

CONTROLLING OFFICER'S REPLY

(Question Serial No. 0025)

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 2021/22 and 2022/23? 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.: 25)

Reply:

As at 28 February 2023, about 340 000 taxpayers had applied for tax deductions for qualifying premiums paid under the Voluntary Health Insurance Scheme Policy (VHIS) for the year of assessment 2021/22, and about 327 000 of them had been allowed for the deductions. The total amount of premiums allowed is about \$2,339 million. The taxpayers in the remaining cases are not required to pay tax even without deducting the qualifying premiums paid under VHIS.

The Inland Revenue Department will issue the Tax Return - Individuals for the year of assessment 2022/23 later this year. The required statistical information for that year of assessment will only be available after taxpayers have filed the tax returns and the assessment work is completed.

- End -