

The Hong Kong Polytechnic University
香港理工大学
Principles on Donations
捐赠原则

Thank you for considering a gift to The Hong Kong Polytechnic University (PolyU). PolyU welcomes cash or in-kind donations to fulfil our mission and create a meaningful impact for our students and society. Our donors – including alumni, friends, philanthropists, associations, corporations, foundations, and community partners – play a vital role in advancing the University’s development and supporting student learning and research.

感谢阁下考虑透过捐赠方式支持香港理工大学（理大）。理大欢迎各善长以现金或实物形式作出捐赠，协助我们履行使命，并为学生和社会带来具意义的正向影响。我们的捐赠者来自社会各界，包括校友、朋友、慈善家、社会团体、企业、基金会及社区合作伙伴，在推动理大发展、支持学生学习和研究方面，发挥举足轻重的作用。

1. About Giving 关于捐赠

PolyU is a charitable institution of a public character under Section 88 of the Inland Revenue Ordinance (Cap.112, Laws of Hong Kong). Donors chargeable to certain tax in Hong Kong may claim deduction for the aggregate of approved charitable donations subject to fulfilment of other requirements under the Inland Revenue Ordinance. For details, please refer to the [Inland Revenue Department’s guidelines](#).

根据《税务条例》（香港法例第 112 章）第 88 条，理大是一所属公共性质的慈善机构。在香港须缴纳特定税项的捐赠者，在符合《税务条例》其他规定的前提下，可就该课税年度内所作出的认可慈善捐款申请扣除，详情请参阅[税务局的指引](#)。

2. Definition of Donation 捐赠的定义

According to the Inland Revenue Department’s “*Tax Guide for Charitable Institutions and Trusts of a Public Character*”, a donation is a voluntary gift given with no expectation of material benefit or advantage in return. To qualify as a donation, your gift must be given freely, without any contractual obligation, and must not result in personal benefit to the donor or related parties (e.g., job offers, admissions, or procurement advantages).

根据税务局的《属公共性质的慈善机构及信托团体的税务指南》，捐赠是指自愿捐赠，同时不期望获得物质利益或好处作为回报。要符合捐赠的定义，阁下的捐赠必须是无偿捐赠，不附带任何合约条件，并且不得为捐赠者或相关方带来个人利益（例如：工作机会、入学机会或采购优势）。

3. Guiding Principles on Accepting Donations 接受捐赠的指导原则

- There should be no conditions attached to any form of donations that require the University to provide valuable consideration, material benefit or advantage to the donor or anyone designated by the donor. This includes but is not limited to employment at the University, admission to the University, enrolment in any University programme or the award of a procurement contract. 任何形式的捐赠都不应附带任何条件：要求大学向捐赠者或其指定人士提供有价报酬、物质利益或好处。这包括但不限于在大学任职、获取大学入学资格、注册修读大学任何课程，或获得采购合约。
- The University will not accept donations that conflict with any legal provisions. 大学不会接受任何违反法律规定的捐赠。
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- Donations should be beneficial to the University and aligned with its mission and vision. Donations will not be accepted, if the costs or resources required for maintaining or applying them cannot be justified by the benefits they bring to students, teaching and research, etc. 捐赠应对大学有所裨益，并与大学的使命和愿景一致。如果维持或使用该捐赠所需的成本或资源高昂，无法由其为学生、教学和研究等方面所带来的效益来证明其合理性，大学将不接受该等捐赠。
- The University shall not solicit or accept donations from questionable sources, or individuals whose source of wealth is known or suspected to be questionable or possibly illegal or unethical. 大学不应向可疑来源、或已知、或怀疑其财富来源可疑、可能违法或不道德的人士索取捐赠或接受其捐赠。
- To maintain its integrity and impartiality, the University's decisions shall not be influenced by donors. Suppliers, service providers, or bidders involved in procurement processes shall not receive any preferential treatment due to their donations, and all procurements must adhere to the University's purchasing policies and procedures. 为秉持诚信和公正原则，大学的所有决定均不应受到捐赠者影响。参与采购流程的供应商、服务供应商或参与投标者，不得因捐赠而获得任何优惠待遇，所有采购活动都必须附合大学的采购政策和程序。
- Donations will be used for the purposes as agreed upon by the donor and the University, in accordance with the University's policies and procedures. 捐赠将根据大学的政策和程序，用于捐赠者和大学共同商定的用途。

4. Governance and Administration 管治与行政

- **Approval 审批:** Donations are accepted at different levels of the University, depending on the amount and nature of the gift. 大学会根据捐赠的金额和性质，按不同层级审批和接受捐赠。

- **Administration 行政:** The Office of Institutional Advancement (OIA) is the central unit responsible for coordinating fundraising activities across the University. It provides information and support to facilitate donation administration and donor stewardship. 大学拓展事务处 (OIA) 是负责统筹和协调全校筹款活动的中央部门，并提供资讯和支援，协助管理捐赠和联络捐赠者的工作。

5. Donation Management 管理捐赠

To assure donors and prospective donors' full confidence in the University and the fundraising initiatives they are asked to support, the University provides the following assurances to our donors 为巩固善长和潜在捐赠者对大学及其捐赠项目的信心，大学向捐赠者提供以下保证：

- **Clarity 资讯透明:** Donors will be informed of how the University intends to use their donated resources as agreed, and its capacity to use donations effectively for their intended purposes. 捐赠者将获悉大学将如何按照双方的协定使用其捐赠，以及如何有效地将捐赠用于其预期用途。
- **Receipts 开立收据:** Official donation receipts will be issued for cash donations of HK\$100 or above. 港币一百元或以上的现金捐款将获得正式的捐赠收据。
- **Acknowledgement 表达谢意:** We will recognise the donation appropriately in ways that are meaningful to the donor, as mutually agreed. 我们将按照双方协定，透过对捐赠者具意义的方式，适当地鸣谢捐赠。
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- **Confidentiality 依法保密:** Donors' information and donation history will be handled professionally and respectfully in accordance with the law. 捐赠者的资讯和捐赠记录将依法获得高度尊重和专业处理。
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- **Reporting 定期汇报:** For designated projects, we will provide regular updates and stewardship reports, ensuring transparency and accountability. 就指定项目，我们将定期提供项目进度和捐赠管理报告，确保捐款用得其所。

6. Naming Opportunities 冠名安排

- As a form of recognition for a donation, naming opportunities may be arranged, subject to the University's approval. 冠名安排是对捐赠的其中一种表彰方式，须经大学批准方可实施。
- The University reserves the right to rescind naming rights if the use of the relevant facility changes in the future. In such cases, the University will consult with the donor and may provide alternative forms of recognition, subject to approval by the relevant authority. 若相关设施的

用途日后发生变化，大学保留撤销冠名的权利。倘发生此情况，大学将与捐赠者协商，在获得相关部门批准后，以其他方式表达对善长的感谢。

7. The Hong Kong Polytechnic University Foundation (PolyU Foundation) 香港理工大学基金（理大基金）

Donors who have made cumulative donations of HK\$20,000 or more will be invited to join the PolyU Foundation, with recognition and engagement opportunities. For details about the PolyU Foundation and member entitlements, please refer to [PolyU Foundation | Giving](#).

累计捐款达二万港币或以上的善长将获邀加入理大基金，获得表扬及参与不同活动的机会。有关理大基金及会员优惠详情，请参阅[理大基金 | 捐赠](#)。

8. Enquiries and Contact 查询及联络

If you have any questions or wish to discuss your giving options, please contact OIA at 如有任何查询或希望商讨阁下的捐赠方案，请联络大学拓展事务处：

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We deeply appreciate your generosity and support. 我们衷心感谢阁下慷慨捐赠和热心支持。

(November 2025)