



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.:  
來函請註明本局檔案號碼  
IN ANY COMMUNICATION PLEASE QUOTE OUR FILE NO.

檔案號碼:

IR File No.:

The Best Gift Foundation Limited  
c/o Sovereign Secretaries (HK) Limited  
16/F Kinwick Centre  
32 Hollywood Road  
Hong Kong

電話 :  
Tel. No. : 2594 5300  
傳真號碼 :  
Fax No. : 2180 7446  
電郵 :  
E-mail : [taxinfo@ird.gov.hk](mailto:taxinfo@ird.gov.hk)

先生/女士:

Dear Sir/Madam,

現 證 實 由 2 0 1 5 年 6 月 2 5 日 起

This is to confirm that with effect from 25 June 2015

**THE BEST GIFT FOUNDATION 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 (王慧敏代行)

(Miss ONG Wai-man, Michelle)

for Commissioner of Inland Revenue

2015年 10月 2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.