



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 2022	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 -Child age below 18 years old or -Child age 18 years old and above, receiving full-time instruction (Matriculation Course/Pre-Degree/A-Level)	2,000.00	Child IC & School fee receipt
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) -Other than a degree at Masters or Doctorate level -Degree at Masters or Doctorate level -Course of study undertaken for the purpose of up-skilling or self-enhancement (Up to RM2,000)	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 Deferred Annuity & Personal Retirement Scheme Voluntary Contribution (YA2022 - YA2025)	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 & COVID-19 detection test (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 and Employment Insurance System (EIS)	350.00	Salary slip/ Form EA
19 Lifestyle (Books, magazines, newspaper, sport equipments, computer & smartphone or tablet, 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



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Individual Relief Types 2022	RM	Documents Needed
22 Qualifying domestic travel expenses (Extended until 31/12/2022) -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 (Extended until 31/12/2022)	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
25 Expenses related to Electric Vehicle (EV) charging facilities (Including installation, rental, Hp of equipment or subscription fees)	2,500.00	Receipt