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URL	<a href="https://www.kaizencpa.com/Knowledge/info/id/130.html">https://www.kaizencpa.com/Knowledge/info/id/130.html</a>
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## Hong Kong Salaries Tax – Approved Charitable Donations

A taxpayer who made donations to charity can claim tax deduction if:

- It is a donation of money;
- It is for charitable purpose;
- It is paid to a charitable institution or a trust of a public character that is exempted from tax under Section 88 of Inland Revenue Ordinance or to the Hong Kong SAR Government; and
- The total donations in the relevant year of assessment is not less than HK\$100;

In general, an approved charitable donation made by a person can only be claimed by that person. The only exception relates to donations made by a married couple who are not living apart from each other. A spouse may claim a deduction for approved charitable donation made by the other spouse. In no case can a deduction for the same donation be claimed by both of them. Further, you can claim the unused portion of approved charitable donations made by your spouse.

The maximum deduction is 35% (from 2008/09 onwards) of the person's reduced assessable income (assessable income less allowable outgoings/expenses and depreciation allowances) or assessable profits. If you have more than one source of income and you have elected for personal assessment, the unused portion of approved charitable donations under a tax type (like profits tax) may be deductible under personal assessment.

You may claim a deduction for approved charitable donations by completing Part 4.3 of your tax return for the relevant year of assessment. If you have received a notice of assessment and discovered that there is an error/omission for the deductions claimed for approved charitable donations, you may lodge a written application for revision of assessment within the prescribed time limit, i.e. within 6 years after the end of the year of assessment or within 6 months after the issue date of a notice of assessment for the year of assessment, whichever is the later, stating the details of the error/omission and submit sufficient evidence to substantiate the claim.

Source : Hong Kong Inland Revenue Department's website

- <https://www.gov.hk/en/residents/taxes/salaries/allowances/deductions/approveddonation.htm>
- <https://www.ird.gov.hk/eng/faq/ctr.htm>
- <https://www.ird.gov.hk/eng/pdf/dipn37.pdf>

If you wish to obtain more information or assistance, please visit the official website of Kaizen CPA Limited at [www.kaizencpa.com](http://www.kaizencpa.com) or contact us through the following and talk to our professionals:  
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