

Proof of Qualifying Assisted Reproductive (AR) Service Expenses

For the Year of Assessment from 1 April 20____ to 31 March 20____

Name of the licensed centre	:	_____
Licence no.	:	_____
Surname of patient	:	_____
Given name of patient	:	_____
HKID card/passport/other travel document number* (Please specify travel document)	:	_____
(*Please delete where appropriate.)		
Surname of spouse (where applicable ^{Note 1})	:	_____
Given name of spouse (where applicable ^{Note 1})	:	_____
HKID card/passport/other travel document number of spouse* (Please specify travel document)	:	_____

(1) Eligibility of the patient for tax deduction (please tick as appropriate) –

- (a) The couple has been diagnosed as infertile ^{Note 2}.
- (b) The patient may be rendered infertile as a result of chemotherapy, radiotherapy, surgery or other medical treatment.

(2) Details of the qualifying AR service expenses paid ^{Note 3} –

Date of payment (DD/MM/YYYY)	Medical institution charging the expenses	Amount of expenses (HK\$)
Total:		

(3) Agreement and declarations

I declare that the information given above is true, correct and complete.

Name : _____ Signature : _____
(responsible doctor ^{Note 4}) (responsible doctor ^{Note 4})

Date : _____

Notes:

- Information of spouse shall be provided where the patient falls within category (a) couple diagnosed as infertile under Section 1.
- This category applies to persons under specified circumstances including: (i) couples permitted to receive sex selection of embryos under the conditions set out in section 15(3) of the Human Reproductive Technology Ordinance (Cap. 561) (HRTTO); and (ii) persons continuing to receive a reproductive technology procedure who were the parties to a marriage when gametes were, or an embryo was, placed in the body of a woman pursuant to the procedure, as described in section 15(7) of the HRTTO, who need not be parties to a marriage at the time of receiving the reproductive technology procedure.
- Qualifying AR services include (i) the provision of reproductive technology procedures, (ii) the handling, storing or disposing of gametes or an embryo, and (iii) medical services (including counselling service) directly related to the qualifying reproductive technology procedure which are provided before, during or after the procedure is to be/is provided and are provided, prescribed, or referred by a registered medical practitioner who holds any clinical responsibility for the recipient of the qualifying reproductive technology procedure for the procedure.

Qualifying AR service expenses paid in a year of assessment may be documented in separate Proofs of Qualifying AR Service Expenses.

- Responsible doctor refers to a registered medical practitioner who holds any clinical responsibility for the recipient of the reproductive technology procedure for the procedure.

Important notes:

- (1) The Proof of Qualifying AR Service Expenses 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.
- (2) In the cases of refund (e.g. by licensed centre) or reimbursement (e.g. by insurance company) of any qualifying AR service expenses, the person is required to notify the Commissioner of Inland Revenue in writing of such refund or reimbursement within 3 months after the date of refund or reimbursement if the person or the person's spouse (not living apart) has claimed tax deduction in respect of the qualifying AR service expenses paid. If the refund or reimbursement is made before a person claims the tax deduction, the person or the person's spouse (not living apart) can only claim the reduced amount of the qualifying AR service expenses paid in the tax return.