



輔助生育服務開支證明書申請表格

Application Form for Proof of Qualifying Expenses Paid for Assisted Reproductive Services

注意事項 Important Notes:

- 申請費用 Application Fee: HK\$880
- 遞交此申請表格時，需連同相關收據。 Relevant receipts should be submitted together with this application form.

課稅年度 Year of Assessment: 01/04/2025 – 31/03/2026

第一部份：病人資料 Part 1: Patient's Particulars	
英文姓名 English Name	中文姓名 Chinese Name
身份證號碼 / 護照號碼 HKID No. / Passport No.	聯絡電話 Contact Number

第二部份：配偶資料 (如適用) Part 2: Spouse's Particulars (If Applicable)	
英文姓名 English Name	中文姓名 Chinese Name
身份證號碼 / 護照號碼 HKID No. / Passport No.	聯絡電話 Contact Number

第三部份：合資格輔助生育服務詳情 Part 3: Details of the Qualifying Assisted Reproductive Services			
	付款日期 (日/月/年) Date of Payment (DD/MM/YYYY)	收取有關費用的醫療機構 Medical Institution Charging the Expenses	開支款額 Amount of Expenses (HK\$)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
		總共 Total:	

第四部份：簽署 Part 4: Signature	
病人/配偶簽名 Signature of Patient / Spouse	_____
日期 Date	_____ (日/月/年) (DD/MM/YYYY)

只供內部使用 For Internal Use Only	
Received by: _____	Date: _____
Handled by: _____	Date: _____
Remarks: _____	

更多資料 Further Information:
1. 納稅人須保留由本中心發出的輔助生育服務開支證明書及相關收據 6 年(由有關課稅年度完結起計)，以供稅務局覆核。Taxpayers should retain the Proof of Qualifying Expenses Paid for Assisted Reproductive Service issued by our Centre and relevant receipts for 6 years after the expiration of the relevant year of assessment for verification by the Inland Revenue Department when required.
2. 有關輔助生育服務開支扣除詳情，請前往 https://www.ird.gov.hk/chi/tax/ars.htm 。For more information on the deduction for assisted reproductive service expenses, please visit https://www.ird.gov.hk/eng/tax/ars.htm .



輔助生育服務開支證明書申請表格 (續)

Application Form for Proof of Qualifying Expenses Paid for Assisted Reproductive Services
(Continued)

第三部份：合資格輔助生育服務詳情(續) Part 3: Details of the Qualifying Assisted Reproductive Services (Cont.)			
	付款日期 (日/月/年) Date of Payment (DD/MM/YYYY)	收取有關費用的醫療機構 Medical Institution Charging the Expenses	開支款額 Amount of Expenses (HK\$)
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
		總共 Total:	