

One-off School Development Grant for Kindergartens

Tax Arrangements

In accordance with the Inland Revenue Ordinance, private independent kindergartens should file Profits Tax Returns to the Inland Revenue Department as appropriate while non-profit making kindergartens are granted tax exemption. The One-off School Development Grant for kindergartens should be used for the purchase of learning resources and for the improvement of the school facilities and spent within the period from 15 December 2006 to 31 March 2008. Kindergartens are required to record the amount of grant received and the expenditure incurred in the account of respective financial year(s) for submission to the Inland Revenue Department.