

## Reliefs for Resident Individual

Year of Assessment	2001 - 2003 RM	2004 RM	2005 RM	2006 RM	2007 - 2009 RM
Personal relief (each)	8,000	8,000	8,000	8,000	8,000
Disabled taxpayer	5,000	5,000	6,000	6,000	6,000
Wife relief (claimed by husband)					
: Wife elects joint assessment or is a house wife	3,000	3,000	3,000	3,000	3,000
: Wife disabled (additional relief)	2,500	2,500	3,500	3,500	3,500
Husband relief (claimed by wife)					
: Husband elects joint assessment with wife or husband is not working	3,000	3,000	3,000	3,000	3,000
: Husband disabled (additional relief)	2,500	2,500	3,500	3,500	3,500
Medical expenses for parents (restricted to)	5,000	5,000	5,000	5,000	5,000
Medical examination expenses (max RM500) to be included in medical expenses on serious disease for taxpayer, spouse, and children (with receipts) (restricted to)	5,000	5,000	5,000	5,000	5,000
Supporting equipment for disabled taxpayer, spouse, children or parents (restricted to)	5,000	5,000	5,000	5,000	5,000
Unmarried child relief (either claimed by husband or wife)					
: Disabled child	5,000	5,000	5,000	5,000	5,000
: Children (> 18 years) studying in local universities or college (per child)	4 x 800	4 x 1,000	4 x 1,000	-	-

<b>Year of Assessment</b>	<b>2001 - 2003 RM</b>	<b>2004 RM</b>	<b>2005 RM</b>	<b>2006 RM</b>	<b>2007 - 2009 RM</b>
: Others (per child)	800	1,000	1,000	1,000	1,000
: Children ( > 18 years) studying in universities or college (per child)	-	-	-	4,000	4,000
Disabled					
: Children ( > 18 years) studying in universities or college (per child)	-	-	-	9,000	9,000
EPF or approved fund (contributed by employee) and life insurance premium for taxpayer/spouse(restricted to )	5,000	5,000	6,000	6,000	6,000
Insurance premium on education/medical taxpayer/spouse/children (restricted to)	3,000	3,000	3,000	3,000	3,000
Premium on EPF annuity scheme (restricted to)	1,000	1,000	1,000	1,000	1,000
Education fees paid by taxpayer for his own improvement in relation to (Y/A 2007 to include Islamic finance, Y/A 2006 to include law and accounting) technical, vocational, industrial, scientific or technological skills or qualifications (restricted to)  YA2008 extent to postgraduate and doctorate studies of all courses.	5,000	5,000	5,000	5,000	5,000
Purchase of books, journals, magazines and other similar publications for the use of taxpayer, spouse or children (with receipts) (restricted to)	500	500	700	700	1,000
Contribution to Skim Simpanan Pendidikan Nasional (SSPN)	-	-	-	3,000	3,000

<b>Year of Assessment</b>	<b>2001 - 2003 RM</b>	<b>2004 RM</b>	<b>2005 RM</b>	<b>2006 RM</b>	<b>2007 - 2009 RM</b>
Purchase of sports equipment	-	-	-	-	300
Personal computer for personal use (restricted to once every 3 years)	-	-	-	-	3,000
Interest expense relief on acquisition of residential property - Sales & Purchase agreement executed during 10.3.2009 to 31.12.2010 - Restricted to one residential property - No income derived from such property	-	-	-	-	10,000