



誠信旅業  
致勝之道

INTEGRITY-  
OUR WINNING EDGE

旅遊業專業道德實務指引  
A Practical Guide

for the Travel and Tourism Industry





旅遊業專業道德實務指引  
**A Practical Guide**  
*for the Travel and Tourism Industry*



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## 編輯小組按

本實務指引專為旅遊業管理人員編寫，旨在探討工作上可能出現的道德問題，並就如何推行誠信管理提供實務指引。

本刊物只提供一般的指引，不會就每種情況下可能出現的所有事件提出討論。刊物中有關法例規定的解釋，亦只屬一般和概括性質，不可取代原本的條文和法律意見。因此，讀者不論遇到任何情況，均應細閱有關法例，或在有需要時徵詢法律意見。任何人士因為本刊物的內容作出或放棄作出任何行動而招致損失，廉政公署或籌備委員會概不會負上任何責任。

指引內列出的個案是綜合真實案例和虛構情況而編成，只供參考用途。

在本刊物中，代名詞「他」同時包括男性及女性，並沒有任何性別歧視的含義。

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### **From the Editorial Board**

*This practical guide is written for all managers in the Travel and Tourism Industry. It examines the major ethical issues that they may encounter in their workplace and provides them with practical guidelines on how ethical management can be implemented.*

*This publication aims to provide general guidance only and does not purport to deal with all possible issues that may arise in any given situation. Explanations of legal requirements under the Ordinances are necessarily general and abbreviated and are not a substitute for the need to review the Ordinances in detail and where appropriate to obtain specific legal advice on any issue arising. No responsibility for loss occasioned to any person acting or refraining from action as a result of any material in this publication can therefore be accepted by the Independent Commission Against Corruption or the Organising Committee.*

*The scenarios given in this practical guide are based on a mixture of past prosecutions and hypothetical cases for illustration only.*

*Throughout this guide, the male pronoun is used to cover references to both the male and female. No gender preference is intended.*

# 「誠信旅業 致勝之道」 旅遊業推廣計劃

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香港酒店業主聯會  
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Hong Kong Hotel Owners



# Integrity - Our Winning Edge

## Ethics Programme for the Travel and Tourism Industry

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Quality Tourism Services Association

Mr Duncan PESCOD, JP  
Tourism Commission

Mr Joseph TUNG, JP  
Travel Industry Council of Hong Kong

**The Secretariat:** Mrs Helen LEE  
Independent Commission Against Corruption

## 香港特別行政區廉政專員獻辭

香港榮幸地享有全球最廉潔城市之一的難得美譽。此美譽全賴社會各界群策群力、百業專才同心同德共同建立。香港旅遊業便是其中一份子。作為本港經濟支柱之一，旅遊業從業員的專業操守誠然舉足輕重。香港是國際旅遊熱點，維持旅遊業高水平的道德操守，對保持行業的競爭優勢及促進香港未來經濟發展，起著關鍵性作用。

廉政公署很高興與旅遊事務署、香港旅遊發展局及業內五個團體合辦「誠信旅業 致勝之道」旅遊業推廣計劃。出版這本專業道德實務指引的目的是向旅遊業推廣誠信管理和最佳作業常規。我希望這本指引能為業內的管理人員提供實用、方便的參考。

我深信憑著廉署與業界的共同努力，香港將會繼續享有國際知名的旅遊勝地及廉潔都會的美譽，進而促進旅遊業及本港經濟的蓬勃發展。



黃鴻超

香港特別行政區廉政專員



## Message from Commissioner, Independent Commission Against Corruption, HKSAR

Hong Kong enjoys the reputation as one of the least corrupt cities in the world. This reputation has been hard earned. It owes much to the concerted efforts of the workforce from different sectors of the community. The Travel and Tourism Industry is amongst one of them. As a leading industry, the Travel and Tourism sector relies heavily on the conduct of its workforce. To maintain Hong Kong's winning edge as a top international tourist centre, the Travel and Tourism Industry should continue to uphold a high standard of integrity in conducting its businesses as well as the professional ethics of its workforce.

The ICAC is happy to collaborate with the Tourism Commission, the Hong Kong Tourism Board and five leading associations in launching an Ethics Programme for the Travel and Tourism Industry. This publication is produced with an aim to enhance ethical management and to promote practical best practice in the Travel and Tourism workforce. I hope it will serve as a useful and handy reference guide for all managers in the Industry.

I believe that Hong Kong will continue to enjoy its reputation as a renowned international tourist destination as well as an anti-graft capital. ICAC's partnership with the Travel and Tourism Industry will help secure a successful future for the sector and for Hong Kong as a whole.



Raymond H. C. WONG

Commissioner


Independent Commission Against Corruption  
HKSAR

## 旅遊業誠信推廣計劃籌備委員會主席獻辭

香港是世界知名的國際旅遊中心，雖然享有這美譽，我們不應把努力耕耘的成果視作理所當然。除了政府給予大力支持外，業界人士的緊密合作，以及每位從業員敬業樂業的精神，都令旅遊業得以蓬勃發展。然而，確保本港旅遊業的卓越聲譽不受任何負面影響，仍然是我們的首要任務。為了更臻完善，業內監察機構及經營者遂聯手推動一項「誠信旅業 致勝之道」旅遊業推廣計劃。

堅守誠信，推行道德管理，是業界人士面對新的挑戰及漸趨激烈競爭的良方善策。本指引旨在協助管理人員察查業界可能出現的貪污漏洞，以及常見的道德兩難情況，並提供內容詳盡，簡明易用的參考資料，闡釋如何將道德理念付諸實行。

我十分感謝各位曾經協助編製本指引的人士所作的貢獻。這指引不單標誌著業界人士的相互合作和堅守誠信的決心，也顯示旅遊業的成功，是有賴一群竭力盡忠、誠實可靠的從業員的努力。我誠意向業內的管理人員推薦這本實務指引。



陳南祿, SBS, JP

旅遊業誠信推廣計劃籌備委員會主席

## Message from Chairman, Organising Committee of the Ethics Programme for the Travel and Tourism Industry

Hong Kong is renowned as an international tourist centre. Such a hard-earned reputation should not be taken for granted. With the government's strong support, the close partnership of industry practitioners and dedication of its workforce, the Travel Industry has prospered over the years. Travel and tourism are key pillars of Hong Kong's economy and important ways of projecting Hong Kong's image overseas. It is therefore vital that the public image of the industry remains untarnished and that the Travel and Tourism Industry is corruption-free. With this in mind, industry regulators and operators have joined forces to promote the Ethics Programme for the Travel and Tourism Industry.

Upholding integrity and implementing ethical management are crucial to the Industry when facing new challenges and increasing competition. This publication aims to assist managers to identify the possible corruption risks and common ethical issues and provide them with a comprehensive and handy reference on how to put ethics into practice.

I am extremely grateful to various parties who contributed to the production of this invaluable publication. It not only marks our combined determination to uphold integrity in the Industry, but also serves as a ready reminder that the Industry's success hinges on a dedicated and honest workforce. I strongly recommend it to all managers in the Industry.



Philip CHEN  
Chairman, SBS, JP  
Organising Committee of the  
Ethics Programme for the Travel and Tourism Industry

## 香港特別行政區旅遊事務專員獻辭

憑著各界人士的努力，我很高興看見近期旅遊業的復甦和旅客人數回復至沙士前的水平。

要令旅遊業持續發展，我們必須透過改善市容、提高業內誠信操守標準、表現專業精神以及發揮好客之道，以贏取國際社會的信心。

近年我們在提升旅遊業界的服務水平方面，獲得多項重大進展 - 為入境旅行社而設的發牌制度、為導遊而設的培訓計劃、業界引入的百分百退款政策、香港旅遊發展局的「優質旅遊服務計劃」。對於旅遊業界 - 航空、旅行社、酒店等 - 在改善這方面所付出的重大努力，我感到十分鼓舞。

加強誠信、維持旅遊行業操守，絕對不是一朝一夕便能達到，我們必須持之以恆。這本指引是為所有旅遊業界人士而設的重要參考工具。我希望所有旅遊行業的管理階層及前線人員，均能經常參考指引的說明，並在日常的營運上實踐指引所建議的最佳模式，為旅遊業確立一個公平及有利的環境。



鄭汝樺, JP

香港特別行政區旅遊事務專員

## Message from Commissioner for Tourism, HKSAR

With concerted effort from all sectors, I am pleased to see a strong rebound in the tourism industry and delighted that the number of visitors to Hong Kong has returned to pre-SARS level.

To sustain the growth and development of the tourism industry, we have to win the confidence of the international community by continuously improving our standards of cleanliness, probity and integrity, showing professionalism and promoting hospitality and quality services.

There have been a number of significant achievements in recent years to upgrade the service standards of the tourism industry. These include the licensing scheme for inbound travel agents, training programmes for inbound tour guides, the 100% refund policy initiated by the travel trade, the Quality Tourism Services Scheme of the Hong Kong Tourism Board. I am very encouraged by the highly responsible way in which members of the trade – the airlines, travel agents, hoteliers, etc – have taken great strides to make improvements in this area.

Our efforts to strengthen integrity and maintain ethical practices in the Travel and Tourism Industry must not be seen as a one-off exercise. They must be sustained over time. This Guide is an important reference for all. I hope that the managerial and frontline staff in all sectors of the Tourism Industry will regularly make reference to this Guide and apply the best practices it contains in their daily activities to ensure an equitable and profitable environment for all.



Eva CHENG, JP

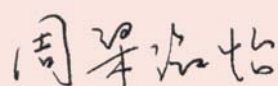
Commissioner for Tourism  
HKSAR

## 香港旅遊發展局主席獻辭

雖然近年本港整體經濟放緩，加上亞洲區內旅遊市場的競爭日趨劇烈，旅客的要求亦愈來愈高，香港旅遊業界正面對重重挑戰，然而亦不能忽視維護專業操守的重要性。香港一向以提供優質服務見稱，亦以此確立了作為旅遊勝地的競爭優勢，成功的關鍵視乎我們能否繼續提供優質的服務，顯示我們的專業道德和誠信操守，令旅客感到賓至如歸，得到應有的尊重和款待。

香港旅遊發展局多年來推出不同的活動項目，致力提升業界的專業服務水平，並為業界訂定專業守則。我們於一九九九年展開「優質旅遊服務」計劃，為零售商戶和食肆制訂優良服務的指標，又與政府及旅遊業界共同推廣多項加強保障旅客權益的措施，包括入境旅行社的發牌制度、旅遊業議會推行的退款保障制度、以及在二零零四年七月前，所有本地導遊須接受合適的訓練，並遵守訂定的發牌制度等。

本指引由廉政公署編製，能為旅遊界業提供道德管理的實務建議及培訓教材，亦是與業界共同努力，提升服務質素和專業水平的另一例證。業界可借鑑這指引的內容，進一步改善一向賴以成功的致勝策略，以應付當前的挑戰。我深信，憑著旅遊業界的支持，以及我們以誠為本的競爭優勢，香港必定能進一步鞏固其亞洲最受歡迎旅遊勝地的地位。



周梁淑怡議員, GBS, OBE, JP  
香港旅遊發展局主席

## Message from Chairman, Hong Kong Tourism Board

As Hong Kong's Travel Industry braces itself for challenges driven by the recent downturn, growing regional competition and higher expectations of tourists, the need for professional integrity cannot be overlooked. Hong Kong has all along boasted top quality service standards, which help to ensure the city maintains its competitive edge as a destination. Our success hinges on our ability to deliver quality tourism services that showcase sound ethics and integrity to make visitors feel welcome and respected.

The Hong Kong Tourism Board has for many years initiated programmes to raise professional standards and develop codes of practice. In 1999, we introduced the Quality Tourism Services Scheme (QTS) to provide a benchmark for service excellence for our retail and restaurant sectors. We have also collaborated with the Government and the Travel Industry on various measures to better protect tourists' rights such as the licensing of inbound travel agents, the refund guarantee system implemented by the Travel Industry Council, and training and licensing of tour guides by July 2004.

This Guide by the ICAC, which provides practical advice and training materials on ethical management, is another prime example of the Industry's collaborative efforts to enhance service quality and professional integrity. It is indeed a useful tool to help us refine our winning strategies in these times of challenges. With the unwavering support by our Travel Industry and integrity as our winning edge, I am confident that we can strengthen Hong Kong's standing as Asia's most popular single destination.



The Hon Mrs Selina CHOW, GBS, OBE, JP  
Chairman  
Hong Kong Tourism Board





# 第 1 章 Chapter 1



誠信旅業 致勝之道  
Integrity – Our Winning Edge

旅遊業為香港帶來可觀的外匯收益，對整體經濟的影響可謂舉足輕重。香港是世界知名的旅遊熱點，但面對其他亞洲旅遊區的激烈競爭，我們要維持這領導地位殊非易事。當然，我們仍須不斷提供更多精彩旅遊景點及改善遊客設施以吸引更多旅客。但除了這些旅遊硬件配套之外，我們必須緊記「人才」才是我們最寶貴的資產。能夠不斷提升旅遊從業員的服務質素、專業操守及業界領袖的道德管理水平，才是我們的競爭優勢。

具備誠信管理的機構，方能吸引最優秀的人才。而旅客會否選擇香港為目的地、甚或會否重臨香港，旅遊從業員的誠信、專業操守以及服務質素是很重要的因素。因此，誠信管理能為公司帶來盈利增長。長遠而言，有利於旅遊業本身以至香港的整體經濟。

作為商界領袖，我們必須對各階層員工面對的貪污誘惑保持警覺，並須切實執行預防舞弊或貪污行為的措施。即使只是一宗輕微的貪污案件，亦足以斷送旅遊業多年來艱苦經營所贏得的良好信譽，令業界承擔非常沉重的代價，旅遊業的生意、利潤、競爭力及就業機會、遊客的信心、以至行業為本港帶來的經濟效益等或會因此下跌。因此，旅遊業管理人員必須戮力同心，以身作則，實踐誠信管理，為旅客帶來信心的保證，為旅遊業開闢營商新領域。

The Travel and Tourism Industry, as one of Hong Kong's top foreign exchange earners, is crucial to its economy. The territory has long been renowned as a world-class tourist centre. In the midst of intensified competitions from other tourist centres in Asia, maintaining our enviable reputation is not easy. While making an effort in enhancing our tourists' attractions and improving the tourists' facilities, we must not forget that people are our greatest asset. Investing in our winning edge, i.e. the quality of service, professionalism, integrity of the workforce and ethical leadership, should be our prime concern.

Establishing high ethical standards within the companies can attract and retain the best employees and professionals. The professional and quality services offered by these honest practitioners will subsequently build the tourists' confidence in Hong Kong and keep them coming in and coming back again. Such an investment can ultimately contribute to better financial performance in the companies, benefit the Travel and Tourism Industry as a whole and the entire Hong Kong economy in the long run.

As business leaders, we should be mindful of the corruption temptations faced by all levels of staff members and must be vigilant to prevent any malpractice or corruption to take root. A single incident of corruption could ruin our hard-earned reputation and is too heavy a price for the Industry to bear. It would result in the loss of a company's business and profits, loss of competitiveness in the Industry, loss of jobs in the workforce, loss of trust in the tourists and loss of revenue for Hong Kong's economy. Unity is strength. Managers should make every effort to lead by example and put ethics into practice. Together, we can pave the way for further breakthroughs and win the hearts of tourists and the support of Hong Kong people.



## 第 2 章 Chapter 2



守法循規  
Legal Requirements and  
Standards of Behaviour

在上一章，我們已討論專業道德對旅遊業的重要性。作為管理人員，我們必須以身作則，實踐誠信領導。尊重法治精神是業界推廣誠信管理的基礎，我們若要將專業道德付諸實踐，除必須深入理解反貪污法例的內容外，對個別公司、商會或業界監管機構所制定的守則要求亦必須瞭如指掌。

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In the previous chapter, we have discussed why ethics are important for the well being of the Travel and Tourism Industry. Ethical leadership has to begin with us. Respect for the rule of law lays the foundation for the promotion of integrity. In putting ethics into practice, we are obliged to understand thoroughly the anti-bribery laws as well as the related conduct requirements specified in the codes of individual companies, trade associations or industry regulators.

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## 法例規定

### 《防止賄賂條例》

《防止賄賂條例》是本港的反貪污法例，目的是維護社會的廉潔和公平。涉及私營機構的貪污罪行，受到《防止賄賂條例》第9條的監管。該條例旨在維持公平的營商環境及商業市場的廉潔。根據第9條的規定，任何代理人未經其主事人許可，索取或收受利益，作為他作出或不作出任何與其主事人的事務有關的行為的誘因或報酬，即屬違法。任何人如在相同情況下提供利益亦屬違法。

以下臚列《防止賄賂條例》第9條的各項重點，詳細條文請參閱附錄一。

#### 第9(1)條

任何代理人未得主事人許可，在處理主事人的事務或業務時，索取或收受利益，即屬違法。

#### 第9(2)條

任何人如在第9(1)條所指情況下提供利益，同樣觸犯法例。

#### 第9(3)條

任何代理人如使用虛假收據、帳目或其他文件欺騙主事人，亦屬違法。

### 法例重點

**主事人：**一般是指僱主。

**代理人：**指受僱於主事人或代主事人辦事的人。



## Legal Requirements

### The Prevention of Bribery Ordinance (PBO)

The Prevention of Bribery Ordinance is the piece of legislation against corruption in Hong Kong. It aims to keep our society corruption free and fair. Corruption in the private sector is governed by Section 9 of the PBO. It helps to maintain fair play in the private sector and uphold market integrity. Section 9 of the PBO stipulates that it is an offence for an agent to solicit or accept an advantage as an inducement to, or a reward for, his doing or forbearing to do any act in relation to his principal's affairs without the principal's permission. Any person who offers an advantage under these circumstances is also guilty of an offence.

The main points of Section 9 of the PBO are listed below for your easy reference. For the text of the Ordinance, you may refer to Appendix 1.

#### **Section 9(1)**

It is an offence for an agent to solicit or accept an advantage when conducting his principal's affairs or business without the permission of his principal.

#### **Section 9(2)**

Any person who offers such an advantage in Section 9(1) is also guilty of an offence.

#### **Section 9(3)**

It is an offence for an agent to use any false or erroneous receipt, account or other document to deceive his principal.

### Points to note

**Principal:** A principal generally refers to an employer.

**Agent:** An agent is a person employed by, or acting for, the principal.

**利益：**泛指有任何價值的東西如金錢、禮物、佣金、貸款、受僱工作、服務或優待等，但不包括款待。

**款待：**指供應在當場享用的食物或飲品，以及任何與此項供應有關或同時提供的其他款待。

**主事人許可：**代理人如獲主事人許可，收受與其職務有關的利益是合法的，但他必須在索取或收受利益前已取得有關許可。倘若接受利益時並未獲得事先許可，代理人亦必須在合理時間內，盡速向其主事人補領許可。

**習慣不能作免責辯護：**專業、行業、職業或業務之慣例，不可作為利益授受之理由。法庭只會根據主事人有否給予批准而作出判決。

**口頭承諾亦算違法：**行賄者和受賄者如達成口頭貪污協議，即使目的未達，雙方亦已違法。

**刑罰：**任何人如被裁定觸犯第9條所訂罪行，最高可被罰款港幣50萬元及監禁七年。同時被定罪者亦可能會遭法庭禁止擔任企業或公共機構管理人員職位，或在任何專業中執業。禁止的期限最高為七年。



**Advantage:** Advantage refers to anything that is of value such as money, gift, commission, loan, employment, service or favour etc., but does not include entertainment.

**Entertainment:** Entertainment refers to the provision of food or drink for consumption on the occasion when it is provided, and of any other entertainment connected with, or provided at the same time as, such provisions.

**Principal's permission:** It is lawful for an agent to accept an advantage in relation to his official duties with his principal's permission. Such permission must be sought before the advantage is solicited or accepted. If the advantage is accepted without prior permission, the agent must apply for his principal's retrospective approval as soon as reasonably possible.

**Custom constitutes no defence:** It shall not be a defence to claim that any advantage accepted or offered is customary in any profession, trade, vocation or calling. The court shall make the judgment based on whether permission has been given by the recipient's principal.

**Verbal agreement counts:** The offeror and the recipient of a bribe are liable to prosecution if a verbal agreement of corruption is reached notwithstanding the purpose of bribery has not been carried out.

**Penalties:** A person convicted of an offence under Section 9 of the PBO is subject to a maximum penalty of seven years' imprisonment and a fine of HK\$500,000. He may also be prohibited from taking up a management post of any corporation or public body, or practising any profession for a period not exceeding seven years.

## 行為準則

除遵守法例外，旅遊業的商會、監管機構或個別公司，亦會制定紀律 / 行為守則或服務指引，旨在進一步提高業內的專業水平及操守標準。這些守則能為從業員提供優良專業操守指引，作為道德行為的參考指標。

商會 / 監管機構制訂的守則	
香港旅遊業議會	<p>旅行代理</p> <ul style="list-style-type: none"><li>● 議會會員一般作業守則</li><li>● 經營外遊團守則</li><li>● 經營入境團守則</li><li>● 議會會員刊登廣告守則</li></ul> <p>導遊或領隊</p> <ul style="list-style-type: none"><li>● 導遊作業守則</li><li>● 外遊會領隊服務指引</li></ul>
優質旅遊服務協會	<ul style="list-style-type: none"><li>● 作業守則</li></ul>

## 公司紀律守則

此外，個別旅遊業經營者亦會為職員制定公司或企業紀律守則。有關守則訂明公司的營商目標及職員應有的行為操守。個別紀律守則可能較為詳盡，但整體而言，一般的守則均以誠實、公平、廉潔及社會責任等理念為基本要求。

第六章「誠信管理」將更詳細論述公司紀律守則的制定程序。有關紀律守則範本請參閱附錄二。

## Standards of Behaviour

Apart from abiding by the laws, trade associations, industry regulators or individual companies further uphold professionalism and ethics at work with the promulgation of their codes of conduct/practice or service guidelines. Such codes provide guidance on good professional practice and establish a set of benchmark standards of behaviour expected of its members.

Codes issued by trade associations/industry regulators	
The Travel Industry Council (TIC) of Hong Kong	<p><b>For travel agents</b></p> <ul style="list-style-type: none"><li>• General Code of Conduct for TIC Members</li><li>• Code of Business Practice on Outbound Package Tours</li><li>• Code of Business Practice on Inbound Package Tours</li><li>• Code of Advertising Practice for TIC Members</li></ul> <p><b>For tourist guides or tour escorts</b></p> <ul style="list-style-type: none"><li>• Code of Conduct for Tourist Guides</li><li>• Service Guidelines for Outbound Tour Escorts</li></ul>
Quality Tourism Services Association	<ul style="list-style-type: none"><li>• Code of Practice</li></ul>

## Codes issued by individual companies

Individual companies in the Travel and Tourism Industry also formulate their own company or corporate codes. These codes set out the company's values in doing business and the standards of behaviour expected of its employees. Some codes are more elaborate. But quite often, ethical behaviour based on the values of honesty, equity, integrity and social responsibilities is the minimum requirement.

The formulation of a company code of conduct will be further discussed in Chapter 6 – Ethics in Management and a sample company code of conduct is shown at Appendix 2.



# 第 3 章 Chapter 3



息息相關  
Issues of Concern

作為管理人員，當面對一些業內人士經常遇上的法律及道德問題時，除了要有深入了解外，還須採取適當的預防措施，以堵塞任何引致觸犯法規的漏洞。

為讓你更清楚了解行內所關注的法規事項，我們將以業內不同服務界別為背景，透過個案分析，以闡釋旅遊業可能出現的問題。探討的範疇可歸納為三項，分別為：提供及收受非法利益、不當處理機密資料及利益衝突。

引述這些虛構個案的目的有三。第一，旨在闡述《防止賄賂條例》的重點；第二，使讀者對出現違法及不道德情況的誘因加深認識；第三，闡釋如何避免觸犯法規。個案中的人物及公司名稱全屬虛構，而有關內容亦並未涵蓋所有可能出現的情況。因此，你應謹慎處理每宗個別事件。





As a manager, you should be fully aware of the legal and ethical issues commonly encountered by the workforce in the Travel and Tourism Industry and adopt appropriate preventive measures to plug possible loopholes.

To better understand the major legal and ethical issues, the following scenarios on various trades in the Travel and Tourism Industry are used to highlight problems that may arise in the workplace. The issues of concern exemplified can be generally summarised into the following three areas, namely offering and acceptance of illegal advantages, mishandling of confidential information and conflict of interest.

The purposes of these hypothetical cases are three-fold. First, they aim to illustrate the major points of law under the PBO; second, they help to enhance your awareness on how illegal and unethical situations may arise; and third, they elicit how to avoid breaching the laws and regulations. The names of characters and companies in the scenarios are fictitious and these scenarios are, however, by no means exhaustive. You should handle each and every case with due care.

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#### 行賄受賄同樣犯法

安達已在一間旅行社擔任導遊近十年。由於公司最近拓展本地旅遊市場，他被委派接待內地旅行團。公司與多間珠寶店一向有合作協議，珠寶店會將售予旅行團團友的貨品總值的10%給旅行社作為回佣。此外，旅行社的公司政策規定，職員在處理與公司有關的業務時，不可在未得公司批准的情況下索取或收受任何利益。

這星期，安達負責接待一個內地旅行團，隨團的內地領隊名叫小王。安達如常帶團友到公司指定的珠寶店購物。當安排好團友各自購物後，安達與珠寶店東主湯老闆閒談，言談間湯老闆提及內地團經常為他帶來可觀利潤。安達「靈機」一動，想起自己近期欠下多筆賭債，於是向湯老闆暗示，除了公司應得的10%佣金外，如果湯老闆私下給他5%回佣，他會更落力向團友推介湯老闆的珠寶店。安達更揚言，團友購物多寡，全取決於導遊的推介態度。由於湯老闆擔心生意會因此而受影響，無奈地接受安達私下索取回佣的要求。其後，湯老闆暗忖公司可向遊客推介一些名不見經傳的貨品，聲稱這些是名牌貨，並以一個抬高的價錢出售，所騙回來的金錢，足以補貼安達所索取的額外回佣。

晚上，當團友返回酒店休息後，小王向安達索取紅封包，暗示紅封包可帶來好運，有利他們將來合作順利。

## Offering and acceptance of illegal advantages

### Scenario One

### The Wrong Connections

#### **Offeror and acceptor of an illegal advantage are both guilty**

Andy has been working as a tourist guide for a travel agency for nearly ten years. With the company's expansion of business, Andy is assigned the role to guide inbound Mainland tour groups. An agreement has been made between his company and a number of jewellery shops that the shops will rebate his company a 10% of the total sum of products sold to tourists. It is also the company's policy that no individual staff member can solicit or receive any advantage in relation to the company's business without the company's permission.

This week, Andy is receiving another Mainland tour group escorted by a Mainland tourist guide Xiao Wang. As usual, Andy guides the tourists to the jewellery shop prescribed by his company. After settling the tourists, Andy has a chat with Tom, the shop proprietor. Tom remarks that Mainland groups always bring him good profits. Andy sees it a good opportunity to make up for his recent gambling losses, immediately implies that if Tom gives him an extra 5% rebates on top of the 10% to the company, that can give him more incentive to promote Tom's shop to the tourists. Andy also argues that a guide's enthusiastic promotion as opposed to a lukewarm introduction or even a dissuasive remark can have a huge impact made on the tourists' purchase volume. Unable to bear the possible loss, Tom reluctantly succumbs to Andy's solicitation and starts pondering on the idea of making up the extra commission by cheating tourists to buy some newly launched brands, claiming them to be the branded models and selling them at a marked up price.

That evening, after settling the tourists in the hotel, Xiao Wang asks Andy for a red packet and hints that the red packet can bring them good luck and help their future cooperation to run smoothly.

## 分析

根據《防止賄賂條例》，任何僱員（法律上稱「代理人」）未經僱主（法律上稱「主事人」）批准，在履行職務時索取任何利益，即屬違法。因此，安達作為該項非法回佣的收受者、湯老闆作為提供者，均觸犯了《防止賄賂條例》。除此之外，安達向他人索取利益，亦可能違反了旅遊業議會頒布的「經營入境團守則」。

至於小王索取紅封包亦屬違法行為。雖然小王是內地領隊，但只要他的帶團活動在香港進行，他便須要遵守本港防貪法例的規定，在索取或接受任何利益前，必須取得其僱主批准。

湯老闆作為店東，應立即將安達索取額外回佣的要求告知其僱主，並向廉署作出舉報。至於湯老闆向遊客推介一些名不符實的貨品，並以抬高價錢出售的做法更是欺騙遊客的行為，湯老闆不單違反優質旅遊服務協會所頒佈的作業守則，更會令其公司及香港的聲譽受損。

## 個案二 作繭自縛

### 部分賄賂行為在香港進行，即使行賄者於海外提供利益，亦會受到檢控

偉林已移民東南亞某國家多年，並在一個著名的海鮮美食中心開設酒家。在當地舉行的一個旅遊博覽會上，偉林重遇他的香港朋友百強。百強是一間香港旅行社的總經理，負責為旅行團設計行程。為了

## Analysis

*According to the PBO, it is an offence for an employee (an “agent” in legal term) to solicit any advantage in relation to his official duty without the permission of his employer (a “principal” in legal term). Therefore Andy is in breach of the PBO as an acceptor and Tom as an offeror of the illegal rebate. Apart from committing a PBO offence, Andy may also breach the Travel Industry Council Code of Business Practice on Inbound Package Tours because of his solicitation.*

*Xiao Wang’s solicitation of the red packet also constitutes an offence. Despite his status as a Mainland tourist guide, Xiao Wang has to observe the PBO and obtain his employer’s permission before he solicits or accepts any advantage when escorting the group in Hong Kong.*

*Tom, the shop proprietor should immediately reflect Andy’s solicitation to Andy’s employer and further report the incident to the ICAC. He should also totally banish the idea of making up the commission by marking up the price of some purported branded products, as the malpractice may result in a violation of the Code of Practice issued by the Quality Tourism Services Association. By cheating the tourists, not only the reputation of Tom’s company is ruined, but also that of Hong Kong will be at stake.*

## Scenario Two

## Heading for Disaster

### **Advantages offered overseas but with part of the bribery act taking place within Hong Kong will also be prosecuted**

William has emigrated to South East Asia for years and has set up a restaurant in a renowned seafood centre there. At a recent travel trade exhibition held in his country, William meets his friend Patrick from Hong Kong. Patrick is a general manager of a Hong Kong travel

使酒家能成功列入旅行社的認可光顧名單，偉林希望百強協助，並建議給予百強3萬元，以及日後每轉介一名團友可獲5元的介紹費。為免招麻煩，有關款項將會存入百強太太的銀行戶口。

回港後，在百強的推薦下，偉林的酒家果然被列入旅行社的認可光顧名單，而百強亦將這項消息及下一個旅行團的確實行程通知偉林。不久，百強便發覺太太的戶口多了一筆3萬元的存款。

## 分 析

雖然偉林是酒家的東主，他仍觸犯了行賄罪名。除非收受利益一方得到其主事人同意，否則行賄和受賄者均屬違法。收款人必須獲得其主事人同意，方可收受有關佣金，否則便構成不法行為，提供者及收受者均會受到檢控。以本個案為例，儘管百強身居要職，是旅行社的總經理，他畢竟仍是旅行社的代理人。他在收取該筆3萬元的款項前，仍必須取得其主事人的同意。

雖然偉林將佣金存入百強太太的戶口，百強依然觸犯受賄罪名。根據《防止賄賂條例》，任何人士即使由他人代其收取利益，亦會被視作已收取有關利益。

縱使這項賄賂交易始於香港境外，只要有證據顯示賄賂罪行的任何部分（包括承諾、同意、索取、提供或收取未經授權利益）曾於香港進行，廉署便可引用《防止賄賂條例》進行調查。

agency, responsible for designing itineraries for his company's group tours. In order to secure Patrick's assistance in putting his restaurant on the company's approved list, William proposes to give Patrick \$30,000 plus a further commission of \$5 per head for future referral of tourists. William adds that the money can be deposited in the bank account of Patrick's wife to avoid any trouble.

Back in Hong Kong, William's restaurant is successfully included in the travel agency's approved list on Patrick's recommendation. Not long after informing William about the news and that the itineraries of the next tour group have been finalized, Patrick discovers that his wife's account has been credited with \$30,000.

### *Analysis*

*Although William is the proprietor of a restaurant, he still commits an offence of offering a bribe. Consent must be obtained from the recipient's principal for the commission to be legal, otherwise both the offeror and the recipient are liable to prosecution. In this scenario, Patrick must seek permission from his principal to accept the \$30,000, notwithstanding his senior position as a general manager in the company.*

*Despite William placing the commission into the account of Patrick's wife, Patrick still commits a corruption offence. Under the PBO, a person is considered to have accepted an advantage even though another person acting on his behalf receives the advantage.*

*Although the corrupt dealing starts elsewhere, it is important to note that if any part of the act of bribery (including promising, agreeing, soliciting, offering or accepting of unauthorised advantages, etc.) takes place in Hong Kong, the case can still be pursued under the PBO.*

## 習慣不能作為免責辯護 口頭協議亦算承諾

栢德是一間酒店的總工程師，最近獲派負責酒店大堂的翻新工程，工程費用約為500萬元。子傑是一間建築及裝修公司的東主，承接了該項翻新工程。子傑在工程開展前，依照行內慣例，舉行拜神儀式，祈求工程一帆風順，安全大吉。栢德及他的下屬亦應邀出席拜神儀式。在儀式進行期間，子傑將一個載有3萬元的紅封包交給栢德，以感謝栢德協助他取得該項大型工程。栢德亦欣然接過子傑的「厚意」。

一個月後，栢德在檢視工程進度時，發現大堂雲石的品質不合規格，違反標書規定。但由於時間緊迫及成本可能增加，子傑不願意更換雲石。為掩飾事件，他更提出向栢德提供工程費用的2%作為回佣，希望栢德隱瞞其偷工減料的行為。栢德雖然感到困惑，但為免破壞雙方和諧的合作關係，仍是口頭答應了子傑的提議。

### 分析

倘若栢德未取得酒店批准而收受紅封包，他和子傑兩人均觸犯了《防止賄賂條例》第9條。栢德收受利益濫用職權把翻新大堂工程合約批給子傑，觸犯了受賄罪名；而子傑則犯了行賄罪。

雖然栢德是在拜神儀式中接受該紅封包，但他不能以行規為理由，辯稱收取紅封包是合理行為，試圖推卸責任，因為《防止賄賂條例》並不接受行規為辯護理由。根據《防止賄賂條例》第19條，即使當事人能顯示所接受或提供的利益對任何專業、行業、職業或事業而言已成習慣，亦不能以此作為免責辯護。法庭只會以收受利益一方是否已取得其主事人的批准，作為判案依據。



**Custom constitutes no defence and a verbal agreement counts**

Peter is the Chief Engineer of a hotel. Recently, he takes up a renovation project for the hotel main lobby. The project costs five million dollars. Jackson, the proprietor of a construction and decoration company, is the contractor of the renovation work. Customary to the trade at the beginning of the project, a “God Worshipping” ceremony was held by Jackson in the hope that the project will be carried out smoothly and safely. Peter and his subordinates are invited to attend the ceremony. During the ceremony, Jackson offers Peter a red packet of \$30,000 as a token of thanks for Peter’s assistance in awarding him this big project. Peter accepts the offer gratefully.

Peter inspects the progress of the project one month later and notices that the quality of marble used for the lobby is substandard and deviates from the tender specifications. Due to the tight schedule and cost implications, Jackson is reluctant to replace the marble. To cover up the matter, Jackson agrees to rebate 2% of the project sum to Peter as his reward to turn a blind eye to the substandard work. Although bewildered, Peter instantly agrees to the deal verbally so as not to destroy the harmonious relationship with Jackson.

**Analysis**

*If Peter does not have the permission from his hotel to accept the red packet, both Peter and Jackson are in breach of Section 9 of the PBO. Peter commits an offence of accepting a bribe for abusing his official capacity to award renovation projects to Jackson; and Jackson commits an offence of offering a bribe.*

*Although the red packet is accepted during the “God Worshipping” ceremony, Peter cannot excuse himself by claiming that the acceptance is justified under the common practice of the trade*

雖然栢德並沒有主動向子傑索取佣金，而他最終也不一定能夠取得該筆佣金，但因為他已作出口頭承諾，願意協助隱瞞偷工減料事件，單是這項承諾，已足以構成貪污罪行。

## 個案四 滿盤落索

### 賄賂目的即使未達仍屬違法

馬先生是一間空運公司的貨運經理，負責處理貨運公司訂航機貨位事宜。由於工作關係，馬經理與貨運公司的負責人張老闆結為好友，張老闆經常宴請馬經理，周末亦一起打高爾夫球，吃喝玩樂，所費不菲。這種密切關係令張老闆深信，在馬經理的協助下，他必定能夠得到充足的航機貨位。

約聖誕前一個月，張老闆作東道，邀請馬經理出外渡假兼打高爾夫球，目的在給予馬經理一點甜頭，好叫日後有求必應。途中，張老闆表示他最近接到很多前往歐洲的託運單，他期望馬經理能一如以往，將充足的貨位預留給他。張老闆還暗示不會要馬經理白白相助，他會以運費的5%報答馬經理的「好意」。

*because trade custom will not be accepted as a defence under the PBO. According to Section 19 of the PBO, it is not a defence to claim that any advantage accepted or offered is customary in any profession, trade, vocation or calling. The court shall make the judgement based on whether permission has been given by the recipient's principal.*

*The verbal agreement reached to cover up the substandard work is sufficient for a corruption case despite the fact that Peter has not actively solicited for and may eventually not be able to receive the commission from Jackson.*

#### Scenario Four

#### Too Hot to Handle

### **Bribery committed irrespective of the purpose of the bribe not achieved**

Matthew is a Freight Manager of an airfreight company and is responsible for handling freight reservation by forwarding companies. Due to his job nature, Matthew becomes closely acquainted with Bobby, the proprietor of a forwarding company. Bobby often treats Matthew to dinner at luxurious restaurants. Apart from wining and dining frequently, they sometimes spend their weekends together playing golf. Because of their close relationship, Bobby is confident that with Matthew's support, he will always be guaranteed sufficient cargo space.

About a month before Christmas holidays, Bobby invites Matthew to a golf trip. Bobby pays for all the expenses in the trip in order to sweeten Matthew up. Bobby also mentions he has received a lot of forwarding orders to transport goods to Europe and expects Matthew's 'usual' support over the allocation of sufficient cargo space. Bobby implies he will not take Matthew's assistance for granted and will properly reciprocate Matthew with a 5% of the freight charges.

高球假期後不久，歐洲機場發生大罷工，令貨運業承受不少壓力。馬經理的上司於是採取應變措施，親自進行編配貨位工作，馬經理因此無法協助張老闆。

## 分 析

由於馬經理未得其主事人同意，接受張老闆提供的免費高球假期，及運費5%的回佣，作為替張老闆預留額外貨位的報酬，他已觸犯《防止賄賂條例》第9條，而張老闆亦因為行賄而觸犯法例。

縱使馬經理最終未能把貨位分配予張老闆，廉署仍可根據法例追究。根據《防止賄賂條例》第11條，如能證明行賄者所提供利益的目的是為報答他人，受賄者便不能以下列理由作為免責辯護：

- 他實際上沒有權力作出該作為；
- 他接受該利益但無意作出該作為；或
- 他事實上未有作出該作為。

根據《防止賄賂條例》，被控人未經其主事人同意而收取任何利益，即使提供利益的結果或目的未達，仍屬有罪。

根據防賄條例「款待」並不是「利益」，而在日常的社交場合上，「款待」更被視為可接受的商業或社交行為，但「款待」往往可成為貪污交易中的「糖衣」引誘。因此，馬經理應遵守公司的紀律守則，決定應否接受客戶提供的款待，更應婉拒過份奢華或頻密的宴會或款待，以避免在履行職務時出現不客觀或尷尬情況。

Some time after the golf trip, there is a labour strike in the airport in Europe and Matthew's boss takes charge of the company's contingency plan on cargo allocation. Matthew eventually fails to assist Bobby.

### *Analysis*

*Matthew has breached Section 9 of the PBO since he accepts the free golf trip and the 5% freight charges from Bobby, without obtaining consent from his principal, as an inducement for reserving extra cargo space to Bobby. Bobby is also guilty as the offeror of the bribe.*

*Despite the fact that Matthew is unable to allocate the cargo space to Bobby ultimately, the corruption offence is still pursuable under the law. Under Section 11 of the PBO, if it is proved that the offeror believes that the advantage given is a reward of favours for him, the recipient of the bribe cannot use the defence that:*

- he did not actually have the power to do so;*
- he accepted the advantage without intending to do so or*
- he did not in fact do so.*

*It is important to note that the acceptance of any advantage without the principal's approval is an offence under the PBO, even if the outcome or intent of the advantage is not achieved.*

*Although "entertainment" is not an "advantage" under the PBO and is an acceptable form of business and social behaviour, it may be used as a "sweetener" in a corruption deal. So, Matthew should have observed the company's code of conduct in accepting entertainment from business clients. He should turn down invitations to meals or entertainment that are excessive in nature or frequency, so as to avoid embarrassment or loss of objectivity when conducting official duties.*

## 偽造單據 誤導僱主

家榮是一間百貨公司的買手，而大維則是貨倉主管，負責認收貨物及定期進行盤點。

他們兩人與大部分供應商均相熟，與黃先生及區先生的關係尤為密切。每逢周末，家榮及大維都會跟供應商麻雀耍樂，即使他們賭術不精，卻經常是賭局上的大贏家。

耍樂期間，家榮與雀友傾訴他因女兒正在外國留學而須承受沉重的財務負擔，而大維則常埋怨負資產為他帶來財困。黃及區於是趁機向家榮及大維二人提供「協助」，同謀詐騙百貨公司，從中圖利，以舒解財困之急。他們建議家榮誇大向他們訂購浴室用品的數量，然後，大維在認收貨品時則刻意隱瞞貨量不足，並於發票上蓋上公司印章，以顯示送抵的貨品數目正確。事成後，他們會每月向家榮及大維各發放1萬元的回佣。

## 分析

家榮及大維未得僱主批准收受每月1萬元的回佣，觸犯《防止賄賂條例》第9條，而黃及區則觸犯行賄罪。此外，家榮及大維亦因為分別誇大購貨數目及簽收載有虛假資料的收據，而觸犯了《防止賄賂條例》第9(3)條，該條例禁止僱員以載有虛假或錯漏不全資料的文件誤導僱主。

家榮及大維應依據百貨公司的員工紀律守則，留心與公司有事務往來人士的關係，避免與供應商進行頻密的賭博活動。雖然有時這些

### Misleading employer with falsified documents

Calvin works in a department store as a merchandiser, while David is the department store's warehouse supervisor, responsible for verifying the goods received and performing regular stock-takes.

They are well acquainted with most of the suppliers, especially Mr Wong and Mr Au. Over the weekends, both Calvin and David like playing mahjong games together with their suppliers. Although Calvin and David are not good at mahjong games, they often win a lot.

During a mahjong game, Calvin shares his worries over the heavy financial burden posed by his daughter who studies overseas while Peter echoes his difficulty regarding negative equity on his assets. Grasping the opportunity to 'help' Calvin and David while making extra money for themselves, Wong and Au propose a scam to cheat the department store. They suggest Calvin to overstate the amount of toiletries to be purchased from them and David to stamp the official receipt chop on the invoices purporting that the quantity of goods received is correct. As a reward, Wong and Au will offer a monthly commission of \$10,000 each to Calvin and David.

### Analysis

*It is a PBO Section 9 offence for Calvin and David to accept the \$10,000 commission offered by Wong and Au without the permission of their employer. Wong and Au also commit an offence of offering the bribe. Besides, by overstating the purchase orders and acknowledging the false receipt, both Calvin and David will be liable to an offence of Section 9(3) of the PBO which forbids the use of documents containing false, erroneous or defective information to mislead the employer.*

*Calvin and David should note their company's code of conduct guiding the employees' relationship with persons having business*

活動所帶來的利益（如從麻雀耍樂中贏得的金錢）表面上與職務無關，但收取了這些利益後，提供者日後可能要求接受者作出回報，而導致尷尬或妥協的情況出現。

## 不當處理機密資料

### 個案六 敗絮其中

#### 洩露投標資料

小莊是酒店中菜廳的總廚，亦負責中菜廳的食品採購工作。在一次舊生會活動中，他重遇舊同學小劉，並得知小劉是多間食肆及酒樓的食品供應商。聖誕節前，小劉送了一個豐厚的聖誕禮物籃給小莊，表示想成為酒店其中一個食品供應商。

那次重逢後不久，酒店為推廣業務，特地主辦了「上海美食節」。小莊固然忙於與各供應商接洽，與他們討價還價之餘，亦希望更深入了解他們所供應貨品的素質。小劉十分渴望取得這項生意，於是不惜要求小莊向他透露其他供應商的報價。起初小莊亦不為所動，但小劉卻砌詞這只是希望確保酒店能以最佳價錢採購食品，小莊最後給說服了！

為了報答小莊的協助，小劉決定給小莊一點好處。他答應給貨價的10%作為回佣，並會將此筆款項直接存入小莊的私人戶口。由於小莊最近遇上財務困難，他亦欣然接受小劉的建議。



*dealings with their employer and thus avoid engaging in frequent gambling with suppliers. Sometimes the advantages do not seem to be connected to their official duties at the time of offer, e.g. the winnings at mahjong games. However, acceptance of such advantages may lead to an embarrassing or compromising situation which the recipients may be asked to return a favour.*

## Mishandling of Confidential Information

Scenario Six

A Rotten Bargain

### Leakage of tender information

John is the head chef of a Chinese restaurant in a hotel and responsible for the purchase of food to meet the restaurant's needs. In an alumni reunion, John meets his old classmate Nelson, who is a food supplier to various food stalls and restaurants. Before Christmas, Nelson sends John a big hamper and indicates that he would like to be one of the food suppliers of the hotel.

Shortly after their reunion, John's hotel launches a "Shanghai Food Festival" campaign to promote its business. John is busily engaged in contacting the suppliers to obtain the best possible prices and quality of foodstuff. As part of his enquiries he contacts Nelson who, keen to secure the business, asks his old friend to provide him with the costs submitted from other suppliers. John hesitates but is eventually convinced, by Nelson, that the reason for doing so is to simply ensure that the hotel receives the best possible price.

In return Nelson also provides John with an added incentive for his, quite minimal, assistance. Nelson promises that he would rebate 10% of the total value of the order and deposit directly to John's personal account. Given John's own financial predicament, he duly agrees.

## 分析

小莊及小劉均觸犯了《防止賄賂條例》第9條。小莊未經酒店批准收受利益並濫用職權，向小劉洩露投標者的資料，觸犯了受賄罪名，而小劉亦觸犯了行賄罪。對酒店而言，投標者及客戶資料均屬有價值的資料，任何職員必須遵照工作指引，妥善保存機密資料。

小莊在收取該聖誕禮物籃時，應遵守酒店有關員工在節日收取禮品的規定，以免引起利益衝突。而當小劉最初向他提供該禮物籃時，他便應提高警覺，避免誤墮糖衣陷阱。職員即使只收取一些小禮物，也有可能令自己進退兩難，在履行職務時不能客觀處理。

## 個案七 違背誠信

### 盜取信用卡資料

靖蘭是一間珠寶店的營業助理，已計劃於明年與未婚夫國權結婚。國權為人喜歡冒險，常於股票市場打滾，可惜，他近來似乎運氣欠佳，並借下高利貸巨款。高利貸當然不會輕易放過國權，於是拉攏他與偽卡犯罪份子結交。為了償還債項，國權答應協助偽卡集團，於靖蘭的珠寶店套取信用卡持有人的資料。

國權於是向靖蘭提出，只要她願意使用偽卡集團提供的磁碼轉換機，於店內複製顧客的信用卡資料，他倆每複製一套資料便可取得500元報酬。此外，偽卡集團更承諾，只要靖蘭答允協助他們使用偽卡「購買」價值每100萬元的珠寶，她便可獲5萬元報酬。

## Analysis

*Both John and Nelson are in breach of Section 9 of PBO. John commits an offence of accepting a bribe without the hotel's permission for abusing his official capacity to leak bidders' information to Nelson and Nelson also commits an offence of offering a bribe. Bidders' or clients' information is of value to the hotel and any staff should strictly follow the guidelines laid down by the hotel in protecting confidential information.*

*John should follow the hotel's code of conduct in accepting the Christmas hamper during festive occasion to avoid any conflict of interest. He should also heed the sweetening process initiated by Nelson's offer of the Christmas hamper at the onset. Accepting small gifts and favours will put the recipient in an obligatory position to reciprocate and thus compromise his objectivity in carrying out his duties.*

## Scenario Seven

## A Break of Trust

### Skimming of credit card data

Nancy, a sales assistant of a jewellery shop, is going to marry her fiancé, Edward, next year. Edward, an adventurous person, likes trying his luck at the stock market. However, he has recently been out of luck and now owes a loan shark a large sum of money. The loan shark then introduces Edward to a member of a criminal syndicate involved in the production of counterfeit credit cards. In order to repay the loan, Edward agrees to assist the syndicate in collecting credit card holders' personal data from Nancy's jewellery shop.

Edward proposes to Nancy that if she agrees to capture the customers' credit card data at the shop by using a skimmer provided

國權向靖蘭說這次是他「翻身」的唯一機會，靖蘭心亂如麻，只知難以拒絕未婚夫的要求。

## 分析

雖然國權因欠債而求財若渴，靖蘭亦不應答允參與他的不法勾當。根據《防止賄賂條例》第9條，僱員濫用職權，未經僱主批准收受與其職務相關的利益，即屬違法。倘若靖蘭收受利益以協助偽卡集團盜取信用卡客戶資料或於珠寶店行使偽卡，便會觸犯法例；而她持有可用作製造偽卡的磁碼轉換機，亦可能觸犯另一項刑事罪行。

靖蘭亦應對《個人資料（私隱）條例》有所認識。該條例禁止資料使用者未經當事人同意，在違反收集資料目的之情況下，使用當事人的個人資料。

此外，信用卡客戶資料外洩事件，亦必定會削弱本地消費者以至外國遊客在港消費的信心，並損害香港作為「購物天堂」的聲譽。

by the syndicate, they both will be offered a reward of \$500 for each set of data. Moreover, the syndicate promises that if Nancy further helps them use counterfeit credit cards at the shop to “buy” jewellery worth a million dollars, Nancy will be paid \$50,000.

Edward tells Nancy that this is the only way that he can “turn a new leaf”, and Nancy finds it difficult to refuse.

### *Analysis*

*Although Edward needs money to pay the debts, Nancy should have declined his suggestion. It is an offence under Section 9 of PBO for an employee to accept an advantage in relation to his official duty without his employer’s permission. If Nancy accepts the reward for assisting the syndicate to collect customers’ credit card data or use counterfeit credit cards at the jewellery shop, she would have committed the offence. She may also commit another criminal offence of possessing a skimmer for manufacturing counterfeit credit cards.*

*Nancy should also be aware of the provisions of the Personal Data (Privacy) Ordinance which do not allow users to use the personal data in contravention of the purpose of collection without the consent of data subject.*

*Besides, occurrence of such leakage of customers’ credit card data will definitely undermine the confidence of local customers and foreign visitors, ruining Hong Kong’s reputation as a shoppers’ paradise.*

### 個案八 假公濟私

鑑於酒店住客對本地旅遊服務的要求日漸增加，酒店高層決定容許旅行社在酒店內以「掛單」方式經營，以應付旅客的需要。嘉玲是酒店的市場推廣經理，負責向多間旅行社推介這盤有利可圖的生意。

嘉玲遂致電其妹夫達文，了解他工作的旅行社會否對計劃感興趣。

對達文來說，經濟低迷已令旅行社的生意一落千丈，作為業務發展經理，達文最近亦越來越感到有壓力需要找出解決良方。達文得悉計劃後，感到久旱逢甘露，他向嘉玲力陳取得該生意對他事業前途的重要性，並要求嘉玲將合約批予他。嘉玲相信達文的旅行社與其他曾接觸的旅行社在服務質素方面不相伯仲，而且沒有人會發覺她與達文的關係，因此，她很快便作出了決定。

一個月後，達文把一個夏威夷旅遊套餐送給嘉玲作為生日禮物，以示感謝。

### 分析

嘉玲應遵守公司的申報利益衝突指引，並且避免處理合約批出事宜。利益衝突情況如處理不當，容易導致賄賂行為。

## Conflict of Interest

### Scenario Eight

### Good Relations with Complications

Given the increasing demand of the hotel guests for local tour services, the hotel's senior management has decided to set up a consignment corner for a travel agency to deal with these requests. Janice, the hotel's Marketing Manager, is assigned the task of approaching a number of travel agencies to discuss this exciting business opportunity.

It seems only natural, therefore, for Janice to call Tommy, her brother-in-law, to enquire as to whether the travel agency he works for would be interested.

For Tommy, the company's performance, in the midst of a recession, has been particularly poor. And as its Business Development Manager, the pressure for him to find a solution has, of late, intensified. The prospect of winning the consignment comes as a huge relief to Tommy and, having explained to Janice how much it means to the survival of his own career, urges her to grant the consignment contract to his travel agency. Believing Tommy's agency is as good as any other she has contacted and no one would discover her relationship with Tommy, the decision is an easy one for Janice to make.

A month later, as a token of gratitude, Tommy presents Janice a tour package to Hawaii as her birthday present.

### Analysis

*Janice should have observed her company's internal guidelines on declaration of conflict of interest and refrained from being involved in the granting of contract. Conflict of interest situations such as this, if not dealt with properly, may easily lead to bribery.*

根據《防止賄賂條例》第2條，旅遊套餐屬於利益一種。除非嘉玲獲得公司許可，在處理合約批核時，接受該旅遊套餐，這才是一項合法利益；否則，嘉玲在協助妹夫取得生意後接受旅遊套餐，嘉玲及達文可能已觸犯《防止賄賂條例》第9條，分別成為非法利益的接受者及提供者。

## 個案九 幫出禍來

雪蘭是某航空公司營業部的新丁，在售賣機票方面遇到不少困難，尤其在每一年的淡季，更感到有沉重的壓力。雪蘭的好友寶蓮在旅行社工作，經常游說客人購買雪蘭的公司的機票。

某天，雪蘭接到公司的警告信，指她的銷售表現欠理想。她感到悶悶不樂，於是向寶蓮哭訴。寶蓮在安慰雪蘭之際，接到某保險公司的電話，表示需要訂購50張機票予職員前赴歐洲出席會議。

寶蓮認為這是幫助雪蘭解困的良機，於是便將其他航空公司的機票價格提高，令客戶光顧雪蘭的公司。

客戶基於寶蓮提供的不正確資料，最終選擇向雪蘭的航空公司購買機票。



*Under Section 2 of the PBO, a tour package is an advantage. Accepting the tour package for granting the contract will only be legal with the permission of her company. Given that Janice has already assisted her brother-in-law in securing the business deal, subsequent acceptance of the tour package leaves Janice and Tommy liable to a PBO Section 9 offence as the acceptor and offeror of an illegal advantage.*

## Scenario Nine

## A Friendship Too Far

Sally works in the Sales Department of an airline. New to the company and under great pressure, she finds it difficult to sell air tickets, especially during the low seasons in the year. As Sally's good friend, Pauline, who works for a travel agency, always tries to persuade customers to buy air tickets from Sally's company.

One day, Sally receives a warning letter from her company regarding her poor sales results. She is so upset that she goes to Pauline and cries. While comforting Sally, Pauline receives a phone call from an insurance company which requests 50 air tickets for a corporate trip to attend a convention in Europe.

Pauline knows that it is a good opportunity to help Sally out of her predicament and duly marks up other airlines' prices in order to sell the air tickets of Sally's company.

The client, based upon the inaccurate information provided by Pauline, subsequently opts for Sally's airline.

## 分析

在這個案中，寶蓮遇上了利益衝突情況。她以不正確的資料欺騙客戶，違背了公司及客戶對她的信任。作為旅行社的僱員，她應以公正、透明的態度行使其酌情權。更嚴重者，寶蓮誇大其他航空公司機票的票價，可能已觸犯《盜竊條例》第16A條所指的詐騙罪。

寶蓮把私人關係置於工作誠信之上。她為了協助雪蘭銷售機票，輕率地把其他航空公司的機票價格提高，她這樣做不但對其他航空公司不公平，更將公司的信譽作為賭注。航空公司和客戶一旦發現事實真相，可能會作出投訴。

## 個案十 偏私不公

靜儀自數年前中學畢業後，便加入某服裝零售集團為見習主任，曾先後擔任不同職位，最近更被擢升為人事部經理。

公司正計劃擴張業務，在全港開設更多分店。靜儀及其下屬被指派負責招聘分店經理及助理售貨員的工作。

## Analysis

*Pauline has involved herself in a conflict of interest situation. By deceiving her client with inaccurate information, she has breached the trust that her company, as well as her client, have placed upon her. As an employee of the travel agent, Pauline should have exercised her duty diligently and used her discretion in a fair and transparent manner. Worse still, Pauline might have also committed fraud under Section 16A of the Theft Ordinance by overstating the prices offered by other airlines.*

*Pauline has given her personal relationship a higher priority than work integrity. The act of aiding the sale of Sally's airline tickets by recklessly marking up the prices of others is not only unfair to other airlines, but also places the credibility of the Pauline's company at stake. It may attract complaints from the airlines and clients if they discover the truth.*

## Scenario Ten

### A Happy Coincidence

Cindy joined a garment retailing group as a trainee since graduating from secondary school several years ago. She has worked in various posts and has recently been promoted to the rank of personnel manager.

The company is planning to expand its number of boutiques throughout Hong Kong. Cindy and one of her subordinates have been entrusted with the task of handling the recruitment drive for shop managers and sales assistants.

面試當日，靜儀赫然發覺其中一名申請人是她的親戚。她只認為是事有湊巧，於是，在沒有向公司任何人透露她們的關係的情況下，她親自主持了面試，並對親戚於面試中的表現作出有利的評價。

## 分 析

靜儀負責主持面試，但由於其中一名申請人是她的親戚，利益衝突情況便因此產生。靜儀應盡早向公司申報其親戚關係，並遵守公司紀律守則內有關利益衝突的規定。

即使靜儀秉公辦事，其親戚亦在該項甄選過程中以實力取勝，但靜儀亦處於一個被視為有利益衝突的情況，惹人懷疑她在面試中曾運用其影響力優待親信。別人甚或會認為她對其他申請人不公。靜儀應按公司指引，避免並申報任何利益衝突情況，以示公允。

During a day of interviews, Cindy suddenly realizes, to her great surprise, that one of the applicants is her relative. She sees the situation as a happy coincidence and, without informing anyone within the company of their relationship, conducts the interview herself. She also comments favourably on her relative's performance at the interview.

### *Analysis*

*Cindy is responsible for conducting the interview but given that one of the applicants is her relative, there is a conflict of interest. Cindy should have declared to the company their relationship as early as possible and observe the company's code of conduct over the issue of conflict of interest.*

*Even though Cindy acts impartially and her relative turns out to be the best candidate in the selection exercise, Cindy is still involved in a perceived conflict of interest situation and may also be perceived to be exerting her influence over the interview. People may think that she is being unfair to the other applicants. Cindy should demonstrate her impartiality by avoiding and declaring the conflict of interest in accordance with the company's guidelines.*



# Chapter 4 第4章



防貪有法  
Practical Tips  
on Corruption Prevention

第三章講述的處境在日常的業務運作中並非罕見。本章會就如何處理相關的情況，提出道德管理的一般原則，以助你解答員工有關的查詢。

## 如何處理涉及提供和收受利益的問題？

### 充分瞭解有關法例

深入瞭解及遵守《防止賄賂條例》，避免因收受利益而偏私或失去誠信。

### 依循公司指引

每間公司應有明文規定，規管職員提供及收受利益的行為。所有職員均須嚴格遵守有關規定，如有疑問，應立即向上司徵詢意見。

### 確保所提供的是合法利益

當向個別客戶提供利益時，職員必須確定對方已取得其僱主（或主事人）的批准。為了保障自己，職員不應把有關利益交給對方本人，而應直接交予對方所屬的公司。

### 提防糖衣陷阱

在大多數廉署案件中，賄賂行為通常始於一些小恩小惠作為誘餌，如款待、禮品等表面上與當前職務沒甚關連的小好處，日後卻令收受者進



The issues of concern mentioned in the previous chapter are not uncommon in daily business practices. In this chapter, you will be offered some practical tips to deal with these issues. These tips provide you with the general principles governing ethical business practice and can be readily offered to your staff when advice is being sought.

## **How to handle issues of offering and acceptance of advantages?**

### **Fully understand the laws**

Understanding and observing the PBO is the best solution to avoid accepting advantages or personal benefits that will lead to any loss of objectivity and integrity in business dealing.

### **Follow the company policy**

Every company should have a written policy on the offering and acceptance of advantages by its employees. You should follow the company policy strictly. If you are in doubt, seek advice and clarification from your supervisor.

### **Make sure the offering of advantages is legitimate**

When you offer advantages to your clients, you should clarify whether they are permitted by their employers (or principals) to accept them or not. To protect yourself, you should avoid offering the advantage to the recipient personally and address it directly to his company instead.

### **Avoid the “Sweetener”**

Many ICAC cases reflect that corruption always begins with a “sweetening up” process instead of a direct bribe at the outset. It usually starts with the offering of entertainment or small gifts which appear not to be related to the recipient’s official duties at the time of offer. Hence, the recipient would easily be trapped in an embarrassing or compromising

退兩難，處身受人恩惠必須作出回報或妥協的尷尬位置。因此，我們應拒絕接受與公司業務有往來人士所提供的利益或優待，倘若它們是：

- ◆ 過分頻密或豐厚；
- ◆ 有可能令我們在執行職務時感到尷尬；
- ◆ 有可能導致我們需要向提供者作出公事上的回報；及
- ◆ 有可能影響我們或公司的聲譽。

## 如何處理貨物 / 服務的採購事宜？

### 制定採購程序

公司應制定全面的採購程序，訂明職員在甄選供應商 / 承辦商，與供應商 / 承辦商議價及進行採購過程中應遵守的指引。職員應從認可名單中選出供應商，並確保提出報價供應商的數目，符合公司因應貨品數量或採購金額所訂的最低要求；同時亦須遵守為不同類別、價值及數量貨品所訂下的採購及批核權限。

### 妥善保存紀錄 / 文件

妥善保存採購文件是有效的監察與制衡措施。職員應將所有報價文件（口頭或書面）、發票、收據等存檔，以便核對。為確保供應商達致既定的服務標準，職員亦應保留記載供應商服務表現的所有文件。

### 適當分工以便核對

設立核對制度，公司應就員工的職責進行清晰分工。例如，甄選供應商、議價、訂貨及收貨等工序應盡量由不同職員處理。

situation when being asked to return a favour later on. Therefore, we should avoid accepting benefits or favours from persons with whom we have official dealings if the advantages are:

- ◆ unreasonably generous and offered frequently;
- ◆ likely to cause embarrassment in the discharge of our duties;
- ◆ likely to make us feel obliged to the offeror; and
- ◆ likely to bring us or our company into disrepute.

## How to deal with procurement of goods/services?

### Work on a system

There should be a comprehensive system of procurement procedures with specific guidelines for the various stages in procurement, such as selection of suppliers/contractors, negotiation with suppliers/contractors and making purchases. You should ensure that suppliers are chosen from the approved list, the minimum number of suppliers required for quotations according to the amount or quantity of purchases is met and the procurement authorisation level with corresponding financial limits for different types and amount of goods is well complied with.

### Keep proper record/documentation

Proper documentation can facilitate checks and balances. You should therefore keep record of quotations (verbal or written), vouchers, receipts for verification. To ensure suppliers meet the required standards, performance records of suppliers should also be kept.

### Segregate duties for counter-checking

To set up counter-checking systems, you should segregate the duties. For example, more than one officer should be involved in supplier selection, negotiation, placing order and acceptance of goods on delivery.

## 突擊檢查

為防範濫權行為的發生，公司應在進行各採購程序時進行突擊或抽樣檢查。例如，不論供應商的報價有否被接納，有關的報價單應予以保留，以便比較及核查任何虛假的報單。採購部及會計部發出的發票及紀錄，應由不同職員互相核對，以便追查任何違規行為。

## 如何維護保密原則？

### 堅守應知方知原則

公司應按「應知方知」原則，就工作需要授權職員取閱機密資料。公司亦應採取有效的資訊保安措施，以防未經授權人士取閱機密資料，例如加裝電腦密碼及限制進入資料庫等。

### 實行監管措施

公司應設立有效的監管系統，確保所有職員皆依循制度辦事，及可追查任何濫用或盜取機密資料的情況。

### 設立有效溝通渠道

管理人員應確保下屬清楚認識公司有關處理機密資料的最新政策，並告知他們資料外洩或不當使用資料的嚴重後果，如紀律處分或解僱等。

## **Conduct spot checks**

To prevent abuse of authority, you should conduct spot or random checks throughout the whole purchasing process. For example, quotations from successful and unsuccessful suppliers should be checked so as to compare prices and to detect any bogus quotations. Vouchers and records from the purchasing department and accounts department should be cross-checked to detect any irregularity.

## **How to preserve confidentiality?**

### **Follow the “need to know” principle**

Access rights to confidential information should only be granted to staff for legitimate business purposes on a need-to-know basis. You should adopt effective information security measures such as computer password control and restricted access to certain operational areas to prevent unauthorised personnel from gaining access to confidential information.

### **Implement monitoring procedures**

To ensure all staff comply with established policies, you should set up a monitoring system to continuously track, identify and protect against any misuse of confidential information.

### **Communicate with staff effectively**

You should keep your subordinates informed of the company policy on the handling of confidential information and the serious consequences of leaking or abusing confidential information, which can include disciplinary action and even dismissal.

## 如何防範利益衝突？

### 申報利益衝突

公司職員應根據內部規定，向公司申報任何與職務有抵觸的利益關係。為避免客戶不必要的指責或誤會，職員應把一些已存在或潛在的利益衝突向公司申報。

### 遵守懷疑原則

一般情況下，職員申報利益的制度是基於自願性質。為保障自己，職員如對利益衝突情況有所懷疑，也應立即向公司申報。

### 避免與有業務往來人士的不當交往

倘若因受人恩惠，其後遭對方要求在公事上作出回報，便可能令自己陷入進退兩難的境地。為避免這些情況發生，職員應注意與公司有業務往來人士的交往，如避免進行麻雀、撲克等賭注過高的賭博活動，或接受過於奢華或頻密的款待。

## How to avoid conflict of interest?

### **Declare a conflict of interest**

You should declare to your company any interest that is connected to your official position. To avoid misunderstandings and possible allegations of misconduct, you should also fully disclose any actual or potential conflict of interest that you may have.

### **Follow the “doubt” principle**

In normal circumstances, the mechanism for staff to declare their own interests is very much on a voluntary basis. To protect yourself, you should be prepared to declare your interest whenever the extent of conflict is in doubt.

### **Don't place yourself in a position of obligation**

If you have been placed in a position of obligation to someone else, you may find yourself embarrassed when that person asks you to return the favour. Hence, you should avoid this by not indulging in games of chance, e.g. mahjong or poker involving high financial stakes, or accept frequent, lavish and excessive entertainment from persons with whom you have business dealings.





# 第5章 Chapter 5



道德抉擇

Ethical Decision Making

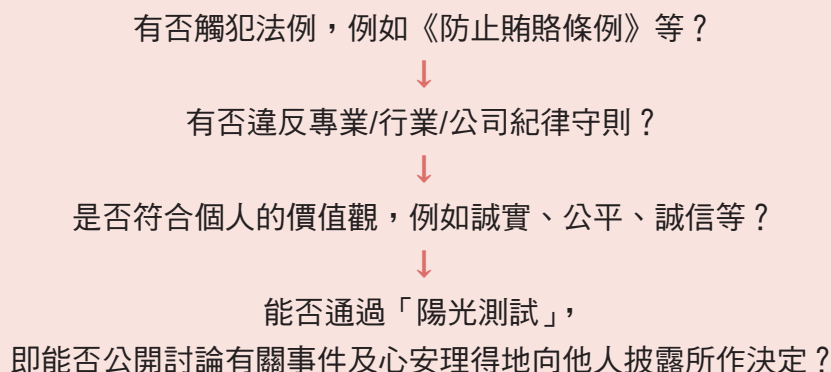
管理人員在處理日常業務時須就各項問題作出決定，而部分問題更涉及棘手的道德兩難情況，令人難以取捨。倘若管理人員草率從事，作出有違道德標準或不合適的行為，將引致不良後果，除影響有關管理人員的個人前途外，也會損害公司甚至業界的聲譽。因此，我們在面對道德兩難的困局時，必須仔細思量，以免作出錯誤決定。

下列問題有助我們有系統地作出正確的決定：

- (甲) 是否已找出所涉及的道德問題？
- (乙) 是否已了解有關事實？
- (丙) 是否已列出所有利益相關者？
- (丁) 是否已客觀衡量每位利益相關者的處境？
- (戊) 能否找出其他可行的辦法和評估每個辦法對利益相關者的影響？

## 道德抉擇的四項考慮準則

透過上述的思考程序，我們可找到多個可行辦法，而下一步則是按照下列四大考慮準則，細心分析每個可行辦法，以確保所作的決定合乎道德標準：



Managers are often required to make many daily decisions. Some issues are easy to resolve while others are not. Those involving ethical dilemmas in particular, can often plague one's mind. Impulsive decisions may result in unethical or inappropriate actions that can lead to undesirable consequences. Sometimes they may pose damage to the career of the decision maker, the reputation of his company and the profession at large. It is, therefore, important for you to think carefully and thoroughly when facing ethical dilemmas so as to avoid making unsound decisions.

The following questions will provide useful guidelines on how to structure your decision making in a systematic way:

- (a) Have you identified the ethical issue involved?
- (b) Have you gathered all the relevant facts?
- (c) Have you taken stock of all stakeholders or parties involved?
- (d) Have you assessed objectively each stakeholder's position?
- (e) Can you identify viable alternatives and their effects on the stakeholders?

#### **Four basic considerations to facilitate ethical decision making**

A number of alternatives may be generated as a result of adopting the afore-mentioned thinking process. Checking each option against the following four basic considerations will help ensure that the decision is ethical:

Are there any violations of the laws such as the Prevention of Bribery Ordinance, etc.?



Are there any breaches of the professional, trade-related or company code of conduct?



Is a particular alternative commensurate with your personal values such as honesty, fairness, trustworthiness, etc.?



Does a particular alternative pass the sunshine test, i.e. can the decision be disclosed openly without misgivings?

## 個案研究 - 道德兩難

志輝於數年前加入某大旅行社擔任導遊，一直勤奮工作，累積了不少經驗，最近更獲晉升為經理，負責設計行程及為公司揀選可供旅行團光顧的酒樓及商店。旅行社管理層對他的工作效率深表讚賞，知道他是一位既可靠又極具潛質的員工。

為與家人慶祝升職，志輝邀請他們到姐夫國華開設的酒樓共進晚餐。國華與志輝的姐姐嘉穎已結婚多年，他們所開設的酒樓正面對多間新酒樓的激烈競爭，所以當他們知道志輝獲晉升後，都感到非常興奮，認為招待旅行團，是爭取更多顧客的好機會。

基於他們與志輝的關係，國華與嘉穎兩夫婦遂要求志輝向公司推薦他們的酒樓為旅行社的指定食肆之一。然而，他們付給旅行社的回佣卻比其他的酒樓為少。

國華又向志輝提出，倘若他們的擴充策略成功的話，便會開設一家分店，屆時志輝便可不須分文而獲得新店的股份，成為股東。志輝此時頓感進退兩難，不知怎樣辦才好。

## Case study in application – At the ethical crossroads

Stephen joins a major travel agency as a tourist guide some years ago. With his hard work and experience, he is recently promoted to the position of manager, responsible for designing travel itineraries and selecting restaurants and shops for the company's tour groups. He has demonstrated to the company's management his efficiency, trustworthiness and high potentials.

To share the joys of promotion with his family members, Stephen treats them all to a celebratory dinner at his brother-in-law's restaurant. Ivan has married Stephen's elder sister, Katherine, for years. The couple's restaurant is facing keen competition from some newly opened restaurants and they are happy to learn of Stephen's promotion as it will be a great idea to expand their own customer base to accommodate tour groups.

Relying on their relationship with Stephen, the couple seeks Stephen's assistance in recommending their restaurant to his company to arrange tourists to patronise. However, the rebates offered by the couple, to Stephen's company, are not as competitive as those of other restaurants.

Ivan further informs Stephen about their plan in setting up a branch restaurant if their expansion strategy succeeds and they will surely treat Stephen as their new partner and provide him with some free shares in the new branch. Caught in a dilemma, Stephen is bewildered as to what to do next.

## 參照上述所列問題，作出分析如下：

要解決的道德問題是：「志輝應否協助嘉穎和國華？」而利益相關者則包括嘉穎和國華、志輝的公司及其他旅客。在衡量每位利益相關者的處境後，我們可以得到多個可行辦法：

- ◆ 即使對公司來說這並不是最好的交易，但仍會推薦嘉穎與國華的酒樓
- ◆ 將他們的酒樓列入推薦名單，但不會在甄選過程中給予任何優待
- ◆ 拒絕國華及嘉穎的要求

我們應基於下列考慮準則，比較和評估每個可行辦法：

### 法例規定：

- ◆ 「股份」在《防止賄賂條例》中被視為利益。因此，在未得公司批准的情況下接受免費股份作為推薦國華和嘉穎的酒樓的報酬，將會觸犯貪污罪行，而嘉穎與國華作為提供者及志輝作為接受者均有可能被檢控。
- ◆ 根據《防止賄賂條例》第11條，即使志輝推薦不成功，賄賂的目的未達，志輝亦不可以此作申辯。

### 專業、行業或公司紀律守則：

- ◆ 根據二零零二年四月實施的《旅行代理商修訂條例》，訪港旅行代理商必須在旅行代理商註冊署註冊，成為香港旅遊業議會的成員，以及遵守有關的紀律守則及規則。此外，議會成員亦要避免涉及任何不符合法律及合約規定、或可能引致別人懷疑其誠信的行為或情況。
- ◆ 志輝亦應了解他的公司有否訂定任何規管兼職、投資、利益衝突等的內部規則或指引。

**With reference to the above-mentioned list of questions, the analysis is outlined below:**

The ethical issue identified is “Should Stephen assist Katherine and Ivan?” and the parties involved include Katherine and Ivan, Stephen’s company and other tourists. After assessing each stakeholder’s position, a few alternatives are worked out as follows:

- ◆ Agree to recommend Katherine and Ivan’s restaurant, notwithstanding that may not be the best deal for the company
- ◆ Put their restaurant on the recommendation list but process the selection without any preferential treatment
- ◆ Refuse Ivan and Katherine’s request

Such alternatives have to be further checked against the following considerations:

**Legal requirements:**

- ◆ Shares is regarded as an advantage under the PBO. Accepting the free shares without company’s permission as a reward for recommending Ivan and Katherine’s restaurant is a corruption offence. Both Katherine and Ivan, the offerors, and Stephen, the acceptor, will all be liable to prosecution.
- ◆ According to PBO Section 11, it is not an excuse for Stephen to accept the advantages even if his recommendation fails and the purpose of the bribe is not achieved.

**Professional, trade-related or company code of conduct:**

- ◆ Under the Travel Agents Amendment Ordinance enacted in April 2002, inbound travel agents are required to register with the Travel Agents Registry and become a member of the Travel Industry Council of Hong Kong and follow all its codes of conduct

- ◆ 志輝如接受嘉穎和國華酒樓新店的股份，他必須向公司申報這項投資。這項投資可導致利益衝突情況，即他的利益與公司的利益有所抵觸。因此，他必須作出適當申報。

### **堅守個人價值觀：**

- ◆ 志輝應自問哪一個可行辦法能符合他的個人價值觀，包括忠於公司、以誠實公平和符合專業操守的原則處理業務、個人誠信等。

### **陽光測試：**

- ◆ 志輝能否心安理得地向其他人，包括公司、同事、朋友、家人、客戶等披露他的決定？

## **志輝的正確選擇**

考慮以上各項因素後，志輝須審慎處理姐姐和姐夫的要求。首先，他應拒絕接受免費股份，因免費股份可被視為與其公司業務有關的利益。

志輝亦應向管理層申報他與嘉穎和國華的關係。倘若他選擇向管理層推薦嘉穎和國華的酒樓，他必須讓管理層決定他是否仍適合參與有關的甄選程序。

志輝亦應留意可能會出現被視為利益衝突的情況。即使嘉穎和國華的酒樓給予旅行社可觀的回佣，而且在公平的評核中以實力取勝，但如果



and regulations. A member has to avoid actions and situation inconsistent with his legal or contractual obligations or that are likely to raise doubts about his integrity.

- ◆ Stephen should also consider whether his company has any internal rules or guidelines that govern part-time work, investment, conflict of interest, etc.
- ◆ If Stephen receives free shares in a newly set up branch restaurant owned by Katherine and Ivan, he should report the investment to his company. Such an investment may lead to a conflict of interest situation, i.e. his interests are in conflict with those of the company. Proper declaration should be made.

#### **Uncompromising self values:**

- ◆ Stephen has to ask himself whether a particular alternative is commensurate with his personal values, such as loyalty to his company, honesty, fairness and professional competence in conducting his official duties and above all his personal integrity.

#### **Sunshine test:**

- ◆ Can Stephen disclose his decision to any parties, including his company, colleagues, friends, family members, clients, without misgivings?

### **Stephen's Right Choice**

After considering all the above, Stephen should handle his sister and brother-in-law's request with prudence. First, Stephen should decline the free shares which may be considered as an advantage offered in relation to his company's business.

Stephen should also declare to the management his relationship with Katherine and Ivan. If he chooses to recommend their restaurant to the management, he should let the management decide whether it is still appropriate for him to be involved in the selection process.

他與嘉穎和國華的關係曝光，別人仍會懷疑他曾不當地影響評核的結果。被視為利益衝突的情況與真實的利益衝突情況同樣具損害性，可令人失去信心及作出負面批評。

為免產生誤會，志輝應進一步向姐姐和姐夫解釋法例規定及專業守則的精神。

Stephen should also take heed of the perceived conflict of interest that may arise, i.e. even if Katherine and Ivan's restaurant offers Stephen's company competitive rebates and turns out to be the best restaurant under an impartial assessment. The fact that Katherine and Ivan are his relatives, if known to others, may lead to suspicion that the outcome of the assessment has been the result of his undue influence. A perceived conflict of interest is as detrimental as an actual one and may give rise to loss of trust or negative criticism.

To avoid misunderstanding, Stephen should try to explain to his sister and his brother-in-law the spirit underlying the legal and professional requirements.



# 第 6 章 Chapter 6



誠信管理  
Ethics in Management

## 培養公司誠信文化

企業文化是公司內部塑造僱員行為的一套共同信念和價值觀。良好的道德文化能為職員打好基礎，使他們懂得如何在日常工作中作出決定。

倘若各級僱員皆能自發地遵守法例和維持高水平的道德標準，機構根本無須擔心非法活動在內部發生。要建立誠信企業文化，必須落實下列各個要項：

- ◆ 制定公司紀律守則
- ◆ 加強監控系統
- ◆ 安排職員培訓

## Actions to Nourish an Ethical Culture

A corporate culture is a set of shared beliefs and values within the company that will shape the behaviours of employees. A sound moral culture is therefore important in forming the basis for staff to make decisions in their daily work encounters.

If the compliance with regulations and the observance of high ethical standards are in the mindset of all levels of staff, they will always work legally regardless of the kinds of issues that emerge. To nourish an ethical corporate culture, the following actions are essentials:

- ◆ formulating a corporate code of conduct
- ◆ strengthening a system of controls
- ◆ organising training for staff

## 步驟一 制定公司紀律守則

### 公司紀律守則應包括什麼內容？

公司紀律守則是一套明文規定，詳細列出機構對管理層及僱員的行為要求和標準，內容也應包括機構的營運原則和指引，讓職員在處理業務時有所依據。因此，管理層應按其業務需要及目標制定本身的紀律守則。

紀律守則涵蓋的範疇包括：

- ◆ 索取或收受利益
- ◆ 利益衝突
- ◆ 處理機密資料 / 公司財物
- ◆ 使用資訊及通訊系統
- ◆ 與供應商和承辦商的關係
- ◆ 對股東和投資者的責任
- ◆ 與顧客和消費者的關係

紀律守則範本載於附錄二，以供參考。

### 發揮紀律守則的作用

要有效推行公司紀律守則，需要全體職員充分了解守則的目標和積極參與制定過程，並恪守以下原則：

- (1) 標準一致 —— 守則所體現的價值觀及原則必須一致，雙重標準只會令職員混淆。
- (2) 管理階層全力支持 —— 管理人員應以身作則，為下屬樹立榜樣，並表明全力支持紀律守則的決心。



## Action 1 Formulating a Corporate Code of Conduct

### What should be included in the corporate code of conduct?

A corporate code of conduct is a written statement of the standards of behaviour expected by a company of its management and employees. It should include a detailed set of operating principles and guidelines for staff to follow when dealing with their work. Therefore, the management of each company should implement its own code of conduct which dovetails specifically with its business needs and aspirations.

The areas covered by a corporate code include:

- ◆ soliciting or accepting advantages
- ◆ conflicts of interest
- ◆ handling confidential information/company property
- ◆ use of information and communication systems
- ◆ relations with suppliers and contractors
- ◆ responsibilities to shareholders and the financial community
- ◆ relations with customers and consumers

A sample corporate code is appended at Appendix 2 for reference.

### How to make the corporate code work?

Enforcing a corporate code of conduct requires thorough understanding and active participation by everyone in the company. The following can help ensure that the code works:

- (1) No double standards – The core values and principles embodied in the code should be applied consistently. Double standards will cause confusion to staff.
- (2) Full management support – Management should serve as role models for compliance with the code and display their full support to the implementation of the code.

- (3) 有效傳達訊息 — 要充份發揮紀律守則的作用，必須將守則內容知會各職員及業務夥伴，並須定期提醒他們有關的守則規定。
- (4) 嚴格遵從守則 — 所有職員均需嚴格遵守紀律守則，而部門經理則須確保下屬切實遵行守則內容。機構方面亦應委派一名高級職員，專責公司紀律守則的整體協調工作及監察其有效執行。
- (5) 因時制宜 — 守則應隨經營環境及監管規定的轉變而定期檢討和修訂。

## 步驟二 加強監控系統

### 監控系統的作用

監控系統機制，主要包括一套可遏止或預防不法及不道德行為的政策和內部監控程序。公司若在各種系統內加強監控，便可建立一個預警機制，使管理層能及早察覺舞弊情況，以減少貪污舞弊的機會。

- (3) Effective communication - The mere existence of a code is meaningless. The content of the code should be communicated clearly to all employees as well as external business partners. The communication process should be on-going so that all concerned are regularly reminded of the requirements of the code.
  
- (4) Strict compliance - The code should be applicable to all personnel within the company. Functional or line managers should be responsible for those staff under their supervision whilst a high ranking staff member should be assigned the task of overall coordination and monitoring of the implementation.
  
- (5) Constant review - The code should be reviewed regularly to keep abreast of changes in business environments and those imposed by the regulatory authorities.

## Action 2 Strengthening a System of Controls

### Why should a company have a system of controls?

A system of controls is a mechanism comprising a set of policies and internal control procedures to detect or prevent illegal and unethical practices in day-to-day operation. By imposing tight control over various systems, it will be easier for management to detect irregularities at an early stage. It serves as an important alarm to the company and minimises the opportunities for corruption and malpractice.

## 監控系統的十項原則

管理人員可利用以下原則，評估內部監控措施是否足夠：

1. 清晰的工作程序	<ul style="list-style-type: none"><li>◆ 制定日常業務運作程序</li><li>◆ 訂明與供應商、業務夥伴、客戶等交易時的程序</li></ul>
2. 清楚界定職權範圍	<ul style="list-style-type: none"><li>◆ 清楚界定各級人員的任務、權力和責任</li><li>◆ 訂明內部架構及行政管理系統</li><li>◆ 列明有關授權和審批的程序</li><li>◆ 職員的酌情權及權力分配應與其職級、經驗及專業知識互相配合</li></ul>
3. 職能分隔	<ul style="list-style-type: none"><li>◆ 界定出現矛盾的職責</li><li>◆ 主要職能由不同人員分擔，令違規者不能乘機濫用職權或隱藏錯失</li></ul>
4. 保護敏感資料	<ul style="list-style-type: none"><li>◆ 將敏感資料適當分類及保存</li><li>◆ 資料管理系統應由具資格及富經驗的職員負責管理</li></ul>
5. 有效的員工督導	<ul style="list-style-type: none"><li>◆ 定期調職</li><li>◆ 突擊檢查員工的表現及記錄</li><li>◆ 偵察下屬任何不尋常表現及違規行為</li></ul>

## Ten principles of system controls

The following principles are essential elements which can be used by managers as benchmarks to evaluate the adequacy of internal control measures:

1. Clear work procedures	<ul style="list-style-type: none"><li>◆ Spell out the day-to-day operations within the company</li><li>◆ Specify the processes of dealing with suppliers, business partners and clients etc</li></ul>
2. Clear job responsibility	<ul style="list-style-type: none"><li>◆ Define clearly the roles, duties and responsibilities of each level of staff</li><li>◆ Spell out the company structure and chain of command</li><li>◆ Communicate clearly the authorisation and approval procedures</li><li>◆ Discretion and power should commensurate with rank, experience and expertise</li></ul>
3. Segregation of duties and functions	<ul style="list-style-type: none"><li>◆ Identify conflicting responsibilities</li><li>◆ Segregate the key duties and functions to reduce susceptibility to abuse or undetected errors</li></ul>
4. Safeguards of sensitive information	<ul style="list-style-type: none"><li>◆ Properly classify and physically secure sensitive information</li><li>◆ Operate information management system by qualified and experienced staff</li></ul>
5. Effective staff supervision	<ul style="list-style-type: none"><li>◆ Rotate staff periodically</li><li>◆ Conduct random check on performances and records</li><li>◆ Detect any irregularities in subordinates' performances and behaviours</li></ul>

6. 適當的文件及數據管理	<ul style="list-style-type: none"> <li>◆ 妥善保存正確記錄</li> <li>◆ 保護敏感資料</li> <li>◆ 採取措施，防止有人未經授權查閱敏感資料</li> </ul>
7. 設置監察及制衡措施	<ul style="list-style-type: none"> <li>◆ 設立健全的內部審計程序及/或由外界獨立人士進行審計</li> </ul>
8. 有效的內部及對外溝通	<ul style="list-style-type: none"> <li>◆ 加深員工對紀律守則的了解，以免不小心違反公司規例</li> <li>◆ 與各級職員及外界人士保持溝通和交流，以及早發覺潛在的貪污行為</li> </ul>
9. 投訴及諮詢	<ul style="list-style-type: none"> <li>◆ 為僱員或供應商設立方便的投訴渠道，並且把這些渠道廣為宣傳</li> <li>◆ 指派高級人員作負責人員，表示管理層認真處理貪污及詐騙投訴的決心</li> <li>◆ 迅速處理投訴及採取補救措施，表示管理層解決問題的決心</li> </ul>
10. 持續監察及檢討	<ul style="list-style-type: none"> <li>◆ 持續監察各主要營運風險</li> <li>◆ 定期檢討內部監控系統，有助改善系統及堵塞貪污舞弊漏洞</li> </ul>

<p>6. Appropriate document and data management</p>	<ul style="list-style-type: none"> <li>◆ Maintain accurate and proper records</li> <li>◆ Protect sensitive information</li> <li>◆ Adopt measures to prevent unauthorised access to sensitive information</li> </ul>
<p>7. Appropriate checks and balances</p>	<ul style="list-style-type: none"> <li>◆ Set up adequate and independent internal audit function and/or external audit function</li> </ul>
<p>8. Effective internal and external communication</p>	<ul style="list-style-type: none"> <li>◆ Promote understanding of the corporate code of conduct to avoid unintended breaches of the company guidelines</li> <li>◆ Encourage communication with all levels of staff as well as outside partners to detect early signals of potential corrupt practices</li> </ul>
<p>9. Channels for complaints and views</p>	<ul style="list-style-type: none"> <li>◆ Establish and publicise the channels of complaints for easy access by staff members or suppliers</li> <li>◆ Establish a point of contact at sufficiently senior level to demonstrate seriousness in handling fraud and corruption complaints</li> <li>◆ Handle complaints and take remedial action promptly to show management's determination to address the problems</li> </ul>
<p>10. Continuous monitoring and reviews</p>	<ul style="list-style-type: none"> <li>◆ Monitor the key operational risks continuously</li> <li>◆ Regularly review the internal control systems to improve the systems and minimise the loopholes for malpractice</li> </ul>

## 步驟三 安排職員培訓

### 為甚麼需要培訓職員？

縱然公司已制定完善的系統，不誠實的職員也會鑽空子逃避監察。因此，深化員工的誠信意識和機構內的誠信文化，有助減低公司的貪污風險。除加強員工對法例及紀律守則內容的認識外，教育和培訓亦可以提高職員對道德兩難情況的警覺。一套周詳的培訓計劃，可向員工傳達管理層決心把道德納入運作常規的信息。

### 培訓計劃應包括甚麼內容？

#### 一般職員

- ◆ 法例規定
- ◆ 公司對職員行為標準的要求
- ◆ 工作上的貪污誘惑
- ◆ 處理道德兩難情況的技巧

#### 管理人員

- ◆ 法例規定
- ◆ 公司對職員行為標準的要求
- ◆ 容易引致貪污的工作範疇
- ◆ 防止舞弊行為的技巧
- ◆ 管理職員操守



## Action 3 Organising training for staff

### Why is there a need for staff training?

No matter how good a system is, dishonest staff can always find a way to get around it. Therefore, enhancing the integrity standard of staff and an ethical culture are crucial to protecting the company from exposure to corruption risks. Apart from enhancing knowledge of your staff about the legal requirements as well as the provisions of the corporate code of conduct, education and training also increase their awareness on ethical dilemmas they may encounter at work. A comprehensive training programme can convey a message to staff about the management's determination of including ethics as an integral part of the business practice.

### What to include in the training programme?

#### For General Staff

- ◆ legal requirements
- ◆ conduct and behaviours expected by the company
- ◆ temptations at work
- ◆ skills in handling of ethical problem

#### For Managerial Staff

- ◆ legal requirements
- ◆ conduct and behaviours expected by the company
- ◆ corruption-prone areas in workplaces
- ◆ skills in preventing malpractice
- ◆ managing staff integrity



# Chapter 7 第7章



服務及協助  
Services and Assistance

有關政府部門及業內團體，均為旅遊業從業員提供廣泛服務，協助他們維持高水平的商業道德操守。如欲查詢詳情，可直接聯絡下列各機構。

## 廉政公署

### 推廣誠信管理

廉政公署社區關係處可按個別公司的需要，協助它們推廣誠信管理，服務範圍包括：

- ◆ 制定或改善公司紀律守則，並建議如何有效地推行
- ◆ 加強系統監控及制定有效工作程序，以預防貪污、詐騙及其他舞弊行為
- ◆ 為各職級員工提供培訓課程，內容包括香港監管貪污及詐騙的法例、管理員工操守的措施、處理道德操守難題的技巧等

以上服務均是免費，廉署並對客戶所提供的資料絕對保密。對此服務有興趣的機構，可與廉署任何一間分區辦事處或社區關係處轄下香港道德發展中心聯絡。

### 防貪顧問服務

防止貪污處設有私營機構顧問組，專責向各機構提供免費的防貪顧問服務，以加強內部監控。所有的建議均會保密，而機構可自行決定是否採用及如何實施顧問組的建議。

Related government departments and industry associations provide a wide range of services to assist industry practitioners in maintaining a high standard of business ethics in the Travel and Tourism Industry. Interested parties can contact the following organisations for details.

## Independent Commission Against Corruption

### Developing ethics programmes

The Community Relations Department of ICAC is experienced in assisting individual companies to develop ethics programmes that cater for their specific needs. These include:

- ◆ Formulating or improving a corporate code of conduct and offering advice on how to implement the code effectively
- ◆ Strengthening a system of controls and work procedures to prevent corruption, fraud and malpractice
- ◆ Providing training courses for various levels of staff. Courses range from explaining the legislation that governs corruption and fraud in Hong Kong to providing measures to manage staff integrity and skills to handle ethical dilemmas at work

The service of developing an ethics programme is provided free of charge and clients' information is kept confidential. Interested parties may contact any Regional Offices or the Hong Kong Ethics Development Centre of the ICAC's Community Relations Department for assistance.

### Consultancy services on corruption and fraud prevention

The Advisory Services Group of the Corruption Prevention Department provides free corruption prevention advice to companies on how to manage risks and tighten up controls in areas prone to corruption or fraud. All recommendations are given in strict confidence and the company has full discretion to decide upon their implementation.

## 舉報及諮詢服務

執行處負責調查貪污案件，對所有投訴及諮詢均予以保密。任何人士可利用以下途徑向廉政公署舉報或查詢：

電話：2526 6366 (24小時)

郵遞：香港中央郵政信箱1000號

親身：舉報中心 (24小時)

香港中環美利道2號

美利道停車場大廈地下

或

各分區辦事處

廉署各分區辦事處、香港道德發展中心及私營機構顧問組的地址，電話號碼及電郵地址

### 廉政公署西港島及離島辦事處

上環干諾道中124號  
海港商業大廈地下  
2543 0000  
icackw@hkstar.com

### 廉政公署東港島辦事處

灣仔軒尼詩道201號  
東華大廈地下  
2519 6555  
icachke@hkstar.com

### 廉政公署西九龍辦事處

油麻地彌敦道434-436號  
彌敦商務大廈地下  
2780 8080  
icackw@hkstar.com

### 廉政公署中九龍辦事處

九龍城衙前圍道  
21號E地下  
2382 2922  
icackc@hkstar.com

## Corruption reporting and enquiry services

The Operations Department is the investigative arm of the ICAC. It handles corruption complaints and enquiries in strict confidence. Any party may lodge a complaint or make an enquiry with the ICAC through the following channels:

- By phone: 2526 6366 (24-hour service)
- By mail: G.P.O. Box 1000, Hong Kong
- In person: ICAC Report Centre (24-hour service)  
G/F, Murray Road Car Park Building  
2 Murray Road, Central  
Hong Kong  
or  
ICAC Regional Offices

## Addresses, telephone numbers and email addresses of ICAC Regional Offices, Hong Kong Ethics Development Centre and the Advisory Services Group

<b>ICAC Regional Office (Hong Kong West/Islands)</b>	G/F, Harbour Commercial Building 124 Connaught Road Central, Sheung Wan 2543 0000 icackw@hkstar.com
<b>ICAC Regional Office (Hong Kong East)</b>	G/F, Tung Wah Mansion 201 Hennessy Road, Wan Chai 2519 6555 icacke@hkstar.com
<b>ICAC Regional Office (Kowloon West)</b>	G/F, Nathan Commercial Building 434-436 Nathan Road, Yau Ma Tei 2780 8080 icackw@hkstar.com
<b>ICAC Regional Office (Kowloon Central)</b>	G/F, 21E Nga Tsin Wai Road Kowloon City 2382 2922 icackc@hkstar.com

<b>廉政公署東九龍及西貢辦事處</b>	藍田啟田道67號 啟田大廈地下4號 2756 3300 icackesk@hkstar.com
<b>廉政公署新界西南辦事處</b>	荃灣青山道271-275號 富裕樓地下 2493 7733 icacntsw@hkstar.com
<b>廉政公署新界西北辦事處</b>	屯門屯順街2號 時代廣場北翼地下4-5號 2459 0459 icacntnw@hkstar.com
<b>廉政公署新界東辦事處</b>	沙田上禾輦路1號 沙田政府合署地下G06-G13號 2606 1144 icacnte@hkstar.com
<b>香港道德發展中心</b>	灣仔軒尼詩道199-203號 東華大廈1樓 2587 9812 hkedc@hkstar.com
<b>廉政公署私營機構顧問組</b>	中環紅棉路8號 東昌大廈24樓 2526 6363 asgicac@netvigator.com

## 廉署網站

如欲查詢廉署服務的最新資料，可瀏覽廉政公署網站 (<http://www.icac.org.hk>) 或以電郵方式 ([general@icac.org.hk](mailto:general@icac.org.hk)) 與廉政公署聯絡。基於保安理由，請勿以電郵方式舉報貪污。



<b>ICAC Regional Office (Kowloon East/Sai Kung)</b>	Shop No. 4, G/F, Kai Tin Building 67 Kai Tin Road, Lam Tin 2756 3300 icackesk@hkstar.com
<b>ICAC Regional Office (New Territories South West)</b>	G/F, Foo Yue Building 271-275 Castle Peak Road, Tsuen Wan 2493 7733 icacntsw@hkstar.com
<b>ICAC Regional Office (New Territories North West)</b>	No. 4-5, G/F North Wing Trend Plaza 2 Tuen Shun Street, Tuen Mun 2459 0459 icacntnw@hkstar.com
<b>ICAC Regional Office (New Territories East)</b>	G06-G13, G/F Shatin Government Offices 1 Sheung Wo Che Road, Shatin 2606 1144 icacnte@hkstar.com
<b>Hong Kong Ethics Development Centre</b>	1/F, Tung Wah Mansion 199-203 Hennessy Road, Wan Chai 2587 9812 hkedc@hkstar.com
<b>Advisory Services Group, ICAC</b>	24/F, Fairmont House 8 Cotton Tree Drive, Central 2526 6363 asgicac@netvigator.com

## ICAC Website

You may also visit the ICAC Website at <http://www.icac.org.hk> for latest information or email the ICAC at [general@icac.org.hk](mailto:general@icac.org.hk) for enquiries. For security reasons, you are not advised to report your suspicions of corruption through electronic means.

## 旅遊事務署

旅遊事務署致力維持香港作為重要的旅遊勝地的地位，並協助香港旅遊業的發展。

地址：香港中環下亞厘畢道中區政府合署東座2樓

電話：2810 3507

傳真：2523 1973

電郵：tcenq@edlb.gov.hk

網址：www.info.gov.hk/tc/

## 香港旅遊發展局

香港旅遊發展局的首要使命，是要推廣香港為全球受歡迎的旅遊目的地，從而提升旅遊業對香港經濟的貢獻。

地址：香港北角威非路道18號萬國寶通中心9樓至11樓

電話：2807 6543

傳真：2806 0303

電郵：info@hktb.com

網址：DiscoverHongKong.com

## Tourism Commission

Tourism Commission is dedicated to maintaining Hong Kong's position as a key tourist destination and facilitating the development of the tourism industry.

Address: 2/F, East Wing, Central Government Offices,  
Lower Albert Road, Central, Hong Kong

Tel: 2810 3507

Fax: 2523 1973

Email: [tcenq@edlb.gov.hk](mailto:tcenq@edlb.gov.hk)

Website: [www.info.gov.hk/tc/](http://www.info.gov.hk/tc/)

## Hong Kong Tourism Board

The primary mission of Hong Kong Tourism Board is to market and promote Hong Kong as a destination worldwide, thereby increasing the contribution of tourism to Hong Kong's economy.

Address: 9-11/F Citicorp Centre, 18 Whitfield Road  
North Point, Hong Kong

Tel: 2807 6543

Fax: 2806 0303

Email: [info@hktb.com](mailto:info@hktb.com)

Website: [DiscoverHongKong.com](http://DiscoverHongKong.com)

## 其他機構

下列各旅遊業專業團體，一向致力維持業內高水平的專業標準及道德操守：

### 香港航空公司代表協會

地址：九龍尖沙咀中間道18號半島寫字樓大廈10樓

電話：2747 5773

傳真：2141 5773

網址：<http://www.bar.org.hk>

### 香港酒店業主聯會

電話：2369 1887

### 香港酒店業協會

地址：九龍尖沙咀廣東道30號新港中心第二座 508-511室

電話：2375 3838

傳真：2375 7676

網址：<http://www.hkha.org>

### 優質旅遊服務協會

電話：2807 6280

網址：<http://www.qtshk.com>

### 香港旅遊業議會

地址：香港北角英皇道250號北角城中心1706-1709室

電話：2807 1199

傳真：2510 9907

網址：<http://www.tichk.org>

## Other Organisations Serving the Industry

The following organisations are serving the Travel and Tourism Industry. They are also vigilant in the pursuit of professional excellence and endeavour to enhance ethical standards in business practice amongst members:

### Board of Airline Representatives Hong Kong

Address: 10/F Peninsula Office Tower, 18 Middle Road,  
Tsim Sha Tsui, Kowloon

Tel: 2747 5773

Fax: 2141 5773

Website: <http://www.bar.org.hk>

### The Federation of Hong Kong Hotel Owners

Tel: 2369 1887

### Hong Kong Hotels Association

Address: 508-511 Silvercord Tower Two, 30 Canton Road,  
Tsim Sha Tsui, Kowloon

Tel: 2375 3838

Fax: 2375 7676

Website: <http://www.hkha.org>

### Quality Tourism Services Association

Tel: 2807 6280

Website: <http://www.qtshk.com>

### Travel Industry Council of Hong Kong

Address: 1706-1709 Fortress Tower, 250 King's Road,  
North Point, Hong Kong

Tel: 2807 1199

Fax: 2510 9907

Website: <http://www.tichk.org>



# 附錄 Appendices

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## 附錄一

### 《防止賄賂條例》(香港法例第201章)摘錄

#### 第九條 代理人的貪污交易

- (1) 任何代理人無合法權限或合理辯解，索取或接受任何利益，作為他作出以下行為的誘因或報酬，或由於他作出以下行為而索取或接受任何利益，即屬犯罪-
  - (a) 作出或不作出，或曾經作出或不作出任何與其主事人的事務或業務有關的作為；或
  - (b) 在與其主事人的事務或業務有關的事上對任何人予以或不予，或曾經予以或不予優待或虧待。
  
- (2) 任何人無合法權限或合理辯解，向任何代理人提供任何利益，作為該代理人作出以下行為的誘因或報酬，或由於該代理人作出以下行為而向他提供任何利益，即屬犯罪-
  - (a) 作出或不作出，或曾經作出或不作出任何與其主事人的事務或業務有關的作為；或
  - (b) 在與其主事人的事務或業務有關的事上對任何人予以或不予，或曾經予以或不予優待或虧待。
  
- (3) 任何代理人意圖欺騙其主事人而使用如下所述的任何收據、帳目或其他文件 -
  - (a) 對其主事人有利害關係；及
  - (b) 在要項上載有虛假、錯誤或欠妥的陳述；及
  - (c) 該代理人明知是意圖用以誤導其主事人者，  
即屬犯罪。



## Appendix 1

### Extracts of the Prevention of Bribery Ordinance (Laws of Hong Kong Cap. 201)

#### **Section 9**     *Corrupt transactions with agents*

- (1) Any agent who, without lawful authority or reasonable excuse, solicits or accepts any advantage as an inducement to or reward for or otherwise on account of his-
- (a) doing or forbearing to do, or having done or forborne to do, any act in relation to his principal's affairs or business; or
  - (b) showing or forbearing to show, or having shown or forborne to show, favour or disfavour to any person in relation to his principal's affairs or business,
- shall be guilty of an offence.
- (2) Any person who, without lawful authority or reasonable excuse, offers any advantage to any agent as an inducement to or reward for or otherwise on account of the agent's-
- (a) doing or forbearing to do, or having done or forborne to do, any act in relation to his principal's affairs or business; or
  - (b) showing or forbearing to show, or having shown or forborne to show, favour or disfavour to any person in relation to his principal's affairs or business,
- shall be guilty of an offence.
- (3) Any agent who, with intent to deceive his principal, uses any receipt, account or other document-
- (a) in respect of which the principal is interested; and
  - (b) which contains any statement which is false or erroneous or defective in any material particular; and
  - (c) which to his knowledge is intended to mislead the principal,
- shall be guilty of an offence.

- (4) 代理人如有其主事人的許可而索取或接受任何利益，而該項許可符合第(5)款的規定，則該代理人及提供該利益的人均不算犯第(1)或(2)款所訂罪行。
- (5) 就第(4)款而言，該許可—
- (a) 須在提供、索取或接受該利益之前給予；或
  - (b) 在該利益未經事先許可而已提供或接受的情況下，須於該利益提供或接受之後在合理可能範圍內盡早申請及給予，
- 同時，主事人在給予該許可之前須顧及申請的有關情況，該許可方具有第(4)款所訂效力。

### **第十一條 行賄者與受賄者即使目的未達仍屬有罪**

- (1) 在因本部任何一條所訂罪行而進行的法律程序中，如經證明被控人接受任何利益，且接受時相信或懷疑，或有理由相信或懷疑所獲給予的利益是作為他作出或不作出，或曾經作出或不作出該條所指作為的誘因或報酬，或是由於他作出或不作出，或曾經作出或不作出該等作為而獲給予的，則以下情況不得成為免責辯護—
- (a) 被控人實際上沒有權力、權利或機會作出或不作出該行為；
  - (b) 被控人接受該利益但無意作出或不作出該行為；或
  - (c) 被控人事實上未有作出或不作出該行為。
- (2) 在因本部任何一條所訂罪行而進行的法律程序中，如經證明被控人向他人提供任何利益，作為該人作出或不作出，或曾經作出或不作出該條所指作為的誘因或報酬，或由於該人作出或不作出，或曾經作出或不作出該等作為而向他提供任何利益，同時被控人相信或懷疑，或有理由相信或懷疑該人有權力、權利或機會作出或不作出該行為，則該人沒有此權力、權利或機會，不得成為免責辯護。

- (4) If an agent solicits or accepts an advantage with the permission of his principal, being permission which complies with subsection (5), neither he nor the person who offered the advantage shall be guilty of an offence under subsection (1) or (2).
- (5) For the purposes of subsection (4) permission shall-
- (a) be given before the advantage is offered, solicited or accepted; or
  - (b) in any case where an advantage has been offered or accepted without prior permission, be applied for and given as soon as reasonably possible after such offer or acceptance,
- and for such permission to be effective for the purposes of subsection (4), the principal shall, before giving such permission, have regard to the circumstances in which it is sought.

***Section 11 Giver and acceptor of bribe to be guilty notwithstanding that purpose not carried out, etc.***

- (1) If, in any proceedings for an offence under any section in this Part, it is proved that the accused accepted any advantage, believing or suspecting or having grounds to believe or suspect that the advantage was given as an inducement to or reward for or otherwise on account of his doing or forbearing to do or having done or forborne to do, any act referred to in that section, it shall be no defence that -
- (a) he did not actually have the power, right or opportunity so to do or forbear;
  - (b) he accepted the advantage without intending so to do or forbear; or
  - (c) he did not in fact so do or forbear.
- (2) If, in any proceedings for an offence under any section in this Part, it is proved that the accused offered any advantage to any other person as an inducement to or reward for or otherwise on account of that other person's doing or forbearing to do, or having done or forborne to do, any act referred to in that section, believing or suspecting or having reason to believe or suspect that such other person had the power, right or opportunity so to do or forbear, it shall be no defence that such other person had no such power, right or opportunity.

## **第十九條 習慣不能作為免責辯護**

在因本條例所訂罪行而進行的法律程序中，即使顯示本條例所提及的利益對任何專業、行業、職業或事業而言已成習慣，亦不屬免責辯護。

## **第二條 釋義**

**「利益」**指：

- (a) 任何饋贈、貸款、費用、報酬或佣金，其形式為金錢、任何有價證券或任何種類其他財產或財產權益；
- (b) 任何職位、受僱工作或合約；
- (c) 將任何貸款、義務或其他法律責任全部或部分予以支付、免卻、解除或了結；
- (d) 任何其他服務或優待(款待除外)，包括維護使免受已招致或料將招致的懲罰或資格喪失，或維護使免遭採取紀律、民事或刑事上的行動或程序，不論該行動或程序是否已經提出；
- (e) 行使或不行使任何權利、權力或職責；及
- (f) 有條件或無條件提供、承諾給予或答應給予上文(a)、(b)、(c)、(d)及(e)段所指的任何利益，

但不包括《選舉(舞弊及非法行為)條例》(第554章)所指的選舉捐贈，而該項捐贈的詳情是已按照該條例的規定載於選舉申報書內的。

**「款待」**指：

供應在當場享用的食物或飲品，以及任何與此項供應有關或同時提供的其他款待。

## **Section 19** *Custom not to be a defence*

In any proceedings for an offence under this Ordinance, it shall not be a defence to show that any such advantage as is mentioned in this Ordinance is customary in any profession, trade, vocation or calling.

## **Section 2** *Interpretation*

**'Advantage'** means-

- (a) any gift, loan, fee, reward or commission consisting of money or of any valuable security or of other property or interest in property of any description;
- (b) any office, employment or contract;
- (c) any payment, release, discharge or liquidation of any loan, obligation or other liability, whether in whole or in part;
- (d) any other service, or favour (other than entertainment), including protection from any penalty or disability incurred or apprehended or from any action or proceedings of a disciplinary, civil or criminal nature, whether or not already instituted;
- (e) the exercise or forbearance from the exercise of any right or any power or duty; and
- (f) any offer, undertaking or promise, whether conditional or unconditional, of any advantage within the meaning of any of the preceding paragraphs (a), (b), (c), (d) and (e),

but does not include an election donation within the meaning of the Elections (Corrupt and Illegal Conduct) Ordinance (Cap. 554), particulars of which are included in an election return in accordance with that Ordinance.

**'Entertainment'** means-

the provision of food or drink, for consumption on the occasion when it is provided, and of any other entertainment connected with, or provided at the same time as, such provisions.

## 附錄二

### 紀律守則範本

#### 紀律守則 (範本)

本公司深信誠實、廉潔和公平是公司的重要資產。所有公司董事及僱員必須確保公司的聲譽不會因欺詐、不忠或貪污行為而受損。本紀律守則列出所有董事及職員必須恪守的基本紀律行為標準，以及就履行職務時遇到的各種情況作出指引。本紀律守則所訂定的內容，同樣適用於香港境內及境外。

#### 法律規定

2. 任何公司董事或僱員如未經僱主許可，索取或收受與其職務有關的利益，即觸犯《防止賄賂條例》第9(1)條。「利益」一詞在該條例中的解釋，包括金錢、禮物、貸款、費用、報酬、受僱工作、合約、服務、優待等。任何人士提供有關利益，亦會觸犯《防止賄賂條例》第9(2)條。
3. 任何公司董事或僱員如偽造文件或提供虛假會計紀錄，意圖欺騙其僱主，即觸犯《防止賄賂條例》第9(3)條。有關《防止賄賂條例》第9條及其他相關條文的全文，請參閱附錄一。

#### 索取或接受利益

4. 本公司禁止董事及僱員向任何與公司有業務往來的人士（如客戶、供應商、承辦商等）索取或收受任何利益。然而，他們可接受（但不准索取）下列由饋贈人自願送贈的禮物：

(甲) 只具象徵價值的宣傳或推廣禮品；或

(乙) 傳統節日或特別場合中的饋贈，惟價值不得超過\_\_\_\_\_元。

## Appendix 2

### Sample Code of Conduct

#### CODE OF CONDUCT (SAMPLE)

The Company believes that honesty, integrity and fair play are important company assets in business. It is therefore important for all directors and staff members to ensure that the Company's reputation is not tarnished by dishonesty, disloyalty or corruption. This Code of Conduct sets out the standards of behaviour expected from the Company and the guidelines on how to handle different situations in business dealings. Contents of this Code of Conduct are applicable both inside and outside Hong Kong.

#### LEGAL REQUIREMENTS

2. Under Section 9(1) of the Prevention of Bribery Ordinance, any director or staff member soliciting or accepting an advantage in connection with his work without the permission of the employer commits an offence. The term "advantage", as defined in the Ordinance, includes money, gift, loan, fee, reward, employment, contract, service and favour. The person who offers the advantage may also commit an offence under Section 9(2) of the Ordinance.

3. Any director or staff member who, with intent to deceive his employer, falsifies documents or furnishes false accounting records may be guilty of an offence under Section 9(3) of the Ordinance. The full text of Section 9 and other relevant provisions of the Ordinance are given in Appendix 1.

#### *Soliciting or Accepting Advantages*

4. It is the company policy that no director or staff member may solicit or accept any advantage from any person having business dealings with the Company (e.g. clients, suppliers, contractors). However, they are allowed to accept (but not solicit) the following gifts offered voluntarily:

- (a) advertising or promotional gifts of a nominal value; or
- (b) gifts given on festive or special occasions subject to a maximum limit of \$\_\_\_\_ in value.

5. 如接受禮物會影響董事及僱員處事的客觀態度，或導致他們作出有損公司利益的行為，或會遭人投訴處事不當，他們便應予以拒絕。如董事或職員希望收取不屬於第4段內所指的禮物，他們應以書面（表格甲）向（高層人員的姓名及／或職銜）申請批准。

### **提供利益**

6. 無論任何情況，董事或僱員均不可提供利益以影響任何人士或公司在商業往來中的決定。所有董事及僱員必須遵行公司有關方面的政策，以及事先得到公司書面批准，方可在處理公司業務時給予利益。此外，法例亦規定，任何人不得在處理與公共機構有關的合約、標書、拍賣等事宜上，向公職人員行賄。

### **在境外遵守法律**

7. 以上第4-6段有關索取、接受、提供利益的規定，均適用於香港境內及境外。任何董事及僱員在香港境外為公司辦理業務時，必須同時遵守當地的法律，包括反貪污賄賂法律及其他一切法規。

### **款待**

8. 根據《防止賄賂條例》第2條，「款待」是指供應在當場享用的食物或飲品，以及任何與此項供應有關或同時提供的其他款待。雖然款待是一般業務上可以接受的商業及社交活動，但職員應拒絕接受與公司有業務往來的人士（如供應商或承辦商）所提供的過分奢華或頻密的款待，以免對該等款待的提供者欠下恩惠。



5. Directors and staff members should decline an offer of a gift if acceptance of it could affect their objectivity in conducting the Company's business, or induce them to act against the interest of the Company, or lead to allegations of impropriety. If a director or staff member wishes to accept a gift not covered in paragraph 4, he should seek permission in writing (via Form A) from (name and/or post of a senior staff).

### *Offering Advantages*

6. Under no circumstances may a director or staff member offer an advantage to any person or company for the purpose of influencing such person or company in any business dealings. Any advantage given in the conduct of the Company's business should be in accordance with the Company's prevailing policies on such matters and prior written approval of the Company should be obtained. It is also illegal to offer an advantage to a public servant to influence any contract, tender or auction in relation to the public body concerned.

### *Observing Local Laws when Working in Another Jurisdiction*

7. Paragraphs 4-6 above apply whether the solicitation, acceptance and offering of advantages are within or outside the boundary of Hong Kong. Any director or staff member who conducts business on behalf of the Company in another jurisdiction must abide by the laws of that jurisdiction, including laws and regulations on anti-corruption, and all other laws and regulations pertaining to ethical business conduct.

### *Entertainment*

8. As defined in Section 2 of the Ordinance, "entertainment" refers to food or drink provided for immediate consumption on the occasion, and of any other entertainment provided at the same time. Although entertainment is an acceptable form of business and social behaviour, staff must not accept lavish or frequent entertainment from persons with whom the Company has business dealings (e.g. suppliers or contractors) to avoid placing themselves in a position of obligation to the offeror.

9. 董事及僱員如在香港境外獲提供款待，應特別提高警惕，並拒絕接受任何過分奢華或頻密的款待。在法例上，免費旅程或旅費並非「款待」，而屬「利益」的一種。董事及僱員未得公司事先批准，絕不可接受這種利益。

## 利益衝突

10. 利益衝突是指董事或僱員的私人利益與公司的利益互相抵觸或有所衝突。「私人利益」泛指職員本身及與他相關的人士，包括其家人、親屬及私交友好的財務及個人利益。

11. 董事及僱員應避免任何會導致或被認為會導致利益衝突的情況。有關情況一旦出現，應以書面（表格乙）向（高層人員的姓名及／或職銜）申報。若職員沒有避免或申報利益衝突，可能會被指偏私、濫權、甚至貪污。

12. 下列是一些常見的利益衝突例子：

(甲) 有份參與採購工作的職員與其中一間獲考慮成為供應商或服務提供者有密切的關係或擁有該公司財務上的利益；或

(乙) 一名獲考慮聘用或晉升的人士與負責招聘或晉升的職員有家屬、親戚或好友的關係。

## 賭博活動

13. 董事及職員應避免與本公司有業務往來的人士進行頻密或注碼過高的賭博活動，包括搓麻將。若在社交場合中與客戶、供應商或生意夥伴參與有賭博成分的遊戲，應先判斷是否恰當，如注碼過高，則應退出。

9. Directors and staff members should be particularly vigilant to entertainment offered to them outside Hong Kong, and turn down invitations to meals or entertainment that are excessive in nature or frequency. It should be noted that any free trips or travelling expenses are not included in the definition of "entertainment" but are considered as "advantages" under the Ordinance. Without prior consent of the company, acceptance of these advantages is strictly prohibited.

## CONFLICTS OF INTEREST

10. A conflict of interest situation arises when the private interest of a director or staff member competes or conflicts with the interest of the Company. Private interest includes both the financial and personal interests of staff members and those of their connections. Connections include family members, relatives, and close personal friends.

11. Directors and staff members should avoid any situation which may lead to an actual or perceived conflict of interest, and should make a declaration in writing (via Form B) to (name and/or post of a senior staff) when such a situation arises. Failure to do so may give rise to criticism of favouritism, abuse of authority or even allegations of corruption.

12. Some common examples of conflicts of interest include:

- (a) A staff member involved in the procurement process is closely related to or has a beneficial interest in a company which is being considered by the Company in the selection of a supplier or service provider; or
- (b) one of the candidates under consideration in a recruitment or promotion exercise is a family member, a relative or a close personal friend of the staff member responsible for the recruitment or promotion.

### *Gambling*

13. Directors and staff members are advised not to engage in frequent and excessive gambling of any kind, including games of mahjong, with persons having business dealings with the Company. In social games of chance with clients, suppliers or business associates, they must exercise judgment and withdraw from any high stake games.

## 貸款

14. 董事及僱員或其直系親屬不可向任何與本公司有業務來往的人士或機構提供貸款或作其貸款保證人，亦不可接受他們的貸款或由其協助獲得貸款。然而，銀行借貸則不受限制。

## 外間工作

15. 董事及僱員如欲兼任外間工作，不論是固定職務或屬顧問性質，均須在接受僱用前，向(指定職員的姓名及 / 或職級)申請書面批准。

## 處理機密資料/公司財物

16. 董事及僱員未經授權不可洩露公司任何機密資料。獲授權查閱或管理該等資料的僱員，必須採取足夠保密措施，以防該等資料遭人濫用或誤用。濫用資料的例子包括洩露資料以獲取金錢利益，或挪用資料以謀取私利等。

17. 公司嚴禁所有董事及僱員擅取或轉售公司財物。所有公司財物，包括公司主機、小型電腦系統、數據網絡、電腦軟件或器材等，只可用作進行與公司業務有關或其他由管理層授權的用途。

18. 董事或僱員未得特別授權，不得更改任何器材、設施或已安裝之軟件，或研發任何未經管理層批准的應用程式。在使用個人電腦時，應採取適當的保安措施；並只可使用由公司規定的供應商所提供的個人電腦軟件。使用所有電腦軟件，均須嚴格遵守《版權條例》的規定。

## ***Loans***

14. Directors and staff members or their immediate family members should not grant or guarantee a loan to, or accept a loan from or through the assistance of, any individual or organisation having business dealings with the Company. There is, however, no restriction on normal bank lending.

## ***Outside Employment***

15. If directors and staff members wish to take concurrent employment, either on a regular or consulting basis, they must seek the prior written approval of (name and/or rank of a nominated officer) before accepting the employment.

## **HANDLING CONFIDENTIAL INFORMATION / COMPANY PROPERTY**

16. All directors and staff members are prohibited from disclosing any information classified by the Company to anybody without authorisation. Those who have access to or are in control of such information should at all times ensure its security and prevent any abuse or misuse of the information. Examples of misuse include disclosure of information in return for monetary rewards, or use of information for personal gain.

17. All directors and staff members are strictly prohibited from appropriating Company property for personal use or for resale. All Company property, including corporate mainframes, minicomputer systems, data networks, software packages or equipment shall be used only for conducting the Company's business or for purposes authorised by the management.

18. No director or staff member of the Company should alter equipment, facilities or install software without specific authorisation or develop his own applications without management approval. Security precautions should be exercised when using personal computers, and personal computer software should be obtained only from sources identified in the Company's relevant policy. All computer software should be used in strict compliance with the Copyright Ordinance.

## 使用資訊及通訊系統

19. 董事及僱員不得瀏覽未經許可的網址，或下載、以電郵方式發送、儲存或列印任何對他人不恰當、不敬或令人反感的資料。此外，公司的電郵系統應主要作為公事用途。公司對所有電郵通訊及互聯網的使用情況，均保留監察權利。
20. 董事及僱員均有責任保護、並保密處理個人密碼及所有與網絡接連而取得的資料。如發現有未獲授權人士企圖獲取敏感資料、進入公司機密地方、或登入公司的電腦及內部資訊系統，應立即向管理層或保安部門報告。

## 遵守紀律守則

21. 瞭解及遵守紀律守則的內容，是公司內每位董事及僱員的個人責任。管理人員亦須確保其下屬充分明白及遵守紀律守則所訂的標準和要求。
22. 任何人違反紀律守則，均會受到紀律處分，嚴重者更可能被終止聘用。如公司懷疑該違規事項涉及貪污或其他刑事罪行，將會向廉政公署或有關部門舉報。
23. 本公司的投訴途徑是絕對開放的。任何人士，包括公司股東或有意成為股東的人士、顧客或消費者、供應商或承包商、公司的董事及僱員等，均可向公司作出投訴。如對本守則有任何查詢或欲對懷疑違規行為作出舉報，應向（高層人員的姓名及／或職銜）提出，以便作出跟進。公司會採取公正而有效率的態度考慮及處理各項投訴。所有投訴資料均絕對保密。

## USE OF INFORMATION AND COMMUNICATION SYSTEMS

19. Directors and staff members are not allowed to browse any unauthorised websites or to download, e-mail, store or print any materials that may be considered inappropriate, offensive or disrespectful to others. Besides, the e-mail system of the Company is to be used primarily for business purposes. The Company reserves the right to monitor all e-mail messages and internet usage.

20. Directors and staff members are responsible for protecting and keeping confidential their own passwords and all other network access information. Any attempt by an unauthorised person to obtain sensitive information or to gain access to secure corporate locations, computers and internal information systems should be reported at once to the management or security department.

## COMPLIANCE WITH THE CODE

21. It is the duty of every director and staff member to understand and comply with the Code. Managers should also ensure that their subordinates understand well and comply with the standards and requirements stated in the Code.

22. Anyone who is in breach of the Code will be subject to disciplinary action, including termination of employment. In cases of suspected corruption or other criminal offences, a report will be made to the ICAC or the appropriate authorities.

23. Channels of complaint are open to all shareholders and potential shareholders, customers and consumers, suppliers and contractors and all directors and staff members of the Company. Any enquiries about the Code or complaints on possible breaches of this Code should be channelled to (name and/or rank of a nominated officer) for advice and action. The Company will consider all complaints impartially and efficiently. All information received will be kept confidential.

## (選擇性條文)

### 與供應商和承包商的關係

#### 公平公開的競爭

本公司提倡公平和公開的競爭，目的是以互相信任為基礎，與供應商和承包商發展和維持長遠的關係。

#### 達到符合公眾利益及肩負責任的標準

本公司會遵照最高的道德標準以作為物料採購及服務僱用的原則，以保證產品具優良品質，同時亦維持顧客、供應商及公眾會對公司的信心。

#### 採購及投標程序

僱用服務或購買物料的決定應以價格、品質及需要為依據。

本公司會依據以下準則處理採購及投標事宜：

- 以公平、不偏不倚的方法選出具有能力、負責任的供應商和承包商；
- 可行的話，盡量透過比較條件去甄選；
- 選擇合適的合約類別；
- 遵守一切適用的法例、規則及契約；及
- 以有效系統及管理制度的監察採購及投標程序，以防止賄賂、欺詐或其他不當行為。

此外，採購及投標程序本身亦須有特別的設計，以助監察及預防任何欺詐活動。



## (Optional Sections)

### RELATIONS WITH SUPPLIERS AND CONTRACTORS

#### *Fair and Open Competition*

The Company promotes fair and open competition and aims to develop and secure long-term relationships with suppliers and contractors based on mutual trust.

#### *Meeting the Public Interest and Accountability Standards*

The procurement of supplies or services should be conducted in a manner consistent with the highest ethical standards which assure a quality end product as well as the continued confidence of customers, suppliers and the public.

#### *Procurement and Tendering Procedures*

The contracting of services and the purchase of goods should be based solely upon price, quality and need.

Procurement and tendering actions should be conducted according to the following principles:

- The impartial selection of capable and responsible suppliers and contractors;
- The maximum use of competition;
- The selection of appropriate contract types according to need;
- Compliance with laws, relevant regulations and contractual obligations; and
- The adoption of an effective monitoring system and management controls to detect and prevent bribery, fraud or other malpractice in the procurement and tendering process.

Procurement and tendering processes implemented according to this policy will specifically include procedures and practices designed to detect and prevent fraudulent activity.

### **賄賂及貪污勾當**

本公司嚴禁賄賂及貪污勾當，所有董事和僱員均須遵守公司有關收受利益的政策。負責採購和選用供應商或承包商的董事及僱員，除了不可濫用職權外，亦應盡量避免介入可能會對自己獨立判斷造成影響的情況。

### **付款程序**

本公司會根據協議條款，依時付款給供應商及承包商。

## **對股東和投資者的責任**

### **致力增加盈利，擴展業務為投資者取得可觀回報**

本公司致力為股東爭取長遠的盈利增長，各股東以至投資者都會因公司的生產力、高效率和競爭力而獲益。

### **提供資料**

本公司尊重股東及有意成為股東人士瞭解公司管理的權利，公司會向他們提供所需的有關資料，以便他們評估所作的投資是否得到良好管理。

有興趣人士均可取得有關本公司在管理、財政狀況及整體計劃方面的真確資料。

### ***Bribery and Corrupt Practices***

The Company prohibits bribery and corrupt practices. Directors and staff members should follow company policy on the acceptance of advantages. Those involved in the selection of and purchase from suppliers and contractors should avoid any misuse of authority or engage in situations which could affect or appear to affect their ability to make free and independent decisions regarding the purchase and procurement of goods and services.

### ***Payment Procedures***

The Company undertakes to pay suppliers and contractors on time and according to the agreed terms of trade.

## **RESPONSIBILITIES TO SHAREHOLDERS AND THE FINANCIAL COMMUNITY**

### ***Attractive Returns in Terms of Increased Earnings and Long-term Growth***

The Company endeavours to achieve growth in earnings for shareholders over the long term. Shareholders and the financial community shall benefit from the productive, efficient and competitive operations of the Company.

### ***Disclosure of Information***

The Company respects the right of shareholders and potential shareholders to obtain all information necessary for evaluating how their investments are being managed.

True and accurate information regarding the management of the Company, its financial position and its general plans shall be available to anyone with an interest in the Company.

### **妥善保存帳簿及紀錄**

按公司規定，所有紀錄及帳目必須準確及完整，一切會計紀錄的保存必須按照有關法例進行。

本公司的帳簿及紀錄必須詳實反映公司的各項交易，並顯示公司的資產和負債等。公司董事及僱員均可取閱有關會計控制及財務報告的詳盡指引。

本公司絕不容許在公司的帳簿、紀錄、文件或財務報告中，有虛假、偽造或具誤導成分的資料或帳目。任何公司董事或僱員如知悉有隱蔽資金或虛假帳目的資料，應立刻向公司高層管理人員報告。

### **內幕交易**

本公司絕不容許公司董事或僱員利用內幕消息，在損害公司利益或較公司以外人士有利的情況下謀取私利。此舉不但違法，同時也是不道德及受禁制的行為。

董事及僱員不應向工作上毋須知悉內幕消息的其他同事或公司以外的任何人士，透露有關消息；亦不應為了避開公司的監管，而透過他人或向其他人士透露內幕消息作他們之用，即使公司可能因此而獲得財務利益，亦不應違反指引的規定。

### ***Keeping of Proper Books and Records***

It is the policy of the Company to maintain complete and accurate records and accounts. All accounting records must be kept in compliance with all applicable laws.

The books and records of the Company should, in reasonable and accurate detail, reflect all the transactions entered into by the Company and the Company's assets and liabilities. Detailed guidelines as to accounting controls and financial reporting are available to the directors and staff members of the Company.

No false, incorrect or misleading statements or entries should be made in the Company's books, accounts, electronic records, documents or financial statements. Any director or staff member who has information regarding any hidden funds or false entries in the Company's records should report the matter promptly to the senior management of the Company.

### ***Insider Trading***

The Company will not tolerate the use of insider information by directors or staff members to secure a personal advantage at the expense of the Company or of those not in the Company. The use for personal gain of insider information that has not been made public is illegal, unethical and strictly prohibited.

Directors and staff members of the Company should not disclose any insider information to anyone of the Company who does not need to know this information for operational purposes or to anyone outside of the Company. They should not circumvent these guidelines by acting through another party or by giving insider information to others for their use even if the Company will derive a financial benefit from this.

## 與顧客和消費者的關係

### 給予顧客的服務

本公司盡力為顧客提供高效率和慇懃的服務，務使顧客繼續對公司保持滿意的評價，並與公司互相合作。顧客可獲悉公司的實際能力，公司不會作失實、誇大或誇張的言論。

### 提供優質及價錢公道貨品的承諾

本公司永遠是以顧客為先，致力為顧客提供品質優良、價錢公道的貨品。

### 安全及品質合格的貨品

本公司宗旨是為顧客提供在安全、品質及可靠性各方面均達到高水平的產品。

### 迅速回收出現問題的產品及有關的程序

對於不符合安全、品質及可靠性標準的產品，本公司概負全責。本公司亦保證會立刻回收出現問題的產品。

### 產品政策

公司會負起對社會的責任，力求改良產品，改善大眾的生活質素。

### 定價政策

本公司遵奉自由市場經濟，以供求來訂定價格。此外，公司亦會盡力為顧客提供品質優良和價錢公道的產品，顧客感到物有所值之餘，公司亦可從中賺取合理利潤。

## RELATIONS WITH CUSTOMERS AND CONSUMERS

### *Service to Customers*

The Company seeks to provide an efficient and courteous customer service in order to maintain customer satisfaction and co-operation with the Company. The Company shall keep its customers informed of the exact nature of the Company's capabilities and shall avoid making any misrepresentation, exaggeration or overstatement.

### *Commitment to Offering Quality and Fair-value Products*

The Company shall always put customers first by providing them with good quality products at prices which represent good value for money.

### *Safety and Fitness for Use of Goods*

It is the policy of the Company to offer to its customers products that meet high standards of safety, quality and reliability.

### *Prompt Product Recall and Related Practices*

The Company will bear full responsibility for all products which do not meet the required standards of safety, quality and reliability. In cases where product recalls are required, they shall be implemented promptly and expediently.

### *Product Policies*

The Company accepts its social responsibility to improve its products in order to promote a higher quality of life.

### *Pricing Policies*

The Company believes in the economic system of the free market, in which price is determined by supply and demand. The Company also seeks to provide customers with the highest quality products at fair prices which allow the Company a reasonable profit in relation to the value provided.

## 顧客資料

所有公司董事及僱員須嚴格遵守《個人資料(私隱)條例》，致力保障顧客的個人資料。該等資料只可適當地用於獲授權的業務運作，而且只供有合法知情權的人士查閱。

---

(公司名稱)

日期：



### ***Customer Information***

All directors and staff members of the Company are committed to protecting the personal information of customers in strict compliance with the Personal Data (Privacy) Ordinance. The personal information of customers should be used in the proper context only for authorised business purposes and shall be accessible only to those who have a legitimate need to know.

---

(Name of Company)

Date :

# 接受禮物申報表

表格甲

## 甲部 — 申報饋贈 (由申報人填寫)

致： (批核人員)

### 饋贈人資料：

饋贈人姓名及職銜： \_\_\_\_\_

公 司： \_\_\_\_\_

關係 (業務 / 私人)： \_\_\_\_\_

經已/將會獲贈禮物的場合： \_\_\_\_\_

禮物的資料及估值/價值： \_\_\_\_\_

### 建議處置方法：

備 註

- 由獲贈禮物職員保留 \_\_\_\_\_
- 存放在辦公室作陳列或紀念之用 \_\_\_\_\_
- 與公司其他職員共同分享 \_\_\_\_\_
- 在職員活動中作抽獎之用 \_\_\_\_\_
- 送贈慈善機構 \_\_\_\_\_
- 退回饋贈人 \_\_\_\_\_
- 其他 (請註明)： \_\_\_\_\_

\_\_\_\_\_  
(日期)

\_\_\_\_\_  
(獲贈禮物職員姓名)  
(職銜)

## 乙部 — 回條 (由批核人員填寫)

致： (獲贈禮物職員)

上述所建議的處置獲贈禮物方法 \*已獲 / 不獲批准。該份禮物將以下列方式處置：

\_\_\_\_\_

\_\_\_\_\_  
(日期)

\_\_\_\_\_  
(批核人員姓名)  
(職銜)

\* 請刪去不適用者

# REPORT ON GIFTS RECEIVED

Form A

## Part A - Declaration ( To be completed by Receiving Staff )

To : **(Approving Authority)**

### Description of Offeror :

Name & title of offeror : \_\_\_\_\_

Company : \_\_\_\_\_

Relationship (business / personal) : \_\_\_\_\_

Occasion on which the gift was / is to be received : \_\_\_\_\_

Description & (assessed) value of the gift : \_\_\_\_\_

### Suggested Method of Disposal :

**Remark:**

- Retained by the receiving staff \_\_\_\_\_
- Retained for display / as a souvenir in the office \_\_\_\_\_
- Share among the office \_\_\_\_\_
- Reserve as lucky draw prize at staff function \_\_\_\_\_
- Donate to a charitable organisation \_\_\_\_\_
- Return to offeror \_\_\_\_\_
- Others (please specify) : \_\_\_\_\_

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name of Receiving Staff  
Title / Department

## Part B - Acknowledgement ( To be completed by Approving Authority )

To : **(Receiving Staff)**

The recommended method of disposal is **\*approved / not approved**.

The gift(s) concerned should be disposed of by way of :

\_\_\_\_\_

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name of Approving Authority  
Title / Department

*\* Please delete as appropriate*

## 利益衝突申報表

表格乙

### 甲部 — 申報利益 (由申報人填寫)

致： (批核人員)

本人在執行職務時所遇到的\*現有 / 潛在利益衝突情況，現申報如下 :-

與本人有業務往來及/或本人擁有個人利益的人士/公司

本人與上述人士/公司有關的職務概要

\_\_\_\_\_  
(日期)

\_\_\_\_\_  
(申報人姓名)  
(職銜 / 部門)

### 乙部 — 回條 (由批核人員填寫)

致： (申報人)

你在\_\_\_\_\_呈交的利益衝突申報書經已收悉。本公司決定 :-  
(日期)

- 你毋須再執行或參與執行甲部中提及可能引致利益衝突的工作。
- 如甲部中提及的資料沒有更改，你可繼續處理甲部中提及的工作。
- 其他 (請註明) : \_\_\_\_\_

\_\_\_\_\_  
(日期)

\_\_\_\_\_  
(批核人員姓名)  
(職銜 / 部門)

\* 請刪去不適用者

# DECLARATION OF CONFLICT OF INTEREST

Form B

## Part A - Declaration ( To be completed by Declaring Staff )

To : **(Approving Authority)**

I would like to report the following **\*existing / potential** conflict of interest situation arising during the discharge of my official duties :-

**Persons/companies with whom/which I have official dealings and/or personal interests**

--

**Brief description of my duties which involve the persons/companies mentioned above**

--

\_\_\_\_\_  
*Date*

\_\_\_\_\_  
Name of Declaring Staff  
*Title / Department*

## Part B - Acknowledgement ( To be completed by Approving Authority )

To : **(Declaring Staff)**

The information contained in your declaration form of \_\_\_\_\_ is noted. It has been decided that :-  
*(Date)*

- You should refrain from performing or getting involved in performing the work, as described in Part A, which may give rise to a conflict.
- You may continue to handle the work as described in Part A, provided that there is no change in the information declared above.
- Others (please specify) : \_\_\_\_\_

\_\_\_\_\_  
*Date*

\_\_\_\_\_  
Name of Approving Authority  
*Title / Department*

*\* Please delete as appropriate*

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*Acknowledgement is hereby given to the Hong Kong Tourism Board for permitting the use of the photographs on pages 1, 16, 74, 80 and 92.*

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## 要求防貪服務表格

致：廉政公署社區關係處工商服務統籌

地址：香港上環干諾道中124號海港商業大廈地下

傳真號碼：2189 7001

公司名稱：\_\_\_\_\_

公司地址：\_\_\_\_\_

\_\_\_\_\_

聯絡人：\_\_\_\_\_

職位：\_\_\_\_\_

電話：\_\_\_\_\_ 傳真：\_\_\_\_\_

日期：\_\_\_\_\_

本人欲索取廉署提供的下列服務 (可選擇多於一項)：

- 制定/修訂公司紀律守則
- 為職員安排培訓講座
- 檢討及加強內部監控系統

你在本表格內所提供的資料，將用作向你提供防貪服務之用。根據《個人資料(私隱)條例》第18條、第22條及附表1第6原則，你有權要求查閱及更正在本表格內填報的資料。如有需要，請致電2921 6807與陳孝宏先生聯絡。本表格會由接獲日期起計保存三個月。

## Service Request Form

**To: Programme Coordinator (Business Sector),  
Community Relations Department, ICAC**

**Address: G/F Harbour Commercial Building,  
124 Connaught Road Central, Hong Hong**

**Fax no: 2189 7001**

Company Name : \_\_\_\_\_

Company Address: \_\_\_\_\_

Contact Person : \_\_\_\_\_

Post Title : \_\_\_\_\_

Telephone : \_\_\_\_\_ Fax : \_\_\_\_\_

Date of Request : \_\_\_\_\_

I am interested in the following services provided by the ICAC:  
(may tick more than one item)

- Formulate or review company code of conduct
- Arrange training seminars
- Review and strengthen internal system controls

*The information provided in this form will be used for providing ICAC services to you. Under Sections 18 and 22 and Principle 6 of Schedule 1 of the Personal Data (Privacy) Ordinance, you have the right of access to make correction of your personal data provided in this form. Such access to personal data should be addressed to Mr Savio CHAN (Tel : 2921 6807). This form will be kept for 3 months after it is received by the ICAC.*



## 誠信旅業 致勝之道 旅遊業專業道德實務指引

請把填妥之意見問卷傳真至廉政公署西港島及離島辦事處  
(傳真號碼：2189 7001)。

1. 你認為本指引能否有效使你更深認識有關法例的要求及推行誠信管理的需要？

非常有效	有效	一般	無效
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

2. 指引內各章內容對你是否有用？

	非常有用	有用	一般	無用
第一章 誠信旅業 致勝之道	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
第二章 守法循規	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
第三章 息息相關	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
第四章 防貪有法	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
第五章 道德抉擇	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
第六章 誠信管理	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
第七章 服務及協助	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

3. 你認為本指引可加入/刪除那些部份，以切合你的要求？

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4. 你對這本指引有甚麼其他意見？

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**Integrity – Our Winning Edge  
A Practical Guide for the Travel and Tourism Industry**

**Please fax the evaluation form to the ICAC Regional Office (Hong Kong West/Islands) at 2189 7001 after completion.**

1. Do you consider the Guide effective in enhancing your awareness of the legal requirements and the need for ethical management?

**Very effective**      **Effective**      **Average**      **Not effective**  
                                                                 

2. Do you consider the following parts of the Guide useful to you?

		<b>Very Useful</b>	<b>Useful</b>	<b>Average</b>	<b>Not Useful</b>
Chapter 1	Integrity- Our Winning Edge	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Chapter 2	Legal Requirements and Standards of Behaviour	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Chapter 3	Issues of Concern	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Chapter 4	Practical Tips on Corruption Prevention	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Chapter 5	Ethical Decision Making	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Chapter 6	Ethics in Management	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Chapter 7	Services and Assistance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

3. Which topic(s) will you suggest to add to and/or delete from the Guide to make it gear towards your need?

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4. Do you have any other comments about the Guide?

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Thank you!