



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.

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.

網址 Web site: www.ird.gov.hk
來函請寄「香港郵政總局信箱 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.

檔案號碼: 91/1
File No.:

Foundation Limited

Wing On House
71 Des Vouex Road Central
Hong Kong

電話:
Tel. No: 2594 5288
傳真:
Fax No.: 2180 7446
電郵:
E-mail: taxinfo@ird.gov.hk
發出日期:
Date of Issue: 15 OCT 2018

Dear Sir/Madam,

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

With reference to the letter of your organisation's representative dated 2 October 2018 which was received on 3 October 2018, I hereby inform you that FOUNDATION LIMITED is entitled to exemption under Section 88 of the Inland Revenue Ordinance (Cap. 112) with effect from 31 August 2018, and is, therefore, exempt from all taxes payable under the Ordinance. A certificate of tax exemption ("the Certificate") is attached.

The Certificate solely serves as a confirmation of the tax exemption status of your organisation. It is not issued for fulfilling requirements of non-tax related purposes, including applications for school premises, school sites or vacant non-domestic premises in public housing estates, applications for the use of government-owned historic buildings under the revitalization scheme, applications for seed grants to set up social enterprises and applications for rental subsidy in respect of cultural activities.

The profits derived from any trade or business carried on by a tax-exempt 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, drawing your attention to the need to distinguish such donations from other payments received by your organisation when issuing receipts, is enclosed for your reference. Please ensure that the **correct full official name** in English and/or Chinese 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 exemptions as follows -

CDV (6/2018)

就本文件的要求及於本局處理你的個案的過程中提供個人資料屬自願性質。然而，如你未能提供充分資料，本局可能無法處理你的個案。本局會把你提供的資料，用於履行本局專責執行的法例。本局並可在法律授權或准許的情況下，向任何其他人士或機構披露／轉移該等資料的任何或全部內容。你有權要求查閱及改正你的個人資料，但屬《個人資料（私隱）條例》豁免披露的情況除外。如欲查閱或改正個人資料，請致函稅務主任（地址為香港郵政總局郵箱132號），同時請註明你於本局的檔案號碼。
The provision of personal data required by this document and during the processing of your case is voluntary. However, if you do not provide sufficient information, the Department may not be able to process your case. The Department will use the information provided by you for the purposes of the Ordinances administered by it and may disclose/transfer any or all of such information to any other parties provided that the disclosure/transfer is authorised or permitted by law. Except where there is an exemption provided under the Personal Data (Privacy) Ordinance, you have the right to request access to and correction of your personal data. You should send such request in writing to the Assessor at GPO Box 132, Hong Kong and quote your file number in this Department.

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

In order to ascertain the effect on your organisation's exemption status, please notify the Department if there is any alteration to the governing instrument of your organisation within one month of the date of change. Besides, to assist us updating your organisation's record, please inform us whenever your organisation's operation is ceased, there is any change to your organisation's name or address as well as when a new subsidiary body is formed or an existing one is closed.

To ensure that your organisation's objects still meet the eligibility criteria for "charitable purpose" and that the activities are compatible with the objects, the Department will, from time to time, call for your organisation's accounts, annual reports or other documents for review. It is therefore essential that your organisation maintains good and sufficient accounting and supporting records for such review.

The Social Welfare Department, the Home Affairs Department, the Food and Environmental Hygiene Department and the Independent Commission Against Corruption have issued guidance on the best practices for charitable fund-raising activities. Please refer to the following links for information:

- "Good Practice Guide on Charitable Fund-raising" by the Social Welfare Department, Home Affairs Department, and Food and Environmental Hygiene Department
<https://www.gov.hk/en/theme/fundraising/guide/>
- "Best Practice Checklist - Management of Charities and Fund-raising Activities" by the Independent Commission Against Corruption
http://www.icac.org.hk/filemanager/en/content_218/fund_raising.pdf

For enquiries, please contact the relevant departments.

Yours faithfully,

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for Commissioner of Inland Revenue

c.c. Consultants Limited
(w/o the Certificate)