



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.: AH/Office/21/15

來函請敘明本局檔案號碼

IN ANY COMMUNICATION PLEASE QUOTE OUR FILE NO.

檔案號碼： 91/13429

File No.:

JCI Victoria Foundation Limited
c/o Hong Ka Ho Arthur
22/F MTRC Headquarters Building
Telford Plaza Kowloon Bay
Kowloon

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:

- 2 MAR 2016

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 22 February 2016, I hereby inform you that JCI VICTORIA FOUNDATION LIMITED is entitled to exemption under Section 88 of the Inland Revenue Ordinance (Cap. 112) with effect from 18 January 2016, 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 organization. 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 etc.

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 -

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.

A 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 available on its website http://www.icac.org.hk/filemanager/en/Content_1031/fund_raising.pdf.

Yours faithfully,



(Miss ONG Wai-man, Michelle)
for Commissioner of Inland Revenue



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電話 :
Tel. No. : 2594 5300
傳真號碼 :
Fax No. : 2180 7446
電郵 :
E-mail : taxinfo@ird.gov.hk

先生/女士:

Dear Sir/Madam,

現 證 實 由 2 0 1 6 年 1 月 1 8 日 起

This is to confirm that with effect from 18 January 2016

維多利亞青年商會基金有限公司
JCI VICTORIA FOUNDATION LIMITED

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

故 可 根 據 《 稅 務 條 例 》 第 8 8 條 獲 豁 免 繳 稅 。
is exempt from tax under Section 88 of the Inland Revenue Ordinance.

稅務局局長 (王慧敏代行)

(Miss ONG Wai-man, Michelle)

for Commissioner of Inland Revenue

2016年 3月 2日

附註 本獲豁免繳稅證明書純粹是確認貴機構的免稅地位，而不是為符合非稅務用途的要求而發出，包括申請校舍、建校用地或空置公共屋邨非住宅單位；申請於活化計劃下使用政府歷史建築；申請種子基金成立社會企業及申請文娛活動的場租資助等等。

Note This tax exemption certificate solely serves as a confirmation of the tax exemption status of your organization. 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 etc.



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- 2 MAR 2016

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 organisation has become a tax-exempt charity, donations of money made to your organisation 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 Department's 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 your organisation received when issuing receipts. Payments other than those which are strictly gifts should not be termed as donations. You may print on your organisation's receipts that donations may be tax deductible, but you must cross out such a statement when receipts other than donations in the true sense are acknowledged. In addition, please note that the **correct full official name** of your organisation must be printed on every donation receipt.

Yours faithfully,

WONG KUEN FAI

Commissioner of Inland Revenue



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先生/女士:

認可慈善捐款

根據《稅務條例》的規定，給予屬公共性質的慈善機構或慈善信託團體的捐款可獲稅項扣減，但扣減會受到某些限制。由於貴機構已成為獲豁免繳稅的慈善機構或慈善信託團體，故給予貴機構的捐款亦可按例獲得稅項扣減。

然而，本人留意到有等獲豁免繳稅的慈善機構發出的收據所列的捐款，其實並非真正的捐款。很多時，為取得墓地、安排誦經儀式、預訂祖先靈位、購買電影入場券等繳付的款項，亦視為捐款而發給收據。此舉其實不當，因此類款項乃為履行契約式義務或交換某種直接利益而付出的。

雖然《稅務條例》無闡明「捐款」一詞的定義，但在本局的觀點而言，捐款一般應指饋贈的款項，所謂饋贈是指自願給予而並非因履行契約式義務而付出的，付款人亦不可因此而換得任何實質利益。

本函旨在提醒貴機構在發出收據時，須辨別捐款與其他收款的分別。除純屬饋贈的款項外，其他性質的收款均不得列為捐款。貴機構可在捐款收據上印明捐款可獲稅項扣減，但如有關收據是認收非屬「捐款」性質的款項時，則必須刪去此項註明。此外，每一捐款收據必須印上貴機構的正確全名，敬請留意。

稅務局局長黃權輝