

## Rules on Prevention of Double Housing Benefits

1. The University, as a publicly-funded institution, is required by the Government to enforce the Rules on Prevention of Double Housing Benefits (hereafter referred to as the Rules) when providing housing benefits to its staff members. In essence, the Rules are summarized as follows:
  - a. A staff member may only receive one form of housing benefit at any one time irrespective of whether it is provided by the University.
  - b. A married staff member and his/her spouse are regarded as one entity. The couple may not receive more than one form of housing benefit at any one time irrespective of whether it is provided by the Government, by publicly-funded organizations or by private employers.
  - c. If a staff member or his/her spouse/ex-spouse(s) had worked in the Government or publicly-funded institutions and had received allowances under either the Home Purchase Scheme (HPS) or Home Financing Scheme (HFS), the staff member can only continue to claim such allowance from the University, if such allowance will be provided, for an entitlement period under such Scheme which will be reduced by the period of assistance he/she has obtained from the Government or other publicly-funded institutions. After the completion of the entitlement period of a total of 10 years, the staff member's eligibility for housing benefits will cease permanently. The staff member cannot claim other forms of housing benefits except those as approved by the University.
  - d. If a staff member or his/her spouse is a tenant and/or authorized occupant of a public rental housing flat provided by either the Hong Kong Housing Authority or Hong Kong Housing Society, the staff would not be eligible for the University housing benefits unless the staff member or his/her spouse relinquishes such benefits.
  - e. If a staff member or his/her spouse is a registered owner and/or authorized occupant of a flat sold under one of the public home ownership schemes [including flats sold under the Home Ownership Scheme, the Private Sector Participation Scheme and the Secondary Market Scheme administered by the Hong Kong Housing Authority, and the Flat for Sale Scheme and the Urban Improvement Scheme (only Urban Improvement Scheme flats completed before March 1981) administered by the Hong Kong Housing Society], or under the Sandwich Class Housing Scheme administered by the Hong Kong Housing Society or under the Tenant Purchase Scheme administered by the Hong Kong Housing Authority, the staff would not be eligible for the University housing benefits, except where the re-sale restriction period has ceased to be applicable, and except where provision is included in the rules for the Home Financing Scheme for the staff to receive concurrent housing benefits.
  - f. If a staff member or his/her spouse is a recipient of, or the crucial member of a family in receipt of a public housing loan (such as the Sandwich Class Housing Loan Scheme or the Home Starter Loan Scheme administered by the Hong Kong Housing Society; or the Home Purchase Loan Scheme administered by the Hong Kong Housing Authority), the staff would not be eligible for the University housing benefits, except where provision is included in the rules on the Home Financing Scheme for the staff to receive concurrent housing benefits.
2. The term "housing benefits", other than those specifically referred to in paragraphs 1 (c) to (f) above, refer to element of housing assistance in various forms included in a pay package. The following are examples of housing benefits being provided as part of a pay package:-
  - a. accommodation provided by the employer, whether or not rent is payable by the employee;
  - b. a housing loan or any form of subsidy, whether it is for purchasing local or overseas property;

- c. an allowance for renting accommodation or purchasing property, whether or not it is accountable or taxable;
- d. a cash allowance provided in lieu of housing benefits, whether or not it is accountable or taxable;
- e. a cash allowance which is provided to encash fringe benefits including housing, whether or not it is accountable or taxable; (e.g. cash allowances provided by the Legislation Council Commission, the Office of the Ombudsman, the Equal Opportunities Commission, the Office of the Privacy Commissioner for Personal Data; and the Flexible Allowance provided by the Hospital Authority to its staff and by the University of Hong Kong/the Chinese University of Hong Kong to their clinical staff); and
- f. any portion of a pay package actually claimed by an employee as rental reimbursement for tax purposes in his/her tax return, (e.g. the tax efficiency schemes offered by some utility companies).

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