

税務局

香港灣仔告士打道5號 税務大樓

來承編號: Your Ref.:

來函請敘明本局檔案號碼

IN ANY COMMUNICATION PLEASE QUOTE OUR FILE NO.

File No.:

> The Chinese Patriot Elites Charity Foundation Limited Unit 1701 Pan Asia Centre 137 Wai Yip Street Kwun Tong Kowloon

**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 號税務局局長收」 ALL CORRESPONDENCE SHOULD BE ADDRESSED TO:-COMMISSIONER OF INLAND REVENUE, G.P.O. BOX 132, HONG KONG.

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Dear Sirs,

## Review of Charitable Institutions & Trusts

Thank you for the return of the completed questionnaire.

After examination of the information furnished therein, I am satisfied that THE CHINESE PATRIOT ELITES CHARITY FOUNDATION LIMITED is still a charitable institution or trust of a public character within the meaning of section 88 The exemption from all taxes under the Inland of the Inland Revenue Ordinance. Revenue Ordinance, notified in our letter of 30 December 2010, will continue.

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 LAI Ming-yee)

for Assessor Charitable Donations Section

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