



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: (<http://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

來函編號:

Your Ref.: AT/1091/2010/MIS

來函請敘明本局檔案號碼

IN ANY COMMUNICATION PLEASE QUOTE OUR FILE NO.

檔案號碼:

IR 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 :
Tel. No. : 2594 5300
傳真號碼 :
Fax No. : 2802 7625
電 郵 :
E-mail : taxinfo@ird.gov.hk

RECEIVED
31 DEC 2010

BY:

30 DEC 2010

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



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電郵 :
E-mail : taxinfo@ird.gov.hk

先生/小姐:

認可慈善捐款

根據《稅務條例》之規定，除受若干限制外，給予公共性質慈善機構或信託團體之捐款可獲稅項扣減。由於貴機構已成為獲豁免繳稅的慈善機構或信託團體，故給予貴機構之捐款亦可按例獲得稅項扣減。

但據悉有等獲豁免繳稅的慈善機構發出收據時列為捐款之項目，其實並非真正之捐款。很多時，為購買墓地、安排誦經儀式、預訂祭祀場地、訂購電影入場券等繳付之款項，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者。

雖然《稅務條例》無闡明「捐款」一詞之定義，但在本局之觀點而言，捐款一般應指贈獻款項，所謂贈獻是自願給予而並非因履行契約式義務而付出者，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，須辨別捐款與其他付款之分別。除純屬贈獻者外，其他性質之付款均不得列為捐款。另一方面，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之正確名稱，敬請留意。

稅務局局長朱鑫源