

## **DONATION GUIDELINES (Abridged Public Version)**

### **Definition of Donations**

- For the purpose of these Guidelines, we adopt the HKSAR Inland Revenue Department's definition of "Donations" as appeared in "A Tax Guide for Charitable Institutions and Trusts of a Public Character" ("Tax Guide"). In paragraph 56 of the Tax Guide, it says "The word "donation" means a gift. To constitute a gift, the property transferred must be transferred voluntarily and not as a result of a contractual obligation to transfer it and no advantage of a material character is received by the transferor by way of a return..."

### **Tax Implications**

- The Hong Kong University of Science and Technology (HKUST) is a charitable institution exempt from tax under Section 88 of the Inland Revenue Ordinance, Cap. 112 of the laws of Hong Kong. Donors are advised to seek their own legal/tax advice if they wish to arrange tax deduction.

### **Key Principles in Considering whether a Donation will be Accepted**

- In considering an intended donation pledge, the University will consider, among other things, whether the donor (including, without limitation, the business of the donor) or the donation will be compatible with the purposes, goals, objects, reputation, ethos and mission of the University. In addition, the donation should predominantly be for the benefit of the University, contributing to the fulfillment of the University's functions in teaching, research and service.

### **Approval Process**

- Acceptance of donations of over HK\$10 million (in cash or in kind) needs to be approved by the University Council. For donations of HK\$10 million and below, the Council has delegated its authority to the President, Vice-Presidents and Deans.

### **Documentation and Payment**

- All donations will be documented in writing. Major donation of HK\$1,000,000 or above will be documented by a Donation Agreement. Reference can be made to the "Donation Agreement Template" developed by the University.
- Donations of cash can be made by cheque, direct transfer, credit card or internet banking bill payment services through authorized financial institutions. Please refer to the University Giving Website (<http://giving.ust.hk/>) for more details.
- Donors should make the donation to the University and not to name individual staff or the Beneficiary Unit as the recipient.
- Donations in kind should be sent to the head of the Beneficiary Unit.

### **Naming Arrangement**

- The University may, at its own discretion and voluntary initiative, acknowledge/recognize the donor in such manner, duration and subject to such conditions as the University Council deems appropriate.
- To name a School or an Academic Department after a donor is more complex and requires more deliberation. The University Management will have to lead the

discussion and work out a plan.

#### Acknowledgment and Publicity

- For monetary donations, the University will issue an official receipt to the donor. No official receipt will be issued for in-kind donations. The Beneficiary Unit can issue a letter to acknowledge the donor.
- Normally, the University will acknowledge the donor through channels such as website and/or printed materials and/or other media. Donation ceremony with or without media presence can be arranged. If the donor intends to arrange its own publicity, please inform the University so that both parties can agree on the arrangement.
- For activities such as conference, forum or competition, the University may offer title sponsorship to the donor, subject to any policy that may be introduced by Council from time to time.

#### Placement and Investment

- The Finance Committee of the Council oversees and advises the Council on all matters within the jurisdiction of the Council which have important financial implications including investment strategy and governance. Based on the investment strategies and policies as approved by Council from time to time as well as the purpose and expected utilization of the donation, the Finance Committee shall decide on how the money is invested to safeguard its value and maximize the return.

#### Utilization and Reporting

- For donations with specified usage, utilization will follow the usage as agreed between the donor and the University.
- For donations without specified usage, they will be placed in the “unspecified donation” account of the University. The University management will decide the utilization with reference to the Strategic Plan and/or the Annual Budget Plan, following established governance and approval processes.
- As may be directed in Donation Agreement, annual or periodic reports shall be provided to the donor.

#### Circumstances that may Affect the Donation Arrangement

- In entering the Donation Agreement, the donor and the University may specify the procedures should there is the wish or need to make changes to the terms of the donation.
- In the event of any situation under which either the donor or the University may not be able to fulfill the terms of the Donation Agreement, the University will first consult with the donor as to whether the terms of the donation can be adjusted. But if there is no agreement between the University and the donor, the University will have the discretion to decide on the arrangement.

#### Enquiries

- The Development and Alumni Office (DAO) is the central coordination office for donations. Enquiries can be made to DAO (tel: 2358 8365; email: [dao@ust.hk](mailto:dao@ust.hk)).

*(26 September 2025)*

[此乃 “Donation Guidelines”之中文譯本，  
如有任何歧義，概以英文版本為準]

## 捐款指引

### 捐款的定義

- 本指引套用香港特別行政區稅務局發布之《屬公共性質的慈善機構及信託團體的稅務指南》（「**稅務指南**」）中「捐款」的定義。按稅務指南第 56 段所述：「按通常的意義而言，「捐款」是指一項餽贈。作為餽贈，業權的轉移必須出於自願，而非因合約上的義務而轉移，再者，捐贈人不得收受任何物質方面的利益作為交換…」

### 稅務影響

- 香港科技大學為一根據《稅務條例》(香港法例第 112 章) 第 88 條獲豁免繳稅的慈善團體。捐贈者宜就捐款是否可安排稅務寬減尋求獨立法律／稅務意見。

### 決定是否接納捐款的主要原則

- 於決定是否接納捐款時，大學會考慮各項因素，包括捐贈者（包括但不限於其業務）或捐款是否符合大學的辦學目的、目標、宗旨、聲譽、信念及願景。除此以外，捐款應對大學有重大裨益，如對大學之教學、研究和服務有所貢獻。

### 批核程序

- 超過港幣一千萬元（現金或實物）的捐款，須由校董會批核是否接納該項捐款。港幣一千萬元及以下的捐款則可由校長、副校長和院長在校董會授權下批核。

### 書面紀錄及付款方式

- 所有捐款須作書面紀錄。港幣一百萬元或以上的主要捐款將以捐款協議作紀錄。[詳情請參閱大學撰寫的《捐款協議樣本》。]
- 現金捐款可以支票、轉帳、信用卡或經認可財務機構提供的網上繳費服務付款。詳情請見大學《捐贈科大》網頁（網址為：<http://giving.ust.hk/>）。
- 捐款應列大學為收款人，而非個別職員或其他受益單位。
- 實物捐贈則應發送至擬受益單位的負責人。

### 冠名安排

- 大學可依其酌情權及主動提出，以大學認為合適的方式、時間及附以合適的條件表彰捐贈者。
- 以捐贈者之姓名命名任何學院或學術部門，則比較繁複及需經大學詳細討論。大學管理層會主導相關討論並作出合適的計劃。

## 表彰及公布

- 就金錢上的捐款而言，大學會向捐贈者發出正式收據。就實物捐贈而言，大學則不會向捐贈人發出正式收據，但相關受益單位可向捐贈人發出確認信件。
- 一般而言，大學會於本校網頁及／或印刷品及／或其他媒體提及捐贈者之捐款。大學亦可安排受傳媒採訪或不受訪的捐款儀式。如捐贈者有意自行公布捐款，敬請通知大學以便雙方能就有關安排達成共識。
- 大學可為學術會議、論壇或比賽等活動提供冠名贊助。相關安排會按照時用的校董會政策處理。

## 資金放置及投資

- 在校董會行使其管轄權內對大學有重大財務影響的權力時，如制訂投資策略與管治架構，校董會之財務委員會負責監察並向校董會提供意見。財務委員會會遵循時用經校董會批核的投資策略和政策以及捐款的擬定用途，決定有關款項的投資，以確保其價值穩定及獲得最大回報。

## 捐款的使用及報告

- 大學會遵循捐贈者與大學就某一捐款協議的指定用途而使用該項捐款。
- 如捐贈者與大學沒有就某一捐款訂明其指定用途，大學會將之存入「非指明捐款」的帳目內。大學管理層會按時用策略及／或年度預算計劃及大學的既定管治及批核程序管理該帳目。
- 如捐款協議有所訂明，大學會向捐贈者提交年度或定期報告。

## 可能影響捐款協議的情況

- 捐贈者與大學可於簽訂捐款協議時，訂明更改協議條款的適用程序。
- 如在任何情況下捐贈者或大學可能無法履行捐款協議的條款，大學會先諮詢捐贈者以商討能否對捐款的條款作出調整。如協議雙方未能達成共識，大學將有酌情權決定相關安排。

## 查詢

大學發展及校友事務處專責協調捐款事宜。如有查詢，請致電 2358 8365 或電郵至 dao@ust.hk。]

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