

**INLAND REVENUE DEPARTMENT**

INLAND REVENUE CENTRE
5 CONCORDE ROAD, KAI TAK,
KOWLOON, HONG KONG.

Application for Recognition of Tax Exemption Status under Section 88 of the Inland Revenue Ordinance (Cap. 112) (“the IRO”)

(Please read the “[Tax guide for charitable institutions and trusts of a public character](#)” and “[Notes to Applicants](#)” carefully before making an application.)

(Please tick the ☐ where appropriate.)

(If the space provided is insufficient, please give details on a separate sheet and staple the sheet to this application form.)

Part 1: Particulars of Entity to be Exempted		
1.	English Name	1a
	Chinese Name	1b
2.	<i>[If already established]</i> Date and place of establishment	2
3.	Legal structure	3
4.	Correspondence address	4
5.	Contact person	Name _{5a}
		Capacity _{5b}
		Telephone number _{5c}
6.	Authorised representative to handle the application (if any)	Name _{6a}
		Address _{6b}
		Contact person _{6c}
		Telephone number _{6d}

Part 2: Governing instrument (Note 1)		
7.	Brief description of the charitable purpose(s) (Note 2) for which the entity to be exempted is established	7
8.	The <i>clause number</i> of the following crucial clauses in the governing instrument of the entity to be exempted for the purposes of this application (Notes 2 and 3)	
	(a) Clause stating precisely and clearly the charitable purposes for which the entity is established (i.e. objects)	8a
	(b) Clause limiting the application of the entity's funds towards the attainment of the entity's stated objects	8b
	(c) Clause prohibiting distribution of the entity's incomes and properties amongst the entity's members	8c
	(d) Clause prohibiting members of the entity's governing body (e.g. directors, members of the executive committee, trustees) from receiving remuneration	8d
	(e) Clause requiring members of the entity's governing body (e.g. directors, members of the executive committee, trustees) to disclose material interest and not to vote in respect of a transaction, arrangement or contract in which they are so interested	8e
	(f) Clause specifying how the assets of the entity should be dealt with upon its dissolution (e.g. the remaining assets should normally be donated to other charities)	8f
	(g) Clause requiring the keeping of sufficient records of income and expenditure (including donation receipts), proper accounting books and compilation of annual financial statements by the entity	8g

Part 3: Financial Statements <i>[if already established for 18 months or more]</i>			
9.	Has the entity to be exempted prepared financial statements for the last financial year (Note 4)?	<input type="checkbox"/> _{9a} Yes	<input type="checkbox"/> _{9b} No (give reasons below)
			<div>9c</div>

Part 4: Takeover or replacement of an existing entity *[complete only if the entity to be exempted intends to take over or replace an existing entity after obtaining tax exemption recognition (if any)]*

10.	Name of the existing entity taken over or replaced (“Predecessor”)	English ^{10a}	
		Chinese ^{10b}	
11.	Legal structure of the Predecessor	¹¹	
12.	Proposed or actual date of the takeover or replacement	¹²	
13.	Amount of consideration for the takeover or replacement	¹³	
14.	Is the Predecessor a tax-exempt charity under section 88 of the IRO?	<input type="checkbox"/> ^{14a} Yes (specify the Department’s reference below)	<input type="checkbox"/> ^{14c} No
		^{14b}	
15.	Whether the entity to be exempted will take over the Predecessor’s:		
	(a) Assets	<input type="checkbox"/> ^{15a} Yes	<input type="checkbox"/> ^{15b} No
	(b) Liabilities (Note 5)	<input type="checkbox"/> ^{15c} Yes	<input type="checkbox"/> ^{15d} No
	(c) Activities	<input type="checkbox"/> ^{15e} Yes	<input type="checkbox"/> ^{15f} No
16.	Whether a copy of the financial statements of the Predecessor for the following periods is available:		
	(a) The last financial year	<input type="checkbox"/> ^{16a} Yes	<input type="checkbox"/> ^{16b} No
	(b) The period since the end of the last financial year to present	<input type="checkbox"/> ^{16c} Yes	<input type="checkbox"/> ^{16d} No
17.	Will the Predecessor cease or dissolve after it is taken over or replaced by the entity?	<input type="checkbox"/> ^{17a} Yes	<input type="checkbox"/> ^{17b} No (give reasons below)
			^{17c}

Part 5: Checklist of documents required	
(A) <u>If the entity to be exempted <i>has already been established</i></u>	<u>Submitted</u>
(a) A copy of the relevant certificate of registration [Item 2]	<input type="checkbox"/>
(b) A certified true copy of the governing instrument (Note 6) [Part 2]	<input type="checkbox"/>
(c) Draft proposed amendments to the governing instrument, if any [Part 2]	<input type="checkbox"/>
(d) A list of the activities <i>which have been carried out</i> in the past 12 months (or less, if appropriate) using the proforma in Part A of Annex (Note 7)	<input type="checkbox"/>
(e) A list of the activities <i>planned</i> for the next 12 months from the date of establishment or date of application, where appropriate, using the proforma in Part B of Annex (Note 7)	<input type="checkbox"/>
(f) A list of settlors (for trusts only) / members showing each of their English and Chinese names	<input type="checkbox"/>
(g) A list of members of the governing body (e.g. directors, trustees) showing each of their English and Chinese names (Note 8)	<input type="checkbox"/>
(h) A copy of signed financial statements for the last financial year (<i>if already established for 18 months or more</i>) (Note 4) [Part 3]	<input type="checkbox"/>
(i) Other information / documents to support the application	<input type="checkbox"/>
(B) <u>If the entity to be exempted <i>has not yet been established</i></u>	<u>Submitted</u>
(a) A draft governing instrument [Part 2]	<input type="checkbox"/>
(b) A list of the activities <i>planned</i> for the next 12 months from the date of establishment, using the proforma in Part B of Annex (Note 7)	<input type="checkbox"/>
(c) A list of <i>proposed</i> settlors (for trusts only) / founder members showing each of their English and Chinese names	<input type="checkbox"/>
(d) A list of <i>proposed</i> members of the governing body (e.g. directors, trustees) showing each of their English and Chinese names (Note 8)	<input type="checkbox"/>
(e) Other information / documents to support the application	<input type="checkbox"/>
(C) <u>If there is takeover or replacement of an existing entity [Part 4]</u>	<u>Submitted</u>
(a) A list of assets / liabilities (Note 5) / activities* of the Predecessor taken over [Item 15]	<input type="checkbox"/>
(b) A copy of the financial statements of the Predecessor for the last financial year / the period since the end of the last financial year to present* [Item 16]	<input type="checkbox"/>
* delete where appropriate	

Part 6: Declaration (Note 9)	
I hereby declare that to the best of my knowledge and belief, the information provided above and the documents submitted (if any) are true, correct and complete.	
Name of Signatory: _____ 18a	Signature: _____ 18b
Capacity of the Signatory in the entity to be exempted: _____ 18c	Telephone of the Signatory: _____ 18d
Date: _____ 18e	

Incomplete application form (including a form with insufficient supporting documents) will be returned to the applicant for follow-up before the application is processed.

<p>The provision of personal data required by this document and during the processing of your case is voluntary. However, if you do not provide sufficient information, the Department may not be able to process your case. The Department will use the information provided by you for the purposes of the Ordinances administered by it and may disclose/transfer any or all of such information to any other parties provided that the disclosure/transfer is authorised or permitted by law. Except where there is an exemption provided under the Personal Data (Privacy) Ordinance, you have the right to request access to and correction of your personal data. You should send such request in writing to the Assessor at GPO Box 132, Hong Kong and quote your file number in this Department.</p>

C.D.22 (June 2023)