

**CONTROLLING OFFICER'S REPLY**

**FSTB(Tsy)131**

**(Question Serial No. 6762)**

Head: (76) Inland Revenue Department

Subhead (No. & title): ()

Programme: (1) Assessing Functions

Controlling Officer: Commissioner of Inland Revenue (WONG Kuen Fai)

Director of Bureau: Secretary for Financial Services and the Treasury

Question:

Regarding the implementation of the Voluntary Health Insurance Scheme (VHIS), please provide in table form the numbers of tax deduction claims received, tax deduction claims approved and the amount of tax deducted, as well as the manpower and expenditure involved in handling tax deduction claims in the past 2 years.

Asked by: Hon CHAN Han-pan (LegCo internal reference no.: 51)

Reply:

Qualifying premiums paid under the Voluntary Health Insurance Scheme (VHIS) policy is tax deductible and the deduction is applicable to a year of assessment commencing on or after 1 April 2019 (i.e. year of assessment 2019/20 onwards). The Inland Revenue Department (IRD) will issue the Tax Returns – Individuals for the year of assessment 2019/20 soon for taxpayers to make the first application. The required statistical information for the year of assessment 2019/20 will only be available after taxpayers have filed the tax returns and the assessment work is completed by the IRD.

Processing of tax deduction claims is part of the IRD officers' daily work. The IRD does not have specific breakdown on manpower and expenditure for handling the above work.

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