



**MyDigital ID
Integration**

e-Ansuran

**Tax Audit Framework
on Income Tax and
Employer (RKA CPM)**

**MyInvois e-POS
System**

TAX RELIEF

RESIDENT INDIVIDUAL

YEAR ASSESSMENT
2024

INDIVIDUAL RELIEF



**HUSBAND / WIFE /
ALIMONY TO
FORMER WIFE**
RM4,000



**INDIVIDUAL &
DEPENDENT
RELATIVES**
RM9,000



**EDUCATION FEES
(SELF)**
RM7,000



**FURTHER
DEDUCTION**
DISABLED INDIVIDUAL
RM6,000

**DISABLED
HUSBAND / WIFE**
RM5,000

- I) TERTIARY LEVEL OTHER THAN A
MASTERS OR DOCTORATE
DEGREE LEVEL
- II) MASTERS OR DOCTORATE
DEGREE LEVEL
- III) COURSE OF STUDY UNDERTAKEN
FOR THE PURPOSE OF UP-SKILLING
OR SELF-ENHANCEMENT
(RESTRICTED TO RM2,000)

INSURANCE & CONTRIBUTIONS



**PRIVATE RETIREMENT
SCHEME AND
DEFERRED ANNUITY**
RM3,000

**EDUCATION AND MEDICAL
INSURANCE (INDIVIDUAL,
HUSBAND, WIFE OR CHILD)**
RM3,000



**SSPN
(NET DEPOSIT)**
RM8,000

**SOCSSO / EMPLOYMENT
INSURANCE SYSTEM**
RM350



LIFE INSURANCE AND EPF
RM7,000

- I) LIFE INSURANCE PREMIUM /
CONTRIBUTION TO
EPF (VOLUNTARY) / BOTH
(RESTRICTED TO RM3,000)
- II) CONTRIBUTION TO EPF
(VOLUNTARY / COMPULSORY) /
APPROVED SCHEME
(RESTRICTED TO RM4,000)

LIFESTYLE

LIFESTYLE
RM2,500

BENEFIT OF SELF, SPOUSE OR CHILD

- I) PURCHASE OR SUBSCRIPTION READING MATERIALS
- II) PURCHASE OF PERSONAL COMPUTER,
SMARTPHONE / TABLET
- III) INTERNET SUBSCRIPTION BILL (OWN NAME)
- IV) SKILL IMPROVEMENT / PERSONAL DEVELOPMENT
COURSE FEE



**LIFESTYLE -
ADDITIONAL EXPENSES
BENEFIT OF SELF, SPOUSE
OR CHILD**
RM1,000

- I) PURCHASE OF SPORTS EQUIPMENT
- II) RENTAL / ENTRANCE FEE TO
ANY SPORTS FACILITY
- III) REGISTRATION FEE FOR
SPORTS COMPETITION
- IV) GYMNASIUM MEMBERSHIP
FEE / SPORTS TRAINING



**INSTALLATION / RENTAL / PURCHASE /
SUBSCRIPTION FEE OF ELECTRIC
VEHICLES CHARGING FACILITY
FOR OWN VEHICLE**
RM2,500



MEDICAL & SPECIAL NEEDS



MEDICAL EXPENSES
RM10,000
(SELF, SPOUSE OR CHILD)

- I) SERIOUS DISEASE
- II) FERTILITY TREATMENT
(SELF OR SPOUSE)
- III) VACCINATION
(RESTRICTED TO RM1,000)
- IV) DENTAL EXAMINATION AND
TREATMENT (RESTRICTED TO RM1,000)
- RESTRICTED TO RM1,000 FOR:**
 - ✓ COMPLETE MEDICAL EXAMINATION;
 - ✓ COVID-19 DETECTION TEST; AND
 - ✓ MENTAL HEALTH EXAMINATION /
CONSULTATION
- V) DIAGNOSIS / EARLY INTERVENTION /
REHABILITATION LEARNING DISABILITY CHILD
(RESTRICTED TO RM4,000)



**EXPENSES FOR
PARENTS**
RM8,000

- I) MEDICAL TREATMENT, DENTAL
TREATMENT, SPECIAL NEEDS
AND CARER EXPENSES
- II) COMPLETE MEDICAL EXAMINATION
(RESTRICTED TO RM1,000)

**BASIC SUPPORTING EQUIPMENT
FOR DISABLED
(SELF, SPOUSE, CHILD OR
PARENT)**
RM6,000



CHILD RELIEF



**ADDITIONAL RELIEF
DISABLED CHILD**
RM8,000

- I) AGE OF 18 YEARS AND ABOVE
- II) UNMARRIED
- III) FULL TIME INSTRUCTION
(DIPLOMA AND ABOVE IN
MALAYSIA / DEGREE AND ABOVE
OUTSIDE MALAYSIA)



**UNMARRIED
CHILD UNDER THE
AGE OF 18 YEARS**
RM2,000



**UNMARRIED
DISABLED CHILD**
RM6,000



CHILD - 18 YEARS AND ABOVE

RM2,000

- I) UNMARRIED
- II) FULL TIME INSTRUCTION

RM8,000

- I) UNMARRIED
- II) FULL TIME INSTRUCTION
(DIPLOMA AND ABOVE IN
MALAYSIA / DEGREE AND ABOVE
OUTSIDE MALAYSIA)



**REGISTERED
CHILDCARE CENTRE /
KINDERGARTEN FEE**
RM3,000

- I) AGE 6 YEARS OLD AND BELOW
- II) DEDUCTION ALLOWED EITHER BY
HUSBAND OR WIFE



**PURCHASING OF
BREASTFEEDING
EQUIPMENT**
RM1,000

- I) WOMEN TAXPAYERS ONLY
- II) CHILD AGE 2 YEARS OLD AND BELOW
- III) ALLOWED ONCE IN EVERY 2
YEARS OF ASSESSMENT

Updated as at : 17 December 2024

Disclaimer: This illustration serves as only a summary. For more information, please visit www.hasil.gov.my

What's **New @ HASiL?**

MyDigital ID



- National Digital Identity initiative that is secure, efficient and trusted
- Enables Malaysians to access government and private digital services easily and securely



Objectives

- Empowering citizens through technology for digital inclusivity
- Enhancing services accessibility

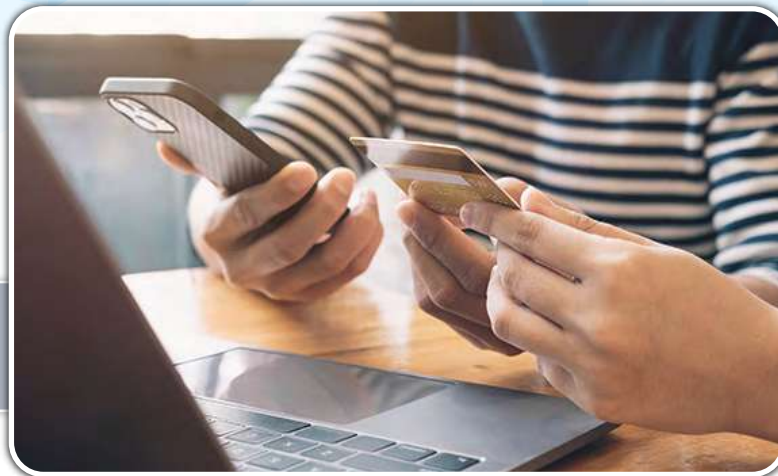


MyDigital ID Functions in HASiL

- Serves as a **Single Sign On (SSO)**
- Tax Identification Number (TIN) Search via MyTax
- Used in the Sumbangan Tunai Rahmah (STR) System

What's **New** @ **HASiL**?

e-Ansuran



- Starting 5th March 2025
- Access to e-Ansuran via MyTax portal
- Enables taxpayers to apply for installment payments of outstanding or remaining tax online
- Simplifies the installment application process for outstanding or remaining tax payments for taxpayers
- Allows automatic approval without requiring any supporting documents

Eligibility criteria for e-Ansuran application:

- Total application amount must exceed RM 300.00 and above
- Number of installments must be between two (2) to six (6) payments
- Applicable only for income tax installments (including any applicable increases)
- Does not apply to existing active installment plans

New Operations of Klang Valley Civil Litigation Branch (CGLK) Selangor

The Inland Revenue Board of Malaysia (HASiL) remains committed to strengthening the effectiveness of tax-related legal case management through the specialization of civil actions and prosecutions.

This initiative aims to optimize strategies in addressing tax leakages, increasing national revenue collection, and enhancing service quality for taxpayers.

Starting 1 March 2025, Klang Valley Civil Litigation Branch (CGLK) Selangor will operate with specialized legal actions at the following two locations:

Address	Activity	Functions
Shah Alam Tingkat 13, Plaza Perangsang, Persiaran Perbandaran, 40000 Shah Alam, Selangor	Prosecution Section (Selangor)	Handling of Notis Pemberitahuan Tindakan Pendakwaan cases under the Income Tax Act (ACP) 1967, Real Property Gains Tax Act (ACKHT) 1976, and Income Tax Rules 1994, involving form related cases, Monthly Tax Deduction (PCB) cases, CP204 installment cases and CKHT cases.
Petaling Jaya Tingkat 12, No.8, Jalan PJU 8/8A, Bandar Damansara Perdana, 47820 Petaling Jaya, Selangor	Civil Section (Selangor)	Handling of cases involving civil litigation actions in court, including cases of release under Section 104 of the Income Tax Act (ACP) 1967

Taxpayers can seek tax law advisory services at the IRBM Service Counter available at the HASiL CGLK Office. The operating hours for the IRBM Service Counter are as follows:

Day	Operation Time
Monday - Friday	8:00 am - 5:00 pm

The CGLK HASiL office at the address below has been closed effective **1 March 2025**.

Tingkat 1, Pejabat Satelit Klang
Prima Klang Avenue (Blok A)
Jalan Kota/KS 1, 41000 Klang, Selangor

Tax Audit Framework on Income Tax and Employer (RKA CPM)

➤ Effective starting 15th March 2025

Objectives:

- Standardize the implementation of tax audits
- Ensure the process is conducted in an organized, professional manner and in accordance with the applicable laws
- Define the rights and responsibilities of audit officers, taxpayers, and tax agents
- Improve tax compliance and contribute to national economic development
- Ensure audits are carried out fairly, transparently, and equitably



Scope of RKA CPM:

- Income tax audit
- Capital gains tax audit
- Employer audit
- Withholding tax audit
- Labuan business activity audit

Access to RKA CPM:

- Visit the official HASiL portal: <https://www.hasil.gov.my/>
- Click menu: **Legislation** > **Tax Audit Framework** > **Tax Audit Framework on Income Tax and Employer**; or
- Quick access via link:

Tax Audit Framework on Income Tax and Employer (available in Malay version only)

<https://www.hasil.gov.my/media/z12c452k/20250315-rka-cpm.pdf>

What's **New @ HASiL?**

MyInvois e-POS System

- Digital Point-of-Sale (POS) platform for micro and small enterprises (PMKS) with income or yearly sales under RM 250,000

Key Functions:

- Sales management
- Accounting
- Inventory management
- Financial reporting

Purpose:

- Strengthen the implementation of e-Invois
- Support the business ecosystem
- Enable sellers to issue e-Invoices during transactions or upon the buyer's request after the transaction

