

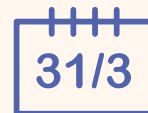
• Tips for VHIS Tax Deduction •

As long as you purchase Voluntary Health Insurance Scheme (VHIS) Certified Plans for yourself or your family, you may claim tax deduction for the qualifying premiums paid!



You are eligible if –

- You or your spouse is a VHIS policyholder;
- You or your spouse is a personal income taxpayer;
- The insured person of the policy is yourself, your spouse, or your/your spouse's grandparents, parents, children and siblings; and
- The insured person of the policy is a Hong Kong resident (please refer to the Inland Revenue Ordinance for definitions)



Tips –

- Remember to pay the qualifying premiums for your policies before the end of the relevant year of assessment (i.e. before 31st March)
- No supporting documents need to be enclosed when submitting the tax return, but you have to retain the premium receipts and annual premium statements for 6 years for verification by the Inland Revenue Department when required



Tax Deduction –

- You may claim tax deduction for qualifying premiums paid up to a maximum of HK\$8,000 per eligible insured person per tax year
- No limit on the number of policies and insured persons to claim tax deduction
- Please refer to the Inland Revenue Ordinance (Chapter 112) for details

For more information about the VHIS, please visit the official website www.vhis.gov.hk

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Health Bureau

The Government of the
Hong Kong Special Administrative Region
of the People's Republic of China



自願醫保計劃
Voluntary Health Insurance Scheme