

## **General Donation Guidelines**

City University of Hong Kong (CityUHK) solicits and receives donations from philanthropists, alumni, corporations, associations, foundations, and other donors to support its development and advance its excellence in research and professional education.

### **1. Definition of donations**

According to the Inland Revenue Department's "*Tax Guide for Charitable Institutions and Trusts of a Public Character*", under the definition of approved charitable donation, the word "donation", in its ordinary sense, means a gift. To constitute a gift, the property transferred must be transferred voluntarily and not as a result of contractual obligation to transfer it and no advantage of a material character is received by the transferor by way of return.

### **2. Designation of donations**

Unrestricted donations support the University general development and strategic initiatives, providing the greatest flexibility to address priority needs and respond to new opportunities. Restricted donations are designated for specific purposes or projects. The University shall utilize the donations according to the agreement with donors.

### **3. Acceptance of donations**

Donations should come from credible sources and predominantly be for the benefit of the University. Acceptance of the donations should not give rise to a conflict of interest or perceived conflict of interest, nor cause embarrassment to the University or bring it into disrepute. A donation of over HK\$30 million is to be approved by the Council's Community Relations Committee. For donations of HK\$30 million or below, the Council has delegated its authority to the President and his/her delegates.

### **4. Acknowledgements**

All acknowledgement arrangements serve as recognitions of the donor's generosity and are subject to the mutual agreement between the donor and the University, as well as final approval by the Council or the President as delegated by the Council. For acknowledgement in the form of naming, the duration of naming a facility/programme/project normally continues as long as it remains in being or for a fixed period as mutually agreed by the donor and the University. The University reserves the right to discontinue the use of the name if it conflicts with any naming policies, and terminate the naming arrangement if it is affected by re-development or it ceases to operate. The University may offer an alternative naming arrangement under special circumstances. In the event that the donor fails for any reason to fulfil the donation in accordance with the agreed donation payment schedule, the University may at any time thereafter cease any naming arrangements offered to the donor.

## **5. CityUHK Foundation**

Donations made to CityUHK will be counted towards the CityUHK Foundation membership. Membership is for life and donations in cash are cumulative. For more details, please refer to [www.cityu.edu.hk/foundation](http://www.cityu.edu.hk/foundation) or contact the Foundation Secretariat at 3442-6388.

## **6. Management of donations and reporting**

The use of donations follows the stipulated guidelines as set by Finance Office, University Grant Committee and other funding units, as well as the University's obligation to fulfil the intent of the donor. As a general principle, any major changes in the use of donations, for instance, the objectives of the sponsored project/programme, should be communicated with the donor in advance. Periodic reports will be provided to donors, where appropriate, to uphold donation accountability.

## **7. Monitoring of donations and matching grants**

The sources of donations are duly monitored by the University to avoid any ethical issues arising from interests of donors, e.g. supporting the research concerned to favour their businesses/products. Additionally, the acceptance of donations, conduct of funded research projects / initiatives / activities, expenditure of matching funds, such as research matching grants, shall conform in all respects with applicable legislation.

## **8. Tax implications**

CityUHK is a charitable institution exempt from tax under Section 88 of the Inland Revenue Ordinance. An official receipt will be issued for cash donation of HK\$100 or above, which may be used for tax deduction in accordance with the latest tax information and guidelines as stipulated by the Inland Revenue Department.

## **9. Enquiries**

The Development Office (DO) is the central administration office for donations. Enquiries can be made to DO at 3442-5306 or via email [do@cityu.edu.hk](mailto:do@cityu.edu.hk).

The Guidelines are subject to regular review by the University.

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