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18 August 2020

Ms Joanne MAK  
Clerk to the Panel on Home Affairs  
Legislative Council Complex  
1 Legislative Council Road  
Central, Hong Kong

Dear Ms Mak,

**Panel on Home Affairs**  
**Motions passed at the meeting on 9 December 2019**

At the meeting of the Panel on Home Affairs (the Panel) on 9 December 2019, Members passed two motions under agenda item IV “Football Development in Hong Kong” of the Panel meeting on 3 December 2019. Our response is set out below.

Regarding the motion on stakeholder engagement, the Government has been consulting various stakeholders on the planning and management of public sports facilities, including public football pitches, through various channels. The Leisure and Cultural Services Department (LCSD) would brief the District Councils on issues related to community sports facilities from time to time and actively respond to and follow up on views received. In addition, the LCSD would maintain close contact and meet regularly with “national sports associations” (NSAs), including the Hong Kong Football Association, to gauge views from stakeholders.

Regarding the motion on sponsorship for football, as mentioned in our response to the Panel dated 18 July 2019 through LC Paper No. CB(2)1830/18-19(01), if a commercial entity sponsors a NSA in order to promote its own business, the sponsorship would be treated as marketing

expenses and could be used to apply for tax deduction. In recent years, there has been suggestion in the sports sector that the Government should provide tax concessions, such as doubling the tax deduction for sponsorship to eligible sports events, in order to encourage the commercial sector to sponsor major sports events. After a thorough examination the issue (including the read-across implications on tax deduction for promoting good causes), the Government decided not to introduce tax concession for commercial entities sponsoring local sports events.

Yours sincerely,

A handwritten signature in blue ink, consisting of a series of loops and a long horizontal stroke.

(Paul CHENG)  
for Secretary for Home Affairs