



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:

IR File No.: 91/17398

Hong Kong Toilet Association Limited
Unit D 6/F CNT Tower
338 Hennessy Road
Wanchai 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/小姐:

Dear Sir/Madam,

現 證 實 由 2 0 2 2 年 5 月 6 日 起
This is to confirm that with effect from 6 May 2022

HONG KONG TOILET ASSOCIATION LIMITED

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 8 8 條 獲 豁 免 繳 稅 。
is exempt from tax under section 88 of the Inland Revenue Ordinance.

補發日期:

Reissued on: 22 SEP 2022

稅務局局長 (梁潔瑩代行)

(Ms LEUNG Kit-ying)

for Commissioner of Inland Revenue

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.