competition.</b> | 2,500.00                | <b>2,500.00</b><br><br><br><br><br><br><br><br><br><br><br><br><br><b>500.00</b> |
| <b><i>Tax Relief for purchase of personal computer, smartphone or tablet</i></b><br><b>【 Effective from 01.06.2020 - 31.12.2020 】</b><br><b>Finance Act 2020 - Amendment of section 46(1)(t) of ITA 1967</b>   | <b>2,500.00</b>         | -  |
| Purchase of breastfeeding equipment for own use for a child aged 2 years and below (Deduction allowed once in <b>every two years</b> of assessment)  | 1,000.00                | <b>1,000.00</b>  |
| Child care fees to a registered child care centre / kindergarden for a child aged 6 years and below<br><br><b>Finance Act 2020 - Amendment of section 46(1)(r) of ITA 1967</b><br><b>Tax Relief for payment to Childcare Centre &amp; kindergarten</b>   | <b>3,000.00</b>         | <b>3,000.00</b>  |
| Net deposit in Skim Simpanan Pendidikan Nasional (Total deposit in YA 2020 /2021 <b>MINUS</b> total withdrawal in YA 2020/2021) ( <b>Extended up to YA 2025</b> )  | 8,000.00                | <b>8,000.00</b>  |
| Spouse relief / Alimony payment<br>* For spouse who has no total income ; OR<br>*Alimony payment to former wife (with formal agreement)  | 4,000.00                | <b>4,000.00</b>  |
| Disabled spouse – <b>additional relief</b>   | <b>3,500.00</b>         | <b>5,000.00</b>  |



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**INDIVIDUAL TAX RELIEF**

| Relief Types  | YA 2020 (RM) | YA 2021 (RM) |
|---|--------------|--------------|
| Child:  |              |              |
| (a) EACH <b>unmarried</b> child and under the age of 18 years old   | 2,000.00     | 2,000.00     |
| (b) EACH <b>unmarried</b> child of 18 years and above is receiving full-time education ("A Level" , certificate, matriculation or preparatory courses).   | 2,000.00     | 2,000.00     |
| (c) EACH <b>unmarried</b> child of 18 years and above that:<br>i. Receiving further education in Malaysia in respect of an award of diploma or higher (excluding matriculation / preparatory courses.<br>ii. Receiving further education outside Malaysia in respect of an award of degrees or its equivalent (including Master or Doctorate)<br>iii. The instruction and educational establishment shall be approved by the relevant government authority. | 8,000.00     | 8,000.00     |
| Disabled child  | 6,000.00     | 6,000.00     |
| Additional exemption of RM 8,000 for disabled child age 18 years old and above, not married and pursuing diplomas or above qualification in Malaysia @ bachelors degree or above outside Malaysia in program and in Higher Education Institute that is accredited by related Government authorities.  | 8,000.00     | 8,000.00     |
| Life insurance and EPF  |              |              |
| ~ Life insurance premium ( <b>Pensionable public servant category up to RM 7,000</b> )  | 3,000.00     | 3,000.00     |
| ~ Contribution to EPF / approved scheme   | 4,000.00     | 4,000.00     |
| Deferred Annuity And Private Retirement Scheme (PRS) - with effect from year assessment 2012 until year assessment 2021 ( <b>Extended up to YA 2025</b> )   | 3,000.00     | 3,000.00     |
| Insurance premium for education or medical benefits   | 3,000.00     | 3,000.00     |
| Contribution to the Social Security Organisation (SOCSSO)   | 250.00       | 250.00       |
| <b>Domestic Travel Relief</b>   |              |              |
| Individual resident for the following domestic travel expenses incurred:-<br><br>Accommodation expenses at premises registered with the Ministry of Tourism, Arts and Culture Malaysia; and entrance fee to tourist attractions   | 1,000.00     | 1,000.00     |
| <b>Finance Act 2020 - Amendment of section 46(1)(s) of ITA 1967<br/>【 Expenditure made between 01.03.2020 to 31.12.2020 】</b>   |              |              |

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