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財經事務及庫務局  
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FINANCIAL SERVICES AND  
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SPECIAL ADMINISTRATIVE REGION

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來函檔號 YOUR REF.:

11 March 2019

Mr Derek LO  
Clerk to Bills Committee  
Legislative Council Secretariat  
Legislative Council Complex  
1 Legislative Council Road  
Central, Hong Kong

Dear Mr Lo,

**Follow-up on the treatment of tax deductible voluntary contributions  
("TVCs") when applying for different public services**

Further to our letter of 27 February 2019, we have received response from all Bureaux on their treatment of accrued benefits of TVCs when processing applications for means-tested public services and welfare schemes. Based on the response of the Bureaux, in general, if the accrued benefits of TVCs of the applicants cannot be withdrawn at the time of applications, their accrued benefits of TVCs will not be regarded as assets. The relevant public services and welfare schemes are set out at **Annex**.

Yours sincerely,

  
( Ms Noel TSANG )

for Secretary for Financial Services and the Treasury

**Treatment of Accrued Benefits of  
Tax Deductible Voluntary Contributions (TVCs)  
under Means-tested Public Services and Welfare Schemes**

- In general, the relevant Bureaux/ Departments will not regard accrued benefits of TVCs as assets when processing applications for means-tested public services and welfare schemes, if the accrued benefits of TVCs of the applicants cannot be withdrawn at the time of applications. The schemes concerned involve –

Buildings Department

1. Comprehensive Building Safety Improvement Loan Scheme

Education Bureau

2. Financial Assistance Scheme for Post-secondary Students
3. Tertiary Student Finance Scheme – Publicly-funded Programmes
4. Enhancing the financial assistance for needy students pursuing programmes below sub-degree level

Food and Health Bureau

5. Community Care Fund (CCF) Medical Assistance First Phase Programme
6. Samaritan Fund
7. CCF Subsidy for eligible patients to purchase ultra-expensive drugs (including those for treating uncommon disorders)
8. CCF Subsidy for eligible patients of Hospital Authority to purchase specified implantable medical devices for interventional procedures

Housing Department

9. Application for public rental housing
10. Application for Home Ownership Scheme flats / White Form Secondary Market Scheme

11. Well-off Tenants Policies
12. Public rental units under the Hong Kong Housing Society (HKHS)
13. Subsidised Sale Flats Projects developed and sold by HKHS

Labour and Welfare Bureau/ Social Welfare Department

14. Comprehensive Social Security Assistance Scheme
15. Old Age Living Allowance
16. Guangdong and Fujian Schemes
17. Working Family Allowance Scheme
18. Work Incentive Transport Subsidy Scheme
19. Central Fund for Personal Computers
20. Jockey Club IT Scheme for People with Visual Impairment
21. Cash Subsidy under the Integrated Support Service for persons with Severe Physical Disabilities
22. Trust Fund for Severe Acute Respiratory Syndrome (SARS) – Special Ex-gratia Financial Assistance for Recovered/Suspected SARS Patients
23. Short-term Food Assistance Service Projects
24. Pilot Scheme on Residential Care Service Voucher for the Elderly