



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: [www.ird.gov.hk](http://www.ird.gov.hk)

來函請寄「香港郵政總局郵箱 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：  
File No.: 91/11393

Medical Outreachers Hong Kong  
Unit B 8/F  
Po Shau Centre  
115 How Ming Street  
Kwun Tong Kowloon

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Dear Sirs,

**Review of Charitable Institutions & Trusts**

Thank you for the return of the completed questionnaire.

After examination of the information furnished therein, I am satisfied that MEDICAL OUTREACHERS HONG KONG is still a charitable institution or trust of a public character within the meaning of section 88 of the Inland Revenue Ordinance. The exemption from all taxes under the Inland Revenue Ordinance, notified in our letter of 29 May 2012, will continue.

In order to ascertain the effect on your organisation's exemption status, please notify the Department if there is any alteration to the governing instrument of your organisation within one month of the date of change. Besides, to assist in updating your organisation's record, please inform the Department whenever your organisation's operation is ceased; your organisation's name or address is changed; a new subsidiary body is formed; or an existing subsidiary body is closed.

A practical guide on good governance and internal control entitled "Best Practice Checklist - Management of Charities and Fund-Raising Activities" compiled by the Independent Commission Against Corruption is available on its website [http://www.icac.org.hk/filemanager/en/Content\\_1031/fund\\_raising.pdf](http://www.icac.org.hk/filemanager/en/Content_1031/fund_raising.pdf).

Yours faithfully,

(Miss CHAN Wan-ting)  
for Assessor  
Charitable Donations Section

C.D.5

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