



稅務局
香港灣仔告士打道5號
稅務大樓

INLAND REVENUE DEPARTMENT

REVENUE TOWER,
5 GLOUCESTER ROAD, WAN CHAI,
HONG KONG.

網址 Web site: www.ird.gov.hk

來函請寄「香港郵政總局郵箱132號稅務局局長收」

ALL CORRESPONDENCE SHOULD BE ADDRESSED TO:—
COMMISSIONER OF INLAND REVENUE,
G.P.O. BOX 132, HONG KONG.

來函編號:

Your Ref.:

來函請敘明本局檔案號碼

IN ANY COMMUNICATION PLEASE QUOTE OUR FILE NO.

檔案號碼: 91/11265
File No.:

Adoptive Families of Hong Kong
c/o May Child, Co-chair
Bamboo Grove
Block 74 Apt 3502
74 Kennedy Road
Wanchai Hong Kong

電話: 2594 5313
Tel. No.:
傳真號碼: 2802 7625
Fax No.:
電郵: taxinfo@ird.gov.hk
E-mail:
發出日期: - 4 MAY 2011
Date of Issue:

Dear Sir/Madam,

Application for Exemption under Section 88
of the Inland Revenue Ordinance (Cap. 112)

With reference to your letter dated 6 April 2011, I hereby inform you that ADOPTIVE FAMILIES OF HONG KONG is entitled to exemption under Section 88 of the Inland Revenue Ordinance (Cap. 112) with effect from 3 March 2011, and is, therefore, exempt from all taxes payable under the Ordinance. However, I have to draw your attention to the fact that the profits derived from any trade or business carried on by a charity shall only be exempt from tax in accordance with the proviso to Section 88 of the Ordinance. Subject to certain limitations, a deduction is granted, for tax purposes under the Ordinance, for donations of money made to your organisation. A letter which is designed to draw your attention to the need to distinguish donations from other payments when issuing receipt, is enclosed for your reference. Please ensure that the correct full name in English and Chinese (where appropriate) of your organisation is printed on every donation receipt.

In so far as the various other ordinances administered by the Commissioner of Inland Revenue are involved, a tax-exempt charity is also entitled to certain privileges as follows :-

1. exemption from stamp duty under Section 44 of the Stamp Duty Ordinance (Cap. 117).
2. exemption from business registration under Section 16(a) of the Business Registration Ordinance (Cap. 310).

/A

A certificate granting exemption from all taxes payable under the Inland Revenue Ordinance is attached.

In order to ascertain the effect on your exemption status, please notify me if there is any alteration to the governing instrument of your organisation within one month of the date of change. Besides, to assist me to update the record, please inform me whenever there is any change to your name, address and when a new subsidiary body is formed or an existing one is closed.

A copy of the practical guide on good governance and internal control entitled "Best Practice Checklist - Management of Charities and Fund-Raising Activities" compiled by the Independent Commission Against Corruption is enclosed for your reference.

Yours faithfully,

A handwritten signature in black ink, appearing to be 'Leonard C P Wong', written in a cursive style.

(Leonard C P WONG)
for Commissioner of Inland Revenue



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c/o May Child, Co-chair

Bamboo Grove

Block 74 Apt 3502

74 Kennedy Road

Wanchai Hong Kong

電話 :

Tel. No. : 2594 5300

傳真號碼 :

Fax No. : 2802 7625

電郵 :

E-mail : taxinfo@ird.gov.hk

先生/小姐:

Dear Sir/Madam,

現 證 實 由 2 0 1 1 年 3 月 3 日 起

This is to confirm that with effect from 3 March 2011

ADOPTIVE FAMILIES OF HONG KONG

因 屬 公 共 性 質 的 慈 善 機 構 或 信 託 團 體 ,
being a charitable institution or trust of a public character,

故 可 根 據 稅 務 條 例 第 八 十 八 條 獲 豁 免 繳 稅 。
is exempt from tax under Section 88 of the Inland Revenue Ordinance.

稅務局局長

(王青平代行)

(Leonard C P WONG)

for Commissioner of Inland Revenue

2011年 5月 4日

CPW:DL:cl:B339-19B



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- 4 MAY 2011

Dear Sir/Madam,

Approved Charitable Donations

Subject to certain limitations, a deduction is granted, for tax purposes under the Inland Revenue Ordinance, for donations of money to charitable institutions or trusts of a public character. As your organization has been granted tax exemption as a charitable institution or trust of a public character, donations of money made to your organization will be deductible.

It has, however, come to my knowledge that the donations shown in some receipts issued by some tax-exempt charities are not in fact donations in the true sense of the word. Very often, payments made for a grave space, services such as saying prayers, reservation of a space for ancestral worship, admission tickets for film shows etc. are treated as donations and receipts issued accordingly. This is, however, incorrect, as such payments are made under a contractual obligation or in return for some direct advantage.

The word "donation" has not been defined in the Inland Revenue Ordinance. However, it is the Departmental view that donation, in its ordinary sense, means a gift. To constitute a gift, the property transferred must be transferred voluntarily and not as the result of a contractual obligation to transfer it, and no advantage of a material character is to be received by the transferor by way of return.

The purpose of the letter is therefore to remind you of the need to distinguish donations from other payments when issuing receipts. Payments other than those which are strictly gifts should not be termed as donations. On the other hand, you may state on your receipts that donations may be tax deductible, but you must cross out such statement when receipts other than donations in the true sense are acknowledged. In addition, please note that the correct full official name of your organization must be printed on every donation receipt.

Yours faithfully,

CHU YAM YUEN
Commissioner of Inland Revenue