



香港中文大學  
The Chinese University of Hong Kong

**Code of Practice  
on Fundraising and Acceptance of Donations  
(Abridged Version)**

Prepared by Office of Institutional Advancement  
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## **Preamble**

1. The University welcomes philanthropic donations from corporates, organizations and individuals in support of the vision and mission of the University.
2. The University only accepts such philanthropic offers on the clear understanding that they are for the benefits and interests of the University, and will not affect the role of the University in accomplishing its strategic goals, including, but not limited to, knowledge creation, dissemination, presentation and transfer.
3. The University Council, being the supreme governing and executive body of the University, has been vested with *“the power to receive gifts and to approve, subject to such conditions as the Council thinks fit, the receipt of gifts by the Colleges”*. (Statue 11.8(1)(j))
4. This Code of Practice sets out the general principles to ensure best practices in fundraising and acceptance of donations be adhered to and promoted among personnel involved in the processes of University Advancement.

## **Definitions of Donations**

5. Donations to the University are defined as voluntary contributions by corporate bodies, organizations or individuals received and administered by the University in support of the overall objectives of the University.
6. Donations *“covers all forms of gifts, endowment and sponsorships, in money or in kind, given to the TEIs (Tertiary Education Institutions) outright, for which the donors receive no financial interest in return”* (extracted from Chapter 1 of ICAC Corruption Prevention Guide for Tertiary Education Institutions – Administration of Donations).
7. Donations also include planned gifts, in the form of bequests or beneficiary designations in a life insurance policy, that allow the donor to leave a lasting legacy.

## **Tax Exemption**

8. Donations to The Chinese University of Hong Kong (CUHK), under Section 88 of the Inland Revenue Ordinance, are tax-deductible as it is an educational institution of a public character (Cap 1109 The Chinese University of Hong Kong Ordinance). The public can consult “A Tax Guide for Charitable Institutions and Trusts of a Public Character” issued by the Inland Revenue Department ([https://www.ird.gov.hk/eng/pdf/tax\\_guide\\_for\\_charities.pdf](https://www.ird.gov.hk/eng/pdf/tax_guide_for_charities.pdf)) for details.
9. CUHK has been recognized as a prescribed foreign university in Canada under Section 3503 of the Canadian Income Tax Regulations and was added according to Schedule VIII of the Regulations by Order-in-Council P.C. 2010-551.
10. Donors from the U.S. may also enjoy tax incentives with their donations to CUHK handled by United Board for Christian Higher Education in Asia (UB), the official platform designated by the University for accepting donation payments from US sources.
11. Official donation receipts applicable for tax deduction in Hong Kong will be issued to donors for their cash donations of HK\$100 or above for CUHK; while receipts for tax deduction in Canada and the US will be issued for donations of any amount.
12. Donations-in-kind are not eligible for tax deductions in Hong Kong.

## **General Principles on Donations**

13. Donations should predominantly be designated for supporting teaching, research, knowledge exchange and other related activities of the University which align with its strategic development.
14. The University only accepts donations from donors of credible sources. If the donor elects to remain anonymous, such wish will be respected, i.e. the donor’s identity will not be disclosed to the public. The University reserves the right to disclose the identity of any donor if required by law or by an order of the court.

15. Donations will be utilized in accordance with donors' wishes and be subject to the University's policies and procedures including, but not limited to, those for financial and audit purposes. Donations can be designated for general use at the discretion of the University or earmarked for a specific purpose in academic research, scholarship, project or campus subject to established approval processes. Periodic reports should be provided by a beneficiary unit to its donor if such reporting arrangement is mutually agreed.
16. The donation should not affect the academic freedom of individual faculty member or the University's autonomy. For the avoidance of doubt, this principle applies to academic and administrative affairs including, but not limited to, student admission and examinations, staff recruitment and promotion, the conduct of research, publication of findings or ownership of intellectual property rights, and purchase and procurement.
17. The University is committed to the free and open discussion of ideas and opinions, and uphold its measured autonomy and academic freedom. The University will not accept donations that carry any political requirements or criteria that may give rise to perceived institutional endorsement.
18. The University may accept donations in support of research undertaken by individual members of the University with the understanding that the donor has no expectation of receiving benefits in return, and that the donation does not compromise the faculty members' academic freedom. If the contemplated support is in the nature of commissioned research, it will not be treated as a donation and shall be referred to the University's Knowledge Transfer Office for further advice.
19. The University will not accept donations which might have adverse impacts on its image and reputation.
20. The University reserves the right to accept any donation. The final decision rests with the University Council.

## **Donation Agreement**

21. In the event that signing of a donation agreement is required for closing a pledge, the standard University template agreement\* should be adopted and any material modification with legal implications should necessitate legal advice before committing the University to a legally-binding agreement.

## **Donor Recognition**

22. As a general principle, donors will receive proper recognition in the form of acknowledgement from the University to honour their contributions.

23. The University may offer naming acknowledgements in recognition of significant contributions of donors. For acknowledgement arrangements in the form of naming, the following principles and guidelines must be observed.

(a) The Council is the ultimate authority for approving naming acknowledgements for donors, except the naming of Professorships and other academic positions, for which the approval obtained from the Vice-Chancellor suffices.

(b) Naming acknowledgments must be consistent with the values, missions and other policies of the University.

(i) They must not cause embarrassment to the University or bring the University into disrepute.

(ii) They must not affect or interfere with the governance and pursuit of academic and research endeavours of the University.

(c) All donations, whether naming acknowledgement is used as a form of recognition, should not affect University's prerogative in resource allocation, including space, manpower or use of funds.

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\* University template agreement is available on the official website of the CUHK Office of Institutional Advancement (under "Policies & Guidelines").

(d) The University may reject any requests or proposals for naming acknowledgements and may revoke naming acknowledgements at any times in case of non-compliance with the CUHK Code of Practice on Fundraising and Acceptance of Donations and other University policies.

(e) Under normal circumstances, previous donations from a donor, unless specified as payment instalments, should not be counted as part of the donation designated for naming purpose.

24. For acknowledgement arrangements in the form of events, the hosting unit should ensure that the list of officiating guests and participants attending are mutually agreeable to the University.