

CONTROLLING OFFICER'S REPLY

(Question Serial No. 2606)

Head: (76) Inland Revenue Department

Subhead (No. & title): ()

Programme: (1) Assessing Functions

Controlling Officer: Commissioner of Inland Revenue (TAM Tai Pang)

Director of Bureau: Secretary for Financial Services and the Treasury

Question:

How many policy holders of the Voluntary Health Insurance Scheme policies made claims for tax deduction for the years of assessment 2019/20 and 2020/21? How many tax deduction claims were approved and what were the amounts of tax deducted?

Asked by: Hon LEUNG Mei-fun, Priscilla (LegCo internal reference no.:171)

Reply:

As at 28 February 2021, about 158 000 taxpayers had applied for tax deductions for qualifying premiums paid under the Voluntary Health Insurance Scheme Policy (VHIS) for the year of assessment 2019/20, and about 152 000 of them had been allowed for the deductions. The total amount of premiums allowed is about \$998 million. The remaining cases are not required to pay tax without deducting VHIS.

The Inland Revenue Department will issue the Tax Return - Individuals for the year of assessment 2020/21 later this year. The required statistical information for that year of assessment will only be available after the taxpayers have filed the tax returns and the assessment work is completed.