

Personal Tax Relief 2023

Tax Relief for Individual & Spouse



Education Fees (Self)

RM 7,000



PRS

RM 3,000



**Husband/Wife/
Alimony Payments**

RM 4,000



EPF

RM 4,000



Life Insurance (Self & Spouse)

RM 3,000



SOCSSO & EIS

RM 350

Tax Relief for Whole Family (Individual, Spouse & Child)



**Education or
Medical Insurance**

RM 3,000



**EV Charging
Facilities**

RM 2,500



**Medical Expenses
on Serious Diseases**

- ***RM4,000: Expenses for children with learning disabilities***
- **RM1,000: Complete medical examination & Covid-19 detection test expenses**
- **RM1,000: Vaccination expenses**

RM 10,000

Proposed in Budget 2023, subject to LHDN announcement



Sports Equipment

- Purchase of sports equipment
- Rental/entry fees for sports facilities
- Registration fees in sports competition

RM 500



Lifestyle

- Books & magazines
- Sport equipment
- Computer & smartphone
- Internet subscription

RM 2,500

Tax Relief for Child



Ordinary Child Relief

- Child < 18 years old

RM 2,000

- Child > 18 years old
- Receiving full time education, diploma & degree onward

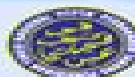
RM 8,000



Childcare Fee

- Child aged <6

RM 3,000



**SSPN's Scheme
(Children)**

RM 8,000



**Breastfeeding
Equipment**

- Working woman
- Once every 2 years

RM 1,000

Tax Relief for Disabled Person



**Disabled
Individual**

RM 6,000



**Basic Supporting
Equipment**

RM 6,000



**Disabled
Child Relief**

RM 6,000



**Disabled
Spouse**

RM 5,000

Tax Relief for Parents



**Medical Expenses for
Parents**

- Including medical treatment expenses, special needs or care expenses

RM 8,000

Tax Relief

OECD



Tax Relief:

General Revenue Financing of the Social Security System Louis Esposito, David Podoff, 1978 USA Report compiling draft legislation proposals for social security financing reviews bills that would provide general revenue financing of 1 low income social security tax relief 2 general social security tax relief 3 benefit increases and 4 the medicare health insurance programme References and statistical tables *Congressional Record*, Internal Revenue Bulletin United States. Bureau of Internal Revenue, 1955

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