



Integrity - Our Winning Edge

The tourism industry is one of the important pillars of Hong Kong's economy. To maintain the city's competitive edge as an international tourist destination, every practitioner should put customers first and serve them with sincerity. In addition to delivering high-quality services to enhance their travel experience, upholding professional integrity is essential for earning tourists' trust and confidence. This commitment ensures the healthy and sustainable development of the tourism industry and strengthens Hong Kong's position as a world-class premier destination.

To enhance the integrity of practitioners in the catering industry, this pamphlet uses simple and easy-to-understand scenarios to illustrate common corruption and malpractice pitfalls in the industry, anti-corruption laws and practical tips for preventing corruption. It aims to raise awareness of corruption risks and encourage practitioners to uphold integrity in their work, collectively safeguarding the good reputation of Hong Kong's tourism industry.



Food purchase

A restaurant chef accepts illegal rebates from a food supplier for conniving at the substandard food ingredients supplied by the latter. This resulted in numerous customer complaints and eventually a collective food poisoning incident.

→ Smart tips

A restaurant staff who, without the approval of the restaurant, accepts rebates for turning a blind eye to the substandard food ingredients from the supplier, is held liable under the Prevention of Bribery Ordinance (POBO). Staff members must uphold integrity to safeguard the reputation of the restaurant and the interests of customers.

Sales and operations

To conceal the embezzlement of sales proceeds and coupons of the restaurant, an assistant manager offers bribes to the cashier as rewards for the latter's assistance in inputting forged sales records into the cashier system.

→ Smart tips

Employees of restaurants should always exercise prudence and integrity when managing sales records. If an employee abuses his position to accept advantages for providing assistance, he may breach the POBO and be liable for conspiracy to defraud. The offeror would also commit the same offence.



Procurement

A purchasing officer of a catering group is responsible for the procurement of kitchen utensils. To help her spouse's company to secure the relevant contract, she fabricates bogus quotations with inflated bidding prices. As a result, her spouse's company obtains the contract at the lowest price.

→ Smart tips

If a staff member intentionally conceals the conflict of interest and uses false documents to deceive the principal for personal gain, he may contravene the POBO or commit other criminal offences such as fraud, false accounting, etc. Staff members should avoid conflicts of interest as far as possible and make timely declaration in strict adherence to internal guidelines.





Administration

A restaurant branch manager is responsible for preparing the duty roster for employees. One of the subordinates would like to be scheduled off during weekends. Therefore, he offers a watch as a birthday gift to the manager as an inducement for the latter to show favour in preparing the roster.

→ Smart tips

Although the watch is given to the manager on his birthday, it is not a defence for offering bribes. If an employee accepts gifts in relation to his official duties without the restaurant's approval, he may be liable under the POBO. Both the offeror and recipient of a bribe are guilty of an offence.

INTEGRITY QUIZ

- 1. If someone in your company has committed an act of corruption, you will:
 - A. turn a blind eye
 - B. gossip with your "buddies" in the company and secretly look for another job
 - C. report to your supervisor and the ICAC
- 2. You attended a client's spring gathering on behalf of your company and won a \$5,000 cash coupon in a lucky draw. You will:
 - A. treat your colleagues to dinner
 - B. report the cash coupon to your company for disposal
 - C. keep the cash coupon for yourself
- 3. When asked to lie to the supervisor to cover up for your colleague, who left the office earlier in order to moonlight, you will:
 - A. hesitate to give a definite answer
 - B. agree to help
 - C. turn him down right away
- 4. You are responsible for receiving goods in your daily work. Recently, the supplier often treated you to dinner, and offered samples of goods and concert tickets, you will:
 - A. accept them happily because treating others and offering gifts are common social practices in the business world
 - B. handle the entertainment and gifts in accordance with your company's code of conduct
 - C. join the feast since entertainment is not counted as an advantage, but reject the other gifts

Scores: 1. A(1) B(2) C(3) 2. A(2) B(3) C(1) 3. A(2) B(1) C(3) 4. A(1) B(3) C(2)

Quiz Results (Add up your scores for the four questions and see the following analysis)

Based on the score you attain, you are a prudent and cautious person who is able to adhere to the professional code of conduct, legal requirements and company rules when making decisions. Keep this up and continue to put professional ethics into your daily practice.

9-11 According to your score, you incline to judge from your intuition and your decisions can easily be influenced by others. You are advised to make reference to the relevant Ordinances and company code of conduct before taking any action.

Your score reflects that you are vulnerable to temptation and will easily fall prey to the persuasion of those behaving unlawfully. You are strongly advised to revisit the related Ordinances and your company's code of conduct immediately because you tend to focus too much on personal benefits and pay too little attention to the requirements of Ordinances and company rules. Beware not to breach the law inadvertently and clarify with your company or the ICAC if in doubt.

Model Answer: 1-C, 2-B, 3-C, 4-B

WHAT IS BRIBERY?

Section 9 of the Prevention of Bribery Ordinance (POBO)

- Any agent (e.g. employee of a restaurant)
- Without the principal's approval (e.g. restaurant)
- Solicits or accepts any advantage
- An act in relation to his principal's affairs or business
- Both the offeror and recipient shall be guilty of the offence



Advantage

Includes, irrespective of the value, any gift, loan, fee, reward, commission, office, contract, service, favour and discharge of loan or liability, but does not include 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.

Section 9(3) of the Prevention of Bribery Ordinance (POBO) -

Any agent who, with intent to deceive his principal, uses false, erroneous or defective receipt, account or other document shall be guilty of an offence.



Penalty 1 4 1

The maximum penalty is a fine of HK\$500,000 and 7 years' imprisonment.

Tips for being a professional and smart staff -

Be alert to corruption risks **E**nquire if in doubt

 ${oldsymbol S}$ ay no to temptations

Must declare conflict of interest

Avoid over-socialisation with business associates

Report any suspected corruption

Total compliance with the law and company code of conduct

Adopt zero tolerance! Report corruption!

In Person: ICAC Report Centre (24-hour service); or any Regional Offices

By Phone: 25 266 366 (24-hour hotline)
By Mail: G.P.O. Box 1000, Hong Kong



Regional Offices







誠信旅業 致勝之道

旅遊業是香港經濟的重要支柱之一。要維持香港作 為國際旅遊城市的競爭優勢,每位從業員都必須做 到「以客為先、待客以誠」。除了以誠懇優質的服 務提升遊客的旅遊體驗外,秉持誠信操守亦能贏得 遊客的信任和信心,這對於推動旅遊業健康及持續 發展至為重要,並有助鞏固香港作為世界級首選旅 遊目的地的地位。

為了提升餐飲業從業員的誠信水平,本單張以簡單 易明的處境模式,闡釋業內常見的貪污舞弊範疇、 防貪法例及防貪貼士,以協助提高從業員對貪污風 險的警覺性,在工作中堅守誠信,共同維護香港旅 遊業的良好聲譽。



訂購食材

一名餐廳廚師收受食物供應商的非法回佣,縱容其提供劣質食材, 引來不少食客的投訴,最終更釀成集體食物中毒事件。

→ 小貼士

餐廳僱員未經餐廳許可,接受回佣後對供應商提供的劣質食材視而不見,便會觸犯《防止賄賂條例》。僱員必須恪守誠信,維護餐廳 聲譽和顧客利益。

銷售及營運

一名助理經理向收銀員行賄,要求 對方協助將偽造的銷售記錄輸入收 銀系統,以掩飾自己挪用餐廳銷售 收入和優惠券的行為。

→ 小貼士

餐廳僱員在處理銷售記錄時必須 時刻保持警惕。若僱員濫用職權 收受利益以提供協助,他有可能 觸犯《防止賄賂條例》及串謀詐 騙罪。行賄者亦同樣犯法。



採購

一名餐飲集團的採購員負責廚具的採購。為了協助其配偶的廚具貿易公司取得採購合約,她偽造了多份標價較高的報價單。結果,她配偶的公司以最低標價獲得採購合約。

→ 小貼士

若僱員故意隱瞞利益衝突, 並使用虛假文件欺騙其主事人, 致使自己或親友從中獲利,有 可能觸犯《防止賄賂條例》或 其他刑事罪行,包括詐騙、偽 造帳目等。僱員應盡量避免利 益衝突,並按公司的機制適時 作出申報。





行政管理

一名餐廳分店經理負責為員工編排值勤表。一名下屬希望在周末休假, 因此,他向經理贈送了一隻手錶作為生日禮物,以誘使他在編排值勤 表時給予優待。

→ 小貼士

雖然手錶是在經理生日時贈送的,但這並不能作為行賄的辯護理由。若僱員在未有餐廳的許可下接受與職務有關的饋贈,有可能觸犯 《防止賄賂條例》。行賄和受賄雙方同樣犯法。

誠信考考你

- 1. 如發現公司有人貪污,你會:
 - A. 視而不見
 - B. 跟公司中的「老友」竊竊私語,密謀轉工
 - C. 報告上司及向廉署舉報
- 2. 你代表公司出席客戶安排的春茗,在抽獎環節中獲現金券五千元,你會:
 - A. 請同事吃飯
 - B. 向公司申報現金券以作適當處理
 - C. 把現金券留為己用
- 3. 同事因做兼職要早退,請你協助向上司撒謊隱瞞,你會:
 - A. 支吾以對
 - B. 拔刀相助
 - C. 堅決拒絕
- 4. 你在日常工作中負責驗收貨物。供應商近日經常請你出席飯局,又送你 貨辦及演唱會門券,你會:
 - A. 欣然接受, 因在商業社會中, 送禮及款待乃正常交際
 - B. 按公司守則處理供應商所提供的款待及禮物
 - C. 只應邀出席飯局,因「款待」並非利益,但會婉拒其他禮物

得分: 1. A(1) B(2) C(3) 2. A(2) B(3) C(1)

3. A(2) B(1) C(3) 4. A(1) B(3) C(2

分析 (請加上四條問題得分,然後參考以下分析。)

你的得分顯示,你處事小心謹慎,能按照專業操守、公司和法例的要求作 出明智的決定。請繼續努力,堅守原則,將專業道德付諸實行。

9-11分 根據你的分數,你較傾向憑直覺行事,同時易受環境或他人影響你的決定。你在採取任何行動之前,應先參考有關法例和公司守則。

你的得分反映你較易受誘惑,亦易被不法之徒利用。你必須重溫有關法例 4-8分 和公司守則的內容,因為你傾向單從個人利益出發,忽略法例和公司守則 的規定。千萬不要誤墮法網!如有疑問,應立即向公司或廉署查詢。

傷速是茎:1-C' 5-B' 3-C' 4-B

法例 - 何謂貪污?

《防止賄賂條例》第9條

- 任何代理人(如餐廳職員)
- 未得主事人許可(如餐廳)
- 索取或接受任何利益
- 作出或不作出與主事人 業務/事務有關的行為
- 行賄受賄同樣犯法

利益

包括任何價值的饋贈、貸款、費用、報酬、佣金、職位、合約、服務、優待及免除借貸或法律責任,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。

《防止賄賂條例》第9(3)條

任何代理人使用虛假、錯誤或缺漏不全之收據、帳目或其他文件, 蓄意欺騙其主事人,亦屬違法。



刑罰

最高罰款港幣50萬元及監禁7年。

- 貪污陷阱要提防
- 🕝 遇到問題先諮詢
- ☑ 面對誘惑要say NO
- 利益衝突須申報
- 守法循規為上策
- 🥝 待客以誠勿徇私
- 🗳 舉報貪污莫遲疑

挺身而出 舉報貪污

親身: 廉政公署舉報中心(24小時);或各分區辦事處

電話: 25 266 366 (24小時熱線) 投函: 香港郵政信箱1000號



分區辦事處地址