

Enhancing Self-Reliance Through District Partnership Programme

Note for applicants of non-profit-making organizations not under section 88 of the Inland Revenue Ordinance (Cap. 112)

Eligibility for Applications

To be eligible for considerations for funding under the Enhancing Self-Reliance Through District Partnership (ESR) Programme, the applicant should be a bona fide non-profit-making organization which shall be –

- (a) a statutory organization or an organization registered under the laws of the Hong Kong Special Administrative Region (e.g. the Companies Ordinance (Cap. 32), the Societies Ordinance (Cap. 151), etc.); **and**
- (b) an approved charitable institution and trust of a public character under section 88 of the Inland Revenue Ordinance (Cap. 112).

2. Commencing in 2011, the ESR Programme will consider, on a trial basis, applications from non-profit-making organizations which do not have the tax exemption status under section 88 of the Inland Revenue Ordinance (Cap. 112) (“non-section 88 applicants”). The trial scheme will apply to proposals submitted under phase 10 of the ESR applications onwards until further notice.

Application Procedures

3. Non-section 88 applicants are required to provide the following additional supporting information/documents (by completing the proforma at the **Annex**) together with their applications for ESR funding –

- (a) documentary proof to verify its non-profit-making status (e.g. Memorandum and Articles of Association, Constitution of the organization)
- (b) track record of its non-profit-making undertakings in the latest two years;
- (c) audited accounts of the latest two years;
- (d) explanation as to why the applicant could not or has chosen not to obtain a section 88 status from the Inland Revenue Department; and
- (e) letter of recommendation from an entity or personality with no conflict of interest.

4. The completed application for ESR funding, together with the supplementary information, should be sent to the ESR Programme Secretariat at the following address –

The Secretariat to the Enhancing Self-Reliance Through District Partnership Programme
Home Affairs Department
21/F, China Overseas Building
139 Hennessy Road
Wan Chai, Hong Kong

Monitoring measures

5. To uphold accountability in the use of public fund, successful non-section 88 applicants under the trial scheme will be encouraged to acquire the section 88 status before signing the funding agreements. In addition, the approved ESR projects will be subject to the following additional monitoring measures –

- (a) annual site visit by members of the Advisory Committee of the ESR Programme and/or the ESR Programme Secretariat;
- (b) annual inspection of the books and records by the ESR Programme Secretariat;
- (c) where necessary, the Independent Commission Against Corruption will be invited to offer advice on the operation of the SE's business; and
- (d) any other measures as considered appropriate by the Government.

Enquiry

6. For enquiries, please contact the ESR Programme Secretariat at telephone no. 2123 8383 or by email at esr_secretariat@had.gov.hk.

Home Affairs Department
July 2011

“伙伴倡自強”社區協作計劃

申請者須知

未有根據《稅務條例》(第 112 章)第 88 條獲認可的非牟利機構

申請資格

申請者必須是符合下列條件的真正非牟利機構，才可獲考慮由“伙伴倡自強”社區協作計劃(下稱“協作計劃”)提供資助：

- (a) 法定機構或根據香港特別行政區法例(如《公司條例》(第 32 章)、《社團條例》(第 151 章)等法例)註冊的機構；及
- (b) 根據《稅務條例》(第 112 章)第 88 條獲認可屬公共性質的慈善機構或信託團體。

2. 由二零一一年開始，協作計劃會以試行方式，考慮未有根據《稅務條例》(第 112 章)第 88 條取得認可豁免繳稅資格的非牟利機構申請者(下稱“未有取得第 88 條認可的申請機構”)提交的申請。試驗計劃適用於在協作計劃第十期申請及以後所提交的計劃書，直至另行通告為止。

申請程序

3. 未有取得第 88 條認可的申請機構，在提交協作計劃申請書時，須一併填報**附件**及提供以下補充資料／文件：

- (a) 證明機構屬非牟利性質的文件(例如組織大綱及章程、機構章規)；
- (b) 最近期兩年機構從事／舉辦屬非牟利性質的活動記錄；
- (c) 最近期兩年完成並經審計的帳目結算表；
- (d) 未有根據第 88 條取得認可／向稅務局申請豁免繳稅資格的原因；
及
- (e) 由沒有利益衝突的單位或人士簽發的推薦書。

4. 填妥的協作計劃申請書連同補充資料須一併送交協作計劃秘書處，地址如下：

香港灣仔
軒尼詩道 139 號
中國海外大廈 21 樓
民政事務總署
“伙伴倡自強”社區協作計劃秘書處

監察措施

5. 為確保公帑得以妥善運用，未有取得第 88 條認可的機構的申請如獲批准，我們會建議機構在簽訂撥款協議前，根據第 88 條的要求取得認可豁免繳稅資格。此外，經核准的計劃須受以下附加監察措施規管：

- (a) 協作計劃諮詢委員會委員和／或協作計劃秘書處人員會安排每年實地視察社企的運作；
- (b) 協作計劃秘書處會安排每年查閱核准計劃的帳簿和記錄；
- (c) 如有需要，我們會邀請廉政公署就社企的業務運作提供意見；及
- (d) 由政府建議的其他監察措施。

查詢

6. 如有查詢，請聯絡協作計劃秘書處，電話號碼：2123 8383，電郵地址：esr_secretariat@had.gov.hk。

民政事務總署
二零一一年七月

補充資料
Supplementary Information

(適用於未有取得第 88 條認可的申請機構)
(applicable to “non-section 88 applicants”)

A. 計劃名稱

Project Title: _____

B. 茲提供以下資料／文件以證明本機構屬非牟利性質

We provide the following information/document in support of our non-profit-making status:

(1) 證明機構屬非牟利性質的文件 Documents to prove the non-profit-making status

- 機構的組織大綱及章程／章規 Memorandum and Articles of Association/ Constitution of the organization
- 最近期兩年完成並經審計的帳目結算表 Audited accounts of the latest two years
- 其他(請註明) Others (please specify)
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(2) 最近期兩年機構從事／舉辦屬非牟利性質的活動記錄 Track record of non-profit-making undertakings in the latest two years

(3) 申請機構沒有根據《稅務條例》(第 112 章)第 88 條取得資格以獲認可為屬公共性質的慈善機構或慈善信託的原因 Reason(s) for not acquiring the status of an approved charitable institution and trust of a public character under section 88 of the Inland Revenue Ordinance (Cap. 112)

(4) 由沒有利益衝突的單位或人士簽發的推薦書。請註明推薦者與申請機構的關係。

Letter of recommendation from an entity or personality with no conflict of interest. Please state the relationship of the recommending party with the applicant organization.

(5) 其他資料 Other information

C. 申請機構資料 Details of applicant organization :

獲授權代表簽署

Signature of authorized
representative:

獲授權簽署人姓名

Name of authorized signatory:

職銜 Title:

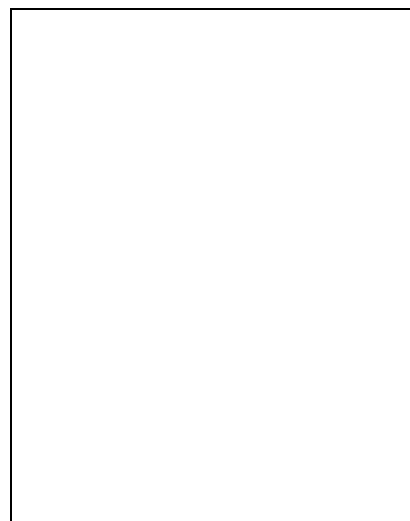
主席／主管
Chairperson/Head

電話號碼 Telephone No.:

機構名稱

Name of Organization:

日期 Date:



機構印章
Organization Chop