

支援輔助生育

Support for assisted reproductive services

► 政策目標：

- 鼓勵市民把握最佳育齡期及盡早生育
- 為有醫學需要使用輔助生育科技的夫婦提供協助

► **Policy Objective:**

- Encourage the public to seize the best reproductive age and have children as early as possible
- Provide appropriate assistance to couples with medical needs to use assisted reproductive technology

支援輔助生育 (續)

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稅項扣除

- ▶ 輔助生育服務開支可於薪俸稅和個人入息課稅下扣除，上限為10萬元

增加公營服務名額

- ▶ 醫院管理局體外受精治療服務名額逐步增加至1 800個

Tax deduction

- ▶ Provide deduction for expenses on assisted reproductive services under salaries tax and personal assessment, subject to the ceiling of \$100,000

Increase public service quota

- ▶ Increase quota for IVF treatment in the Hospital Authority progressively to 1 800 per year

支援輔助生育 (續)

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- ▶ 鼓勵市民盡早生育
 - ▶ 將制定輔助生育服務合資格扣稅的開支範圍
 - ▶ 不適用於或會延遲生育決定的服務
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- ▶ Encourage the public to have children as early as possible
 - ▶ Will announce eligibility for tax deduction for assisted reproductive services
 - ▶ Not applicable for services which may result in postponing childbearing decision