

## How can I claim tax deduction?

### *(I) Donations directly made to the bank accounts of the Support Fund for Wang Fuk Court in Tai Po*

Donation amount		Eligible for tax deduction?	Receipt required?	How to obtain an official receipt?
Less than HK\$100		No  (According to the Inland Revenue Ordinance, donors can apply for tax deduction for the accumulated charitable donations amounting to HK\$100 or above annually.)	Not applicable	Not applicable
HK\$100 – HK\$50,000	Through bank transfer  (including transfer through internet banking, automated teller machine (ATM), Faster Payment System (FPS), Alipay, WeChat Pay, etc.)	Yes	No	Not applicable  To facilitate members of the public, donations made to the Support Fund for Wang Fuk Court in Tai Po through bank transfer with an amount of HK\$50,000 or below will be eligible for tax deductions <b>without the requirement of official receipts</b> .  Donors are required to retain relevant donation records, such as bank transfer slips, deposit slips, automated teller machine (ATM) receipts, online transaction records, monthly bank statements etc., to demonstrate donation has been made directly from the donors' bank account to the bank accounts of the Support Fund for Wang Fuk Court in Tai Po (i.e. Bank of China (Hong Kong) account number 012-875-2-190159-7 (Hong Kong Dollars) and Bank of China (Hong Kong) account number 012-875-2-190160-7 (Renminbi and other currencies)) for review by the Inland Revenue Department when required.
	Cash donation	Yes	Yes	Donors can fill in the e-Form at GovHK and attach the donation supporting documents to apply for official receipts.
Above \$50,000		Yes	Yes	Donors can fill in the e-Form at GovHK and attach with donation supporting documents to apply for official receipts.

### *(II) Donations made to other charitable organisations instead of directly made to the Support Fund for Wang Fuk Court in Tai Po*

Donors should contact respective charitable organisations to obtain official receipts.