輔助生育服務開支扣除參考資料

1. 「合資格輔助生育服務」是指
   a) 生殖科技程序包括體外受精（IVF）和人工授精（IUI）；
   b) 處理、儲存或棄置配子（精子/卵子）或胚胎
   c) 與生殖科技程序直接有關的醫療服務，包括輔導聯絡服務，於該項生殖科技程序將獲提供前、當時或之後提供的。

2. 如果中心對該項生殖科技程序提供、指示或轉介，中心的醫生才會簽署合資格輔助生育服務開支證明書（「證明書」）。

3. 「證明書」以證明已繳付開支的日期及款額，以及有關納稅人符合扣稅資格。納稅人提交報稅表時，無須提交文件證明有關的申索，但須保留證明書及相關收據為期 6 年(由有關課稅年度完結起計)，以備稅務局查核。

4. 每個評稅年度簽署一次「證明書」，評稅年度為 4 月 1 月至明年 3 月 31 日。你可以下載「證明書」
(https://www.chrt.org.hk/english/publications/files/form_of_proof.pdf)，填寫你的個人資料及所需扣稅額。然後攜帶「證明書」前往醫事報告辦事處 (九龍油麻地窩打老道 25 號廣華醫院地庫二層)提出申請並繳付港幣 1,100 元的費用。

5. 醫院會核對你向醫院支付合資格輔助生育服務的費用。若「證明書」中的扣稅額正確，中心的醫生才會簽署。通常在申請後的 6-8 週內收回簽署的「證明書」。

6. 如發現「證明書」遺失並要求影印，則須繳付港幣 100 元的費用。

7. 你可以參考以下資源以獲取更多相關資訊。

稅務局
https://www.ird.gov.hk/chi/tax/ars.htm

醫務衞生局
https://www.facebook.com/HealthBureau.gov.hk/posts/pfbid02wXvSaQqSgrGiRpPZoTZBhcGLMvuPZVdQZa6rM2DKsmEbvxWnfSDaHPiEQKdsGmCul?__cft__[0]=AZW7fG7EK9Mkm06e3K3zUT2Oh5Lo-C24MwcCN105vOPK8tg_77QgJpfTFSiZW4H8eDrwBOL9ZHluiSbJwZaVUpQ8zDZLN7AtQUtltiGvPZMkVqMTv_jB4Yqikvapyue4lB_SfbxHs0K-0c47MgEhoipSkYM5xAHplWd9j7iFzORnYg&__tn__=%2CO%2CP-R

Information on Tax Deduction for Assisted Reproductive (AR) Service Expenses

1. Qualifying AR services include
   a) reproductive technology procedures such as in vitro fertilization (IVF) and artificial insemination (IUI)；
   b) the handling, storing or disposing of gametes (sperm/eggs) or an embryo, and
   c) medical services (including counselling service) directly related to the qualifying AR procedures which are provided before, during or after the procedure is to be/is provided.

2. Proof of Qualifying AR Service Expenses will be signed by the doctors of the Centre if qualifying AR and medical services are provided, prescribed, or referred by our doctors of the Centre only.

3. The Proof is to facilitate the completion of tax returns by persons with regard to the deduction claim for qualifying AR service expenses paid during a year of assessment. This Proof is not required to be submitted when filing the tax return. However, it should be retained for a period of 6 years after the expiration of the relevant year of assessment. The Inland Revenue Department may request for the submission of the Proof for review.

4. The Proof is signed once for each Assessment Year from 1 April to 31 March next year. You can download the Proof (https://www.chrt.org.hk/english/publications/files/form_of_proof.pdf), fill in your personal information and the amount for tax deduction. Then you take it to Medical Report Office (B2/F, Kwong Wah Hospital, 25 Waterloo Road, Yau Ma Tei, Kowloon) to make a request and payment of HK$1,100.

5. The payment for AR service expense to the Hospital for the assessment year will be validated. If the amount for tax deduction is correct in the Proof, our doctor will sign it. You will be contacted to collect the signed Proof, usually within 6-8 weeks after submitting the application.

6. You will be required to pay a fee of HK$100 if you find the Proof lost and request a copy of the Proof again.

7. You can refer to the following resources for further information.

Inland Revenue Department
https://www.ird.gov.hk/eng/tax/ars.htm;

Health Bureau
https://www.facebook.com/HealthBureau.gov.hk/posts/pfbid02wXvSaQqSgrGiRpPZoTZBhcGLMvuPZVdQZa6rM2DKsmEbvxWnfSDaHPiEQKdsGmCul?__cft__[0]=AZW7fG7EK9Mkm06e3K3zUT2Oh5Lo-C24MwcCN105vOPK8tg_77QgJpfTFSiZW4H8eDrwBOL9ZHluiSbJwZaVUpQ8zDZLN7AtQUtltiGvPZMkVqMTv_jB4Yqikvapyue4lB_SfbxHs0K-0c47MgEhoipSkYM5xAHplWd9j7iFzORnYg&__tn__=%2CO%2CP-R

27 February 2026