

324/2020

CCS Insights

What types of relief are claimable for
Individual Taxpayer in 2020 –
Basic Supporting Equipment for
Disability

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2020

Basic
Supporting
Equipment for
Disability

残疾人士
基本支援设备

个人所得税
所享有的减免



What Types of Relief are Claimable for Individual Taxpayer in
2020

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Y/A 2020

Basic Supporting Equipment for Disability 残疾人士基本支援设备



Conditions applying	Amount of relief	Law
For purchase of basic supporting equipment for own use if he/she is disabled, or for the use of his/her disabled spouse, child or parent	6,000 (Max)	s 46(1)(d)
适用条件	减免数额	条规
本身是残疾人士的纳税人购买基本支援设备以供自用，或供残疾的配偶、子女或父母使用	6,000 (最多)	s 46(1)(d)

What Types of Relief are Claimable for Individual Taxpayer in 2020

WHAT TYPES OF RELIEF ARE CLAIMABLE FOR
INDIVIDUAL TAXPAYER IN 2020

What is a
“Disabled
person”?

什么是
“残疾人士”?



What is a “Disabled Person”?

- “Disabled person” means any individual certified in writing by the Department of Social Welfare to be a disabled person (s 18 ITA 1967 - **Interpretation of Part III**).
- “残疾人士”指的是任何获得福利局承认残疾人士的个人纳税人。[1967年所得税法令第18条文 – **第三部的诠释**]



What Types of Relief are Claimable for Individual Taxpayer in 2020

Basic Supporting Equipment for Disability 残疾人士基本支援设备

- Basic supporting equipment includes hemodialysis machine, wheel chair, artificial legs and hearing aids but exclude spectacles and optical lenses.
- The purchase of basic supporting equipment for disabled persons not registered with the Department of Social Welfare (DSW) are not allowed as deductions.
- 相关残疾人士需要向福利部登记；基本支援设备包括：血液透析机，轮椅、义肢和助听器，但不包括眼镜和光学镜片。

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Basic Supporting Equipment for Disability 残疾人基本支援设备



- Where in a YA:
 - wife/husband elects for combined assessment; or
 - wife/husband has no total income
- The amount expended by the wife/husband who elects or the wife/husband with no total income is deemed to have been expended by the spouse.



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