稅務局
香港九龍啟德協調道 5 號
稅務中心

INLAND REVENUE DEPARTMENT
INLAND REVENUE CENTRE
5 CONCORDE ROAD, KAI TAK,
KOWLOON, 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.:
來函請敘明本局檔案號碼
IN ANY COMMUNICATON PLEASE QUOTE OUR FILE NO.

檔案號碼：
IR File No.: 91/18384

The Hong Kong Special Schools Council
The Jockey Club Hong Chi School
29 Wood Road
Wan Chai Hong Kong

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

先生/女士：

Dear Sir/Madam,

現證實由2024年4月29日起

This is to confirm that with effect from 29 April 2024

香港特殊學校議會

THE HONG KONG SPECIAL SCHOOLS COUNCIL

因屬公共性質的慈善機構或慈善信託，

being a charitable institution or trust of a public character,

故可根據《稅務條例》第88條獲豁免繳稅。

is exempt from tax under section 88 of the Inland Revenue Ordinance.

稅務局局長（陳韻怡代行）
(Ms CHAN Wan-yee)
for Commissioner of Inland Revenue

2024年6月20日
20 June 2024

附註
1. 貴機構得自所經營的任何行業或業務的利潤，須符合《稅務條例》第88條但書的條件才能獲豁免繳稅。
2. 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。

Notes
1. Profits derived from any trade or business carried on by your organisation shall only be exempt from tax if the conditions in the proviso to section 88 of the Inland Revenue Ordinance are satisfied.
2. 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.