

持續進修基金 (CEF)

持續進修基金為有志進修的成年人提供持續教育和培訓資助。優化措施已於2022年8月1日起實施，本院正積極增加持續進修基金課程的選擇，包括將課程範疇擴展至中醫藥、醫療保健、教育、藝術等，以回應不同進修人士的學習需要。

以下資料摘錄自持續進修基金網頁 wfsfaa.gov.hk/tc/ce/cef/overview.php，一切以其為準。

優化措施[^] (2022年8月1日起實施)

- 資助上限由每人20,000元增加至25,000元；
- 首10,000元資助的學員共付比率（即學員須自行承擔的課程費用的百分比）維持為課程費用的20%，而餘下的15,000元資助的共付比率為課程費用的40%；及
- 撤銷基金申請人的年齡上限。

[^] 優化措施只適用於報讀2022年8月1日或以後開課的持續進修基金課程。

備註：2022年8月1日前開課的基金課程發還款項申請，由持續進修基金辦事處根據2022年8月1日前實施的規定進行審批。

申請資格

申請人必須：

- 屬香港居民並擁有香港居留權、或香港入境權、或有權在香港逗留而不受任何逗留條件限制、或持單程證從中國大陸來港定居的人士；
- 申請人在所選修的基金課程開課時，及在*成功修畢課程後的一年內遞交申請時，**年齡均須介乎18至70歲（即年齡屆滿71歲之前）。逾期遞交的申請概不受理；
- 報讀基金課程，並已支付全部學費；以及
- 從未就同一項課程、學習單元或學分獲其他公帑或在其他公帑資助計劃下獲得任何資助。

* 「成功修畢課程」指申請人已出席不少於基金課程總上課時數的百分之七十（或課程所規定的較高出席要求）及通過本院規定的課程評核。修讀語文能力課程的申請人，另需在指定的基準試（如適用）中取得指定或更高的程度，才符合申請發還款項的資格。

** 請留意上述提及之優化措施（2022年8月1日起實施）。

申請發還款項手續

- 申請人只需填妥持續進修基金申請表格[SFO 313 (2022)]及提交所需文件，便可同時申請開立持續進修基金帳戶及發還款項。
- 申請表格[SFO 313 (2022)]可於各區民政諮詢中心、持續進修基金辦事處或本院索取，也可從持續進修基金網頁下載。
- 申請人填寫申請表格前，請向本院申請修業證明信作申領發還款項之用。
- 申請手續詳情，請掃描二維碼或瀏覽學院網頁：www.cuscs.hk

如有任何查詢，可致電持續進修基金辦事處3142-2277或本院2209-0478/2209-0235。

「個人進修開支」扣稅

如學員於香港中文大學專業進修學院修讀為取得或維持現在或將來受僱工作所需資格的教育課程，其課程學費金額可作「個人進修開支」扣稅之用。學員應保留本院學費收據，並於向政府申報年度報稅表時一併申請扣稅。「個人進修開支」扣稅於課稅年度2017-18及以後可獲准扣除的最高款額為HK\$100,000。

詳情請瀏覽稅務局網頁：www.ird.gov.hk或致電稅務局二十四小時熱線187-8088查詢。



Continuing Education Fund (CEF)

The Continuing Education Fund (CEF) subsidises adults with learning aspirations to pursue continuing education and training. The CEF enhancement measures have been implemented from 1 August 2022. To tie in with the enhancement measures, the School is actively expanding the scope of our CEF reimbursable courses to areas of Chinese Medicine, Health Care, Education, Arts, etc., in response to the learning needs of different learners.

The following information is extracted from the website of the Continuing Education Fund at wfsfaa.gov.hk/en/ce/cef/overview.php, whichever is subject to it.

Enhancement Measures of Continuing Education Fund[^] (Effective from 1 August 2022)

- increase of the CEF subsidy ceiling from \$20,000 to \$25,000 per person;
- the co-payment ratio by learners (i.e. the percentage of course fee to be borne by learners) for the first \$10,000 subsidy remains to be 20% of the course fee, and that for the remaining \$15,000 subsidy is 40% of the course fee; and
- removal of the upper age limit for CEF applicants.

[^] The enhancement measures are applicable only for CEF courses commencing on or after 1 August 2022.

Note: For CEF reimbursable courses that commenced before 1 August 2022, reimbursement claims will be processed by Office of Continuing Education Fund (OCEF) in accordance with the requirements in force before 1 August 2022.

Eligibility for Application

Persons who meet the following criteria can apply for CEF:

- Hong Kong residents who have the right of abode or the right to land or to remain in Hong Kong without restriction; or holders of one-way permit from Mainland China;
- ****Aged between 18 and 70** (i.e. before reaching the age of 71) both at the time when the CEF reimbursable course under application commences and at the time when an application for fee reimbursement is submitted, which should be within one year upon the ***successful completion of the CEF reimbursable course**. Late applications will not be accepted;
- Have enrolled in and paid the tuition fee for the CEF reimbursable course; and
- Have not obtained any other public funds or assistance under any other publicly-funded financial assistance schemes for the same course.

* "Successful completion of the CEF reimbursable course" means the claimant has an attendance rate of not less than 70% (or such higher attendance requirement as prescribed for the course) and has passed the course assessments as required by the School. Applicants studying language proficiency course are required to pass a specified benchmark test/examination (if applicable) at the specified (or higher) level to be eligible for fee reimbursement.

** Please note the Enhancement Measures (Effective from 1 August 2022) as mentioned above.

Reimbursement Procedures

- Applicants are only required to complete Application Form [SFO 313 (2022)], which is a combined application form for both account opening and fee reimbursement.
- The CEF Application Form [SFO 313 (2022)] can be obtained from OCEF/Home Affairs Enquiry Centres/the School or downloaded from the website of CEF.

- Before completing the application form, applicants could apply for a Letter of Certification with the School for making a claim for CEF reimbursement.
- Please scan the QR Code or visit the School website: www.cuscs.hk for details of the reimbursement procedures.

For enquiries, please contact OCEF at 3142-2277 or the School at 2209-0478/2209-0235.

Tax Deduction for Expenses of Self-Education

Students pursuing a course at CUSCS to gain or maintain qualifications for use in either the current or a planned employment are eligible to apply for the tax deduction in respect of the tuition fee. Students should keep official receipt issued by the School and place the application with Inland Revenue Department via annual tax return. The upper limit for amount deduction is HK\$100,000 for the year of assessment 2017-18 and after.

For more information, please visit website of IRD at www.ird.gov.hk or contact IRD 24-hour hotline at 187-8088.