

336/2020

CCS Insights

What types of relief are claimable for Individual Taxpayer in 2020 – Husband Relief

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	2020
 <p style="color: cyan; font-size: 1.5em;">个人所得税 所享有的减免</p>	<h2 style="margin: 0;">Husband Relief</h2> <p style="color: white; font-size: 1.2em; margin-top: 20px;">丈夫减免</p>
What Types of Relief are Claimable for Individual Taxpayer in 2020	<div style="display: flex; justify-content: space-between;"> 25-Dec-20 2 </div>

13.2 Husband Relief 丈夫减免

Y/A 2020



Conditions applying	Amount of relief	Law
Where husband has no source of income, or no total income he elects for joint assessment	4,000	s 45A
Further relief if the husband is disabled	3,500	

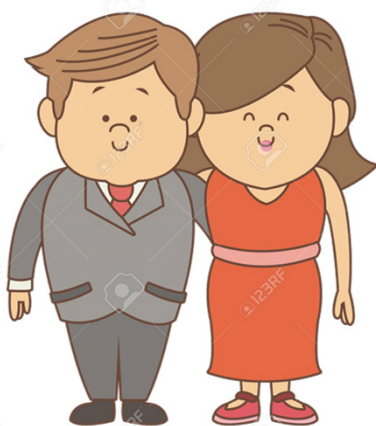
适用条件	减免数额	条规
配偶与他/她同住	4,000	s 45A
如果丈夫是残疾人士，额外减免	3,500	

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Husband Relief 丈夫减免



- Wife allowed relief where husband has no source of income, or no total income or he elects for joint assessment under wife's name.
- The deduction can be allowed to one wife only even though the husband has more than one wife

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Husband Relief 丈夫减免



- Effective from YA 2017, the relief of RM4,000 will not apply if the husband has income derived from sources outside of Malaysia and the gross income from such sources exceeds the amount of relief provided for.
- However, the change would not be applicable for a husband who is disabled.



25-DEC-20

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