

**The Hong Kong Polytechnic University**  
**香港理工大學**  
**Principles on Donations**  
**捐贈原則**

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.

感謝閣下考慮透過捐贈方式支持香港理工大學（理大）。理大歡迎各善長以現金或實物形式作出捐贈，協助我們履行使命，並為學生和社會帶來具意義的正向影響。我們的捐贈者來自社會各界，包括校友、朋友、慈善家、社會團體、企業、基金會及社區合作夥伴，在推動理大發展、支持學生學習和研究方面，發揮舉足輕重的作用。

## **1. About Giving 關於捐贈**

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](#).

根據《稅務條例》（香港法例第 112 章）第 88 條，理大是一所屬公共性質的慈善機構。在香港須繳納特定稅項的捐贈者，在符合《稅務條例》其他規定的前提下，可就該課稅年度內所作出的認可慈善捐款申請扣除，詳情請參閱[稅務局的指引](#)。

## **2. Definition of Donation 捐贈的定義**

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).

根據稅務局的《屬公共性質的慈善機構及信託團體的稅務指南》，捐贈是指自願捐贈，同時不期望獲得物質利益或好處作為回報。要符合捐贈的定義，閣下的捐贈必須是無償捐贈，不附帶任何合約條件，並且不得為捐贈者或相關方帶來個人利益（例如：工作機會、入學機會或採購優勢）。

### 3. Guiding Principles on Accepting Donations 接受捐贈的指導原則

- 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. 任何形式的捐贈都不應附帶任何條件：要求大學向捐贈者或其指定人士提供有價報酬、物質利益或好處。這包括但不限於在大學任職、獲取大學入學資格、註冊修讀大學任何課程，或獲得採購合約。
- The University will not accept donations that conflict with any legal provisions. 大學不會接受任何違反法律規定的捐贈。
- 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. 捐贈應對大學有所裨益，並與大學的使命和願景一致。如果維持或使用該捐贈所需的成本或資源高昂，無法由其為學生、教學和研究等方面所帶來的效益來證明其合理性，大學將不接受該等捐贈。
- 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. 大學不應向可疑來源、或已知、或懷疑其財富來源可疑、可能違法或不道德的人士索取捐贈或接受其捐贈。
- 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. 為秉持誠信和公正原則，大學的所有決定均不應受到捐贈者影響。參與採購流程的供應商、服務供應商或參與投標者，不得因捐贈而獲得任何優惠待遇，所有採購活動都必須符合大學的採購政策和程序。
- 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. 捐贈將根據大學的政策和程序，用於捐贈者和大學共同商定的用途。

### 4. Governance and Administration 管治與行政

- **Approval 審批:** Donations are accepted at different levels of the University, depending on the amount and nature of the gift. 大學會根據捐贈的金額和性質，按不同層級審批和接受捐贈。

- **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. 大學拓展事務處 (OIA) 是負責統籌和協調全校籌款活動的中央部門，並提供資訊和支援，協助管理捐贈和聯絡捐贈者的工作。

## 5. Donation Management 管理捐贈

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 為鞏固善長和潛在捐贈者對大學及其捐贈項目的信心，大學向捐贈者提供以下保證:

- **Clarity 資訊透明:** 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. 捐贈者將獲悉大學將如何按照雙方的協定使用其捐贈，以及如何有效地將捐贈用於其預期用途。
- **Receipts 開立收據:** Official donation receipts will be issued for cash donations of HK\$100 or above. 港幣一百元或以上的現金捐款將獲發正式的捐贈收據。
- **Acknowledgement 表達謝意:** We will recognise the donation appropriately in ways that are meaningful to the donor, as mutually agreed. 我們將按照雙方協定，透過對捐贈者具意義的方式，適當地鳴謝捐贈。
- **Confidentiality 依法保密:** Donors' information and donation history will be handled professionally and respectfully in accordance with the law. 捐贈者的資訊和捐贈記錄將依法獲得高度尊重和專業處理。
- **Reporting 定期匯報:** For designated projects, we will provide regular updates and stewardship reports, ensuring transparency and accountability. 就指定項目，我們將定期提供項目進度和捐贈管理報告，確保捐款用得其所。

## 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. 冠名安排是對捐贈的其中一種表彰方式，須經大學批准方可實施。

- 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. 若相關設施的用途日後發生變化，大學保留撤銷冠名的權利。倘發生此情況，大學將與捐贈者協商，在獲得相關部門批准後，以其他方式表達對善長的感謝。

## **7. The Hong Kong Polytechnic University Foundation (PolyU Foundation) 香港理工大學基金（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](#).

累計捐款達二萬港幣或以上的善長將獲邀加入理大基金，獲得表揚及參與不同活動的機會。有關理大基金及會員優惠詳情，請參閱[理大基金 | 捐贈](#)。

## **8. Enquiries and Contact 查詢及聯絡**

If you have any questions or wish to discuss your giving options, please contact OIA at 如有任何查詢或希望商討閣下的捐贈方案，請聯絡大學拓展事務處：

Office of Institutional Advancement  
The Hong Kong Polytechnic University  
Tel: (852) 2766 4803  
Fax: (852) 2364 5467  
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We deeply appreciate your generosity and support. 我們衷心感謝閣下慷慨捐贈和熱心支持。

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