



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

RECEIVED
DEC 2010
BY:

來函編號: AT/1091/2010/MIS
Your Ref.:

來函請註明本局檔案號碼
IN ANY COMMUNICATION PLEASE QUOTE OUR FILE NO.

檔案號碼
File No.: 91/10981

The Chinese Patriot Elites Charity Foundation
Limited
c/o Wong & Tang Solicitors
Units 2001-2 20/F CC Wu Building
Nos 302-308 Hennessy Road
Wanchai Hong Kong

電話: 2594 5288
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傳真號碼: 2802 7625
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發出日期: 30 DEC 2010
Date of Issue:

Dear Sir/Madam,

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

With reference to your representative's letter dated 8 December 2010, I hereby inform you that THE CHINESE PATRIOT ELITES CHARITY FOUNDATION LIMITED is entitled to exemption under Section 88 of the Inland Revenue Ordinance (Cap. 112) with effect from 18 November 2010, 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 blue ink, appearing to read 'L. C. P. Wong', written in a cursive style.

(Leonard C P WONG)
for Commissioner of Inland Revenue