



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: (<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 COMMUNICATION PLEASE QUOTE OUR FILE NO.

檔案號碼: 91/15223

IR File No.:

Hong Kong Association For Business
Education Limited
Unit 1203 12/F
CEO Tower
77 Wing Hong Street
Cheung Sha Wan 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 2 0 1 7 年 5 月 5 日 起

This is to confirm that with effect from 5 May 2017

香港商業教育學會有限公司

HONG KONG ASSOCIATION FOR BUSINESS EDUCATION LIMITED

因 屬 公 共 性 質 的 慈 善 機 構 或 慈 善 信 託 團 體 ,
being a charitable institution or trust of a public character,

故 可 根 據 《 稅 務 條 例 》 第 8 8 條 獲 豁 免 繳 稅 。
is exempt from tax under Section 88 of the Inland Revenue Ordinance.


稅務局局長 (陳韻婷代行)

(Miss CHAN Wan-ting)

for Commissioner of Inland Revenue

2017年 6月 14日

附註 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等等。

Note This tax exemption certificate solely serves as a confirmation of the tax exemption status of your organization. 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 etc.