

香 港 醫 學 會

The Hong Kong Medical Association

FOUNDED IN 1920-INCORPORATED IN 1960 AS A COMPANY LIMITED BY GUARANTEE
MEMBER OF WORLD MEDICAL ASSOCIATION AND CONFEDERATION OF MEDICAL ASSOCIATIONS IN ASIA & OCEANIA

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香港醫學會
THE HONG KONG
MEDICAL ASSOCIATION

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CHIEF EXECUTIVE 行政總監

Ms. Jovi W.S. LAM
林偉珊女士

Dear Mr. Leung,

**Inland Revenue (Amendment) (No. 4) Bill 2018
Tax concession for VHIS**

The Hong Kong Medical Association deliberated on the captioned. We welcome, in principle, the introduction of tax concession for VHIS. Given the meager reimbursement caps per individual items for the standard plan, we foresee higher-end flexi-plans to occupy a fair share of the VHIS market. That calls for a higher ceiling of tax concession in order potential buyers may benefit in a material way.

We consider the current ceiling of tax concession insufficient to boost buyers' incentive. We urge the government to consider setting a higher ceiling.

Best regards,

Dr. David LAM

Hon. Secretary

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