

BR 2594 3149 / 3130



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](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.:

來函請敘明本局檔案號碼

IN ANY COMMUNICATION PLEASE QUOTE OUR FILE NO.

檔案號碼: 91/16497

File No.:

China Maritime Sailing Memorabilia  
Association Limited  
Rm 701  
Tung Wah Mansion  
199-203 Hennessy Road  
Wanchai HK

電話:

Tel. No.: 2594 5287

傳真:

Fax No.: 2180 7446

電郵:

E-mail: [taxinfo@ird.gov.hk](mailto:taxinfo@ird.gov.hk)

發出日期:

Date of Issue: 7 MAY 2019

Dear Sir/Madam,

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

With reference to your organisation's letter dated 17 April 2019, I hereby inform you that CHINA MARITIME SAILING MEMORABILIA ASSOCIATION LIMITED is entitled to exemption under Section 88 of the Inland Revenue Ordinance (Cap. 112) ("the Ordinance") with effect from 15 April 2019, 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.

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).

**Trade or Business**

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. Pursuant to section 51(2) of the Ordinance, any person (including a charitable institution or trust of a public character) chargeable to tax for a year of assessment is required to inform the Department in writing that he is so chargeable not later than 4 months after the end of the basis period for that year of assessment unless he has already been required to furnish a tax return.

**Approved Charitable Donations**

Subject to certain limitations, a deduction is granted, for tax purposes under the Ordinance,

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，用於施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，請致函評稅主任（地址為香港郵政總局信箱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.

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.

### Notification of Changes

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.

### Periodic Reviews

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.

### Useful References

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](http://www.icac.org.hk/filemanager/en/content_218/fund_raising.pdf)

The Narcotics Division of the Security Bureau has issued "An Advisory Guideline on Preventing the Misuse of Charities for Terrorist Financing". Please refer to the following links for information:

- Guideline  
[https://www.nd.gov.hk/pdf/guideline\\_e\\_20180929.pdf](https://www.nd.gov.hk/pdf/guideline_e_20180929.pdf)
- Appendix  
[https://www.nd.gov.hk/pdf/Appendix\\_e\\_20180929.pdf](https://www.nd.gov.hk/pdf/Appendix_e_20180929.pdf)

For enquiries, please contact the relevant departments.

Yours faithfully,



(LEUNG Kin-man)  
for Commissioner of Inland Revenue



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E-mail : [taxinfo@ird.gov.hk](mailto:taxinfo@ird.gov.hk)

先生/女士:

Dear Sir/Madam,

現 證 實 由 2 0 1 9 年 4 月 1 5 日 起  
This is to confirm that with effect from 15 April 2019

中國海事帆船紀念協會有限公司

**CHINA MARITIME SAILING MEMORABILIA ASSOCIATION 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 (梁建文代行)

(LEUNG Kin-man)

for Commissioner of Inland Revenue

2019年 5月 - 7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。

Note This tax exemption 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.





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7 MAY 2019

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