



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.:

來函請註明本局檔案號碼

IN ANY COMMUNICATION PLEASE QUOTE OUR FILE NO.

檔案號碼: 91/17731

File No.:

HK-IMT Limited
Room 207 2/F
APEC Plaza
Hoi Yuen Road
Kwun Tong Kowloon

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

- 6 SEP 2021

Dear Sir/Madam,

Approved Charitable Donations

For tax purposes under the Inland Revenue Ordinance (“the Ordinance”), donations of money to charitable institutions or trusts of a public character, which are tax exempt under section 88, can be allowed for deduction. 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 Ordinance. In its ordinary sense, a donation 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.

If a receipt is issued, your organisation has to distinguish donations from other payments received. Payments other than those which are strictly gifts should not be termed as donations. Your organisation may print on the receipt a statement that donations may be tax deductible, but you must cross out the statement if the payments are not donations. In addition, please note that the **correct full official name in Chinese and/or English** of your organisation must be printed on every donation receipt.

Yours faithfully,

TAM TAI PANG

Commissioner of Inland Revenue



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來函請敘明本局檔案號碼

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電郵 :
E-mail : taxinfo@ird.gov.hk

先生/女士:

認可慈善捐款

在《稅務條例》(下稱「該條例」)下,給予根據第 88 條獲豁免繳稅的屬公共性質的慈善機構或慈善信託團體的捐款可容許扣除。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容許扣除。

然而,本人留意到有等獲豁免繳稅的慈善團體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。

該條例無闡明「捐款」一詞的定義。一般而言,捐款應指饋贈的款項,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。

貴機構在發出收據時,須將捐款與其他收款區別開來。除純屬饋贈的款項外,其他性質的收款均不得列為捐款。貴機構可在收據上印上捐款可獲稅項扣除的註明,但如有關收款不屬「捐款」性質時,則必須刪去此項註明。此外,每一張捐款收據必須印上貴機構的正確中文及/或英文全名,敬請留意。

稅務局局長譚大鵬