

CONTROLLING OFFICER'S REPLY

FSTB(Tsy)029

(Question Serial No. 3136)

Head: (76) Inland Revenue Department

Subhead (No. & title): ()

Programme: (1) Assessing Functions

Controlling Officer: Commissioner of Inland Revenue (WONG Kuen Fai)

Director of Bureau: Secretary for Financial Services and the Treasury

Question:

Please provide the numbers of all tax-exempt charities by the legal forms (corporations, societies, trusts and others) they take in each of the past 3 years.

Asked by: Hon YIU Chung-yim (Member Question No. 82)

Reply:

According to the statistics of Inland Revenue Department for the last three financial years, the distribution of charities by legal forms is as follows –

Form	2013-14	2014-15	2015-16
Corporation	5,898	6,192	6,469
Society	857	868	814
Trust	454	489	481
Others*	835	941	1,067
Total	8,044	8,490	8,831

*“Others” comprise mostly incorporated management committees established under the Education Ordinance. The rest are statutory bodies, ad hoc special committees and overseas companies registered under the Companies Ordinance.