



中華人民共和國香港特別行政區政府總部食物及衛生局
Food and Health Bureau, Government Secretariat
The Government of the Hong Kong Special Administrative Region
The People's Republic of China

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20 November 2013

Ms Maisie LAM
Chief Council Secretary
Panel on Health Services
Legislative Council Complex
1 Legislative Council Road
Central, Hong Kong

Dear Ms LAM,

**Supplementary Information on Issues relating to the
Development and Operation of Private Hospitals**

As requested at the Panel on Health Services Special Meeting on 18 December 2012, further to our earlier response to parts (a), (b) and (d) of the enquiries concerning the development and operation of private hospitals, we would like to provide supplementary information in response to part (c) of the enquiries below –

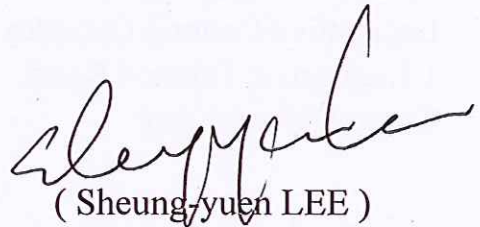
- (c) *Whether charities that had been granted tax exemption status under section 88 of the Inland Revenue Ordinance (Cap. 112) and non-profit making organizations had to make public their annual financial statements, and if so, a list of those private hospitals which fell into these two categories, with a breakdown on whether they had met the disclosure requirement*

The Administration's response:

Currently nine private hospitals had been granted tax exemption status under section 88 of the Inland Revenue Ordinance (Cap. 112)

(see **Annex A** for details). Among these private hospitals, six are registered as non-private companies limited by guarantee (see **Annex B** for details) and are required to file their annual returns with audited balance sheets with the Companies Registry under the Companies Ordinance (Cap. 32), which are available for public search.

Hong Kong Adventist Hospital and Tsuen Wan Adventist Hospital, which are private companies limited by guarantee, will also be required to file their annual returns with audited financial statements with the Companies Registry for public inspection in the future under the new Companies Ordinance (Cap. 622), which is expected to commence operation in March 2014. The Matilda International Hospital, which is incorporated under the Matilda and War Memorial Hospital Ordinance (Cap. 1035), is governed by the provisions of that Ordinance.



(Sheung-yuen LEE)
for Secretary for Food and Health

**Private hospitals granted Tax Exemption Status under
Section 88 of the Inland Revenue Ordinance (Cap. 112)**

1. Canossa Hospital (Caritas)
2. Evangel Hospital
3. Hong Kong Adventist Hospital
4. Hong Kong Baptist Hospital
5. Matilda International Hospital
6. Precious Blood Hospital (Caritas)
7. St. Paul's Hospital
8. St. Teresa's Hospital
9. Tsuen Wan Adventist Hospital

**Private Hospitals registered as
Non-private Companies limited by Guarantee**

1. Canossa Hospital (Caritas)
2. Evangel Hospital
3. Hong Kong Baptist Hospital
4. Precious Blood Hospital (Caritas)
5. St. Paul's Hospital
6. St. Teresa's Hospital