



# 運輸署

Transport Department

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立法會秘書處  
立法會交通事務委員會秘書  
麥麗嫻女士

秘書女士：

交通事務委員會在 2009 年 12 月 15 日討論政府當局就「加強職業司機的安全及健康意識」提供的文件，並要求政府當局與醫院管理局或其他社福機構跟進委員會的建議，探討為職業司機免費或以優惠價格提供身體檢查的可行性，並以書面匯報其進度。我們已就上述事宜諮詢有關當局及機構，下文載述有關進度供議員參考。

我們已就此事諮詢醫院管理局、衛生署和勞工處，他們均表示沒有專為職業司機提供身體檢查的服務。然而，若職業司機懷疑自己患上任何一般疾病或與工作有關的疾病，可向醫院管理局轄下的普通科診所或勞工處轄下的職業健康診所求診。

此外，正如委員建議，我們已就提供稅務優惠以鼓勵職業司機接受身體檢查的可行性諮詢財經事務及庫務局。我們獲悉，根據《稅務條例》，接受身體檢查的開支屬私人性質或家庭性質的支出。若允許有關開支獲得扣稅，會違反一貫的稅務原則，即只有為產生應課稅入息或利潤而付出的開支方可予以扣除。另外，有關給予個別行業特別優惠的建議，亦有違稅制公平和中立的原則。

請委員省覽上述進展情況。

運輸署署長

( 關翠蘭



代行)

2010 年 5 月 17 日

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*Transport Department*

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Ms Joanne Mak  
Clerk to Panel  
LegCo Panel on Transport  
Legislative Council Secretariat  
3/F Citibank Tower  
Hong Kong

17 May 2010

Dear Madam,

The Panel on Transport discussed the Administration's paper on "Enhancement of Professional Drivers' Safety and Health Awareness" on 15 December 2009. The Administration has been requested to report in writing on the progress in following up on the proposal to explore with the Hospital Authority or other social welfare organizations the possibility of providing health checks for professional drivers free of charge or at concessionary rates. We have consulted relevant authorities and organizations on the above, and set out below the progress for Members' reference.

We consulted the Hospital Authority, Department of Health and Labour Department on the matter. All of them advised that they did not provide health checks for professional drivers. Nevertheless, professional drivers who suspect that they may be suffering from any general diseases or work-related diseases may seek medical consultations from the general out-patient clinics of the Hospital Authority, or the occupational health clinics of the Labour Department.

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We also consulted the Financial Services and the Treasury Bureau regarding the feasibility of offering tax concession to encourage professional drivers to undergo health checks, as suggested by some Members of the Panel. We are advised that under the Inland Revenue Ordinance, a person's expenses to receive health checks are outgoings of private or domestic nature. Allowing deduction for health check expenses as a tax concession would violate the established taxation principle that only expenses incurred in the production of chargeable income or profits are deductible. The proposal which favours a particular profession is also not in line with the principles of fairness and neutrality of the tax regime.

We should be grateful if Members could note the above progress.

Yours faithfully,



(Miss Rachel KWAN)

for Commissioner for Transport