



GES Tax Newsflash

Support Assisted Reproductive Services

Hong Kong | Global Employer Service | 5 December 2024

Overview

In the Chief Executive's 2023 Policy Address¹ delivered on 25 October 2023, to promote fertility and create a childbearing environment, the Chief Executive announced that the Government will enhance support in this area and provide tax deductions for Assisted Reproductive (AR) service expenses from the year of assessment 2024/25. Starting from the year of assessment 2024/25, the Government will provide deductions for expenses on AR service under salaries tax and personal assessment, subject to a ceiling of HK\$100,000 a year.

Proposed Bill subject to Legislative Council's approval

The Bill² was published in the gazette on 29 November 2024 and will be introduced to the Legislative Council for first reading on 11 December 2024.

The Bill is proposed to apply from 1 April 2024 and shall allow a deduction for up to HK\$100,000 per year of assessment for qualifying AR service expenses paid by the taxpayer and/or his/ her spouse.

Upon passage of the Bill, the Government will issue a standard form of proof for qualifying AR service expenses to facilitate claims for the tax deduction. Taxpayers who have paid AR service expenses on or after 1 April 2024 and intend to claim tax deductions for such expenses upon implementation of the proposed tax deduction should keep relevant documents, including receipts from the licensed centre which provided the relevant services, as proof. Further details will be shared upon passage of the Bill.

Our observation

We welcome and support the proposed deduction for AR service expenses, which, combined with other supports announced in the Policy Address, including newborn baby bonus and the raising of the accommodation-related tax deduction ceiling for taxpayers, demonstrates that the Government is committed to promote fertility and create a childbearing environment.

¹ For the 2023 Policy Address, please visit [Policy Address | The Chief Executive's 2023 Policy Address](#).

² [Inland Revenue Department \(Amendment\)\(Tax Deductions for Assisted Reproductive Service Expenses\) Bill 2024](#)

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