



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：

Your Ref.:

PY/Misc

來函請敘明本局檔案號碼

IN ANY COMMUNICATION PLEASE QUOTE OUR FILE NO.

檔案號碼：

91/10456

File No.:

Rev. Brother Paul Sun Education Foundation
c/o Hau, Lau, Li & Yeung
Unit 1302 13th Floor
Tower 1 Admiralty Centre
18 Harcourt Road
Admiralty Hong Kong

電話：

2594 5289

Tel. No.:

傳真號碼：

2802 7625

Fax No.:

電郵：

taxinfo@ird.gov.hk

E-mail:

發出日期：

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4 NOV 2009

Dear Sirs,

Rev. Brother Paul Sun Education Foundation (“the Foundation”)
Application for Tax Exemption under Section 88
of the Inland Revenue Ordinance

I refer to your representative's letters dated 10 September 2009 and 2 November 2009 and would like to confirm that the Foundation would be within the scope of Section 88 of the Inland Revenue Ordinance if it is established by the draft Trust Deed as now proposed.

Before formal approval is given, please let me have a certified true copy of the Trust Deed duly executed.

Currently, a list of charitable institutions and trusts of a public character which have been granted exemption from tax under Section 88 of the Inland Revenue Ordinance is available in our website (<http://www.ird.gov.hk>). The names included in the list will also be disclosed to third parties upon request. In this connection, please also advise whether the Foundation has any objection to have its name in the list and its tax exemption status disclosed upon request, after exemption is given. If nothing is mentioned on this when you submit the above documents, I shall assume that the Foundation has no objection.

Besides, please advise the corresponding address of the Foundation.

Yours faithfully,

(Ms LAW King-lan)
for Commissioner of Inland Revenue