



L & CO. (AF002133)

CHARTERED ACCOUNTANTS

18A, Jalan Sasa 2,

Taman Gaya,

81800 Ulu Tiram, Johor.

Tel: +603-2780 3885 Fax: +607-8631003

Individual Relief Types 2018	RM
1 Self and Dependent	9,000.00
2 Life insurance and EPF (Self and Spouse)	6,000.00 (Limited)
3 Husband/Wife/Alimony Payments	4,000.00 (Limited)
4 Ordinary Child relief	2,000.00 (Limited)
5 Education Fees (Self)	7,000.00 (Limited)
6 Personal Retirement Scheme Voluntary Contribution	3,000.00 (Limited)
7 Net saving in SSPN's scheme (Children)	6,000.00 (Limited)
8 Insurance premium for education or medical benefit (Self, spouse, children)	3,000.00 (Limited)
9 Complete medical examination (Part of the Item 13)	500.00 (Limited)
10 Disabled Individual	6,000.00
11 Basic supporting equipment (Disabled self, spouse, child or parent)	6,000.00 (Limited)
12 Medical expenses on serious diseases (Self, spouse & children)	6,000.00 (Limited)
13 Disabled Child relief	6,000.00 (Limited)
14 Medical expenses for parents	5,000.00 (Limited)
15 Disable Wife/Husband	3,500.00 (Limited)
16 Child age 18 years old and above, not married and receiving full-time tertiary education	8,000.00 (Limited)
17 Parental care for own parents (per person)	1,500.00 (Limited)
18 Social Security Organisation (Socso) Scheme	250.00 (Limited)
19 Lifestyle (Books & magazines, sport equipments, computer & smartphone, broadband, gymnasium membership fee)	2,500.00 (Limited)
20 Breastfeeding equipment (Only for child aged up to 2 years of age, working women, once every two years)	1,000.00 (Limited)
21 Fees paid to childcare centres and kindergartens (Only for child aged up to 6 years of age)	1,000.00 (Limited)