



中華人民共和國香港特別行政區政府總部教育局  
Education Bureau  
Government Secretariat, Government of the Hong Kong Special Administrative Region  
The People's Republic of China

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28 January 2011

Ms Miranda HON  
Room 1006, 10/F,  
Murray Road  
Multi-storey Carpark Building  
Admiralty  
Hong Kong

*Urgent by post and fax  
(Fax No. 2840 0716)*

Dear Ms Hon,

**The Director of Audit's Report on the  
Results of Value for Money Audits (Report No. 55)**

**Administration of the Direct Subsidy Scheme (Chapter 1)  
And Governance and administration of Direct Subsidy Scheme schools  
(Chapter 2)**

I refer to the reply from the Director of Audit to your letter dated 27 January 2011 on the actual situation and the reason for the inconsistency of the acquisition of the tax exemption status in respect of School A.

We would like to supplement that when the EDB informed the Director of Audit on 16 July 2010 that School A was one of three schools that had not yet acquired the tax exemption status under the Inland Revenue Ordinance up to 30 June 2010, both the EDB and the School had no knowledge about the granting of tax exemption status with retrospective effect from 7 June 2010. This piece of information provided to the Director of Audit was correct at that juncture. School A informed the EDB of the latest position of tax exemption status on 9 August 2010. The PAC requested information on

related issues in December 2010 and in reply to which, EDB also took the opportunity to update this piece of information.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Michelle Wong', with a stylized flourish at the end.

(Mrs. Michelle WONG)  
for Secretary for Education

c.c. Secretary for Financial Services and the Treasury (Fax no: 2147 5239)  
Director of Audit (Fax no: 2583 9063)