



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: KAL-L-002/07

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: 91/8200
File No.:

Karuna Asia Limited
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Dear Sir/Madam,

Claim for Exemption under Section 88 of
The Inland Revenue Ordinance (Cap. 112)

With reference to your representative's letter dated 19 January 2007, I hereby inform you that KARUNA ASIA LIMITED is entitled to exemption under Section 88 of the Inland Revenue Ordinance (Cap. 112) with effect from 22 November 2006, 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 recognized charity shall only be exempt from tax in accordance with the proviso to Section 88 of the Ordinance. Subject to certain limitations, an allowance 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