

关于上海交通大学教育发展基金会捐赠税收的说明

一、 关于国内捐赠相关的税收法律条款

1、《中华人民共和国企业所得税法实施条例》已经 2007 年 11 月 28 日国务院第 197 次常务会议通过，自 2008 年 1 月 1 日起施行。

第五十一条：企业所得税法第九条所称公益性捐赠，是指企业通过公益性社会团体或者县级以上人民政府及其部门，用于《中华人民共和国公益事业捐赠法》规定的公益事业的捐赠。

第五十三条：企业发生的公益性捐赠支出，不超过年度利润总额 12% 的部分，准予扣除。年度利润总额，是指企业依照国家统一会计制度的规定计算的年度会计利润。

2、国务院关于修改《中华人民共和国个人所得税法实施条例》的决定（2008 年 3 月 1 日起施行）

第二十四条：税法第六条第二款所说的个人将其所得对教育事业和其他公益事业的捐赠，是指个人将其所得通过中国境内的社会团体、国家机关向教育和其他社会公益事业以及遭受严重自然灾害地区、贫困地区的捐赠。捐赠额未超过纳税义务人申报的月应纳税所得额 30% 的部分，可以从其应纳税所得额中扣除。

二、 关于捐赠交大的可享有的税收抵扣

1、关于上海交通大学教育发展基金会获得公益性单位捐赠税前扣除资格的情况介绍：上海市财政局《关于上海市 2017 年度公益性社会团体捐赠税前扣除资格名单（第二批）的公告》（2017 年 8 月 1 日发布，请见附件 1）。

即国内企业向上海交通大学教育发展基金会捐赠，企业行为属于公益性捐赠支出，在年度利润总额 12% 以内的部分，准予在计算应纳税所得额时扣除。如年计税所得为 4200 万元人民币，那么捐赠 500 万元后，所得税计税基准调整为 3700 万元。

2、上海交通大学（香港）教育基金会在香港注册，有 2015 年 1 月 12 日起，因属于公共性质的慈善机构或慈善信托团体，可根据《税务条例》第 88 条豁免缴税（请见附件 2）。

3、上海交通大学美洲基金会在美国加州注册，税号 76-0802983，现为 509 Private Foundation，具有美国联邦税务局 501(c)(3) 慈善机构免税资格（请见附件 3）。个人年收入三分之一以内捐款可免税，超过部分可用于下年度抵税，最多五年。

上海交通大学教育发展基金会

二〇一七年九月七日

附件 1：关于上海市 2017 年度公益性社会团体捐赠税前扣除资格名单（第二批）的公告（上海交通大学教育发展基金会）

附件 2：上海交通大学（香港）教育基金会豁免缴税证明书

附件 3：501c3 Approval Letter（SJTUFA）

附件 4：公益事业捐赠统一票据样本（国内）

附件 5：上海交通大学（香港）教育基金会收据样本

附件 6：上海交通大学美洲基金会收据样本

附件 1:

上海市财政局 上海市国家税务局 上海市地方税务局 上海市民政局
关于上海市 2017 年度公益性社会团体捐赠税前扣除资格名单
(第二批)的公告

发布日期: 2017-08-01

根据企业所得税法及实施条例有关规定,按照《财政部 国家税务总局 民政部关于公益性捐赠税前扣除资格确认审批有关调整事项的通知》(财税〔2015〕141号)、《关于转发〈财政部 国家税务总局 民政部关于公益性捐赠税前扣除资格确认审批有关调整事项的通知〉的通知》(沪财税〔2016〕32号)有关要求,现将上海市 2017 年度第二批公益性社会团体捐赠税前扣除资格名单有关事项公告如下:

一、2017 年度第二批符合公益性捐赠税前扣除资格的公益性社会团体名单:

17	上海交通大学教育发展基金会
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二、纳税人 2017 年度通过第二批公益性社会团体发生的符合条件的公益捐赠支出,可向主管税务机关申报税前扣除。

特此公告。

上海市国家税务局 上海市地方税务局

上海市财政局 上海市民政局

2017 年 7 月 25 日

http://www.czj.sh.gov.cn/zys_8908/gsgg_8929/czywgg_8930/qt_8944/201708/t20170801_175741.shtml

附件 2:



稅務局
香港灣仔告士打道 5 號
稅務大樓

INLAND REVENUE DEPARTMENT

REVENUE TOWER
5 GLOUCESTER ROAD, WAN CHAI,
HONG KONG.

網址 Web site: (<http://www.ird.gov.hk>)

來函請寄「香港郵政總局信箱 132 號稅務局局長收」
ALL CORRESPONDENCE SHOULD BE ADDRESSED TO-
COMMISSIONER OF INLAND REVENUE
G.P.O. BOX 132, HONG KONG.

來函編號:

Your Ref.: GF/LSY/1407144082/JC2

來函請註明本局檔案號碼

IN ANY COMMUNICATION PLEASE QUOTE OUR FILE NO.

檔案號碼:

IR File No.: 91/13815

Shanghai Jiaotong University (Hong Kong)
Education Foundation Limited
c/o Ford, Kwan & Company
Suite 3304
33/F Tower 2
Nina Tower
8 Yeung Uk Road
Tsuen Wan NT

電話 :

Tel. No. : 2594 5300

傳真號碼 :

Fax No. : 2180 7446

電郵 :

E-mail : taxinfo@ird.gov.hk

先生/女士 :

Dear Sir/Madam,

現 證 實 由 2 0 1 5 年 1 月 1 2 日 起
This is to confirm that with effect from 12 January 2015

上海交通大學（香港）教育基金會有限公司
SHANGHAI JIAOTONG UNIVERSITY (HONG KONG)
EDUCATION FOUNDATION LIMITED

因 屬 公 共 性 質 的 慈 善 機 構 或 慈 善 信 託 團 體 ,
being a charitable institution or trust of a public character,

故 可 根 據 《 稅 務 條 例 》 第 8 8 條 獲 豁 免 繳 稅 。
is exempt from tax under Section 88 of the Inland Revenue Ordinance.

稅務局局長（郭群英代行）

（Miss KWOK Kwan-ying）

for Commissioner of Inland Revenue

2015年 4月 21日

附註: 本獲豁免繳稅證明書純粹是確認貴機構的免稅地位，而不是為符合非稅務用途的要求而發出，包括申請校舍、建校用地或空置公共屋邨非住宅單位；申請於活化計劃下使用政府歷史建築；申請種子基金成立社會企業及申請文娛活動的場租資助等等。

Note: This tax exemption certificate solely serves as a confirmation of the tax exemption status of your organization. It is not issued for fulfilling requirements of non-tax related purposes, including applications for school premises, school sites or vacant non-domestic premises in public housing estates, applications for the use of government-owned historic buildings under the revitalization scheme, applications for seed grants to set up social enterprises and applications for rental subsidy in respect of cultural activities etc.

附件 3: 501c3 Approval Letter (SJTUFA)

INTERNAL REVENUE SERVICE P. O. BOX 2508 CINCINNATI, OH 45201	DEPARTMENT OF THE TREASURY
Date: JUN - 8 2008	Employer Identification Number: 76-0802983
SHANGHAI JIAO TONG UNIVERSITY FOUNDATION OF AMERICA (SJTUFA) 16625 SONORA ST TUSTIN, CA 92782-1939	DLN: 17053073325038
	Contact Person: MS K WILMER ID# 52405
	Contact Telephone Number: (877) 829-5500
	Accounting Period Ending: December 31
	Public Charity Status: 170 (b) (1) (A) (vi)
	Form 990 Required: Yes
	Effective Date of Exemption: March 11, 2008
	Contribution Deductibility: Yes
	Advance Ruling Ending Date: December 31, 2012
	Addendum Applies: No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. During your advance ruling period, you will be treated as a public charity. Your advance ruling period begins with the effective date of your exemption and ends with advance ruling ending date shown in the heading of the letter.

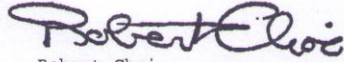
Shortly before the end of your advance ruling period, we will send you Form 8734, Support Schedule for Advance Ruling Period. You will have 90 days after the end of your advance ruling period to return the completed form. We will then notify you, in writing, about your public charity status.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Letter 1045 (DO/CG)

SHANGHAI JIAO TONG UNIVERSITY

Sincerely,

A handwritten signature in dark ink, appearing to read "Robert Choi". The signature is fluid and cursive, with the first name "Robert" and last name "Choi" clearly distinguishable.

Robert Choi
Director, Exempt Organizations
Rulings and Agreements

Enclosures: Publication 4221-PC
Statute Extension

附件 4：公益事业捐赠统一票据

沪财B000303

上海东能安全印刷有限公司印刷 2011.3 3000 本 0000000000001-0000150000

财政部监制

公益事业捐赠统一票据

UNIFIED INVOICE OF DONATION FOR PUBLIC WELFARE

捐赠人：Donor

年 月 日
Y M D

No 0000090601

捐赠项目 For purpose	实物（外币）种类 Material objects(Currency)	数量 Amount	金 额 Total amount											
			千	百	十	万	千	百	十	元	角	分		
金额合计（小写）In Figures														
金额合计（大写）In Words			仟 佰 拾 万 仟 佰 拾 元 角 分											

接受单位（盖章）：
Receiver's Seal

复核人：
Verified by

开票人：
Handling Person

感谢您对公益事业的支持！ Thank you for support of public welfare!

第二联 收据

附件 5：香港基金会收据样本



The receipt template features a large, faint background watermark of the Shanghai Jiao Tong University seal. At the top center is the official circular seal of Shanghai Jiao Tong University, which includes the university's name in Chinese and English, and the founding year 1896. Below the seal, the organization's name is written in both Chinese and English, followed by its address and phone number in Hong Kong. The main body of the receipt contains fields for a unique number, date, and the donor's details. The central area is dominated by the large characters '正式收據' (Official Receipt) and 'OFFICIAL RECEIPT'. Below this, the word '樣張' (Sample) is printed in large, bold characters. The receipt also includes fields for the amount received, the payment method (cash or cheque), and the recipient's name. At the bottom, there is a thank-you message in both Chinese and English, stating that the donation is tax-deductible.

SHANGHAI JIAOTONG UNIVERSITY
(HONG KONG) EDUCATION FOUNDATION LIMITED
地址：香港荃灣楊屋道8號如心廣場33樓3304室 電話：852-95675970

NO: _____

正式收據
OFFICIAL RECEIPT

日期: _____
Date: _____

茲收到
Received from _____

金額
In the sum of amount _____

樣張

捐贈與上海交通大學(香港)教育基金會有限公司
Being donation to SHANGHAI JIAO TONG UNIVERSITY(HONG KONG) EDUCATION FOUNDATION LIMITED

收到現金/支票
Payment by cash / cheque _____

SHANGHAI JIAOTONG UNIVERSITY
(HONG KONG) EDUCATION FOUNDATION LIMITED

多謝您的慷慨捐款，所有捐款可申報免稅。
Thank you for your generous donation. Your donation is tax deductible by Inland Revenue Department.

附件 6: 上海交通大学美洲基金会收据样本



上海交通大学美洲基金会
Shanghai Jiao Tong University
Foundation of America

SJTUFA Tax ID: 76-0802983
Receipt No.: 2015-055
Date: November 28, 2015

Mr. **COPY**
Address Line 1
Address Line 2

Dear Mr. **COPY**,


This letter is to gratefully acknowledge that SJTUFA received your cash donation of One Thousand US Dollars (\$1,000) in November 2015. As instructed, the fund will be distributed to SJTU for the "XYZ Scholarship".

We document that SJTUFA has provided no goods or services to you in exchange for your generous gift, which may be exempted for income tax to the extent allowable by the US law.

SJTUFA is a California registered 501(c)(3) tax exempt nonprofit charity foundation (classified as a IRS Code 509 private foundation) with the mission to serve as a bridge between SJTU and top academic/industrial organizations in the US, and to raise funds for the advancement of SJTU in education and research. SJTUFA is governed by the board of directors chaired by the SJTU president Prof. ZHANG Jie. For more information, please visit www.sjtufa.org.

Thank you for your support to SJTU and SJTUFA.

Sincerely,


Katherine He
SJTUFA President