

L & CO. PLT (AF002133 LLP0012804-LCA) CHARTERED ACCOUNTANTS 18A, Jalan Sasa 2, Taman Gaya, 81800 Ulu Tiram, Johor. Tel:+607-859 0410 Fax: +607-859 0411

Individual Relief Types 2021		RM	Documents Needed
1	Self and Dependent	9,000.00	N/A
2	Husband/Wife/Alimony Payments	4,000.00	N/A / Lawyer letter
3	Ordinary Child relief	2,000.00	Child IC
4	Child age 18 years old and above, not married and receiving full-time tertiary education	8,000.00	Child IC & School fee receipt
5	Education Fees (Self)	7,000.00	School fee receipt
6	Life insurance (Self and Spouse)	3,000.00	Insurance statement
7	Insurance premium for education or medical benefit (Self, spouse, children)	3,000.00	Insurance statement
8	Personal Retirement Scheme Voluntary Contribution	3,000.00	PRS statement
9	Net saving in SSPN's scheme (Children)	8,000.00	SSPN statement
10	Complete medical examination (Part of the Item 13)	1,000.00	Receipt
11	Disabled Individual	6,000.00	OKU cert
12	Basic supporting equipment (Disabled self, spouse, child or parent)	6,000.00	Receipt
13	Medical expenses on serious diseases (Self, spouse & children) & cost of fertility treatment for married couples [including RM1,000 for medical examination expenses (max) and RM1,000 for vaccination expenses (max)]	8,000.00	Receipt
14	Disabled Child relief	6,000.00	OKU cert
15	Disable Wife/Husband	5,000.00	OKU cert
16	Medical expenses for parents	8,000.00	Receipt
17	EPF	4,000.00	Salary slip/ Form EA
18	Social Security Organisation (Socso) Scheme	250.00	Salary slip/ Form EA
19	Lifestyle (Books & magazines, sport equipments, computer & smartphone, broadband, gymnasium membership fee)	2,500.00	Receipt
20	Breastfeeding equipment (Only for child aged up to 2 years of age, working women, once every two years)	1,000.00	Receipt
21	Fees paid to childcare centres and kindergartens (Only for child aged up to 6 years of age)	3,000.00	School fee receipt



L & CO. PLT (AF002133 LLP0012804-LCA) CHARTERED ACCOUNTANTS 18A, Jalan Sasa 2, Taman Gaya, 81800 Ulu Tiram, Johor. Tel:+607-859 0410 Fax: +607-859 0411

Individual Relief Types 2021		RM	Documents Needed
22	Qualifying domestic travel expenses (Between 01/03/2020 to 31/12/2021)		
	-Accommodation fees on tourist accommodation premises registered with the Ministry of Tourism, Arts and Culture Malaysia -Entrance fees to tourist attractions	1,000.00	Receipt
23	Purchase of handphones, notebooks or tablets (From 01/06/2020 to 31/12/2021)	2,500.00	Receipt
24	Purchase of sports equipment, rental/entry fees for sports facilities and registration fees in sports competition (For the use of taxpayer, spouse or children)	500.00	Receipt