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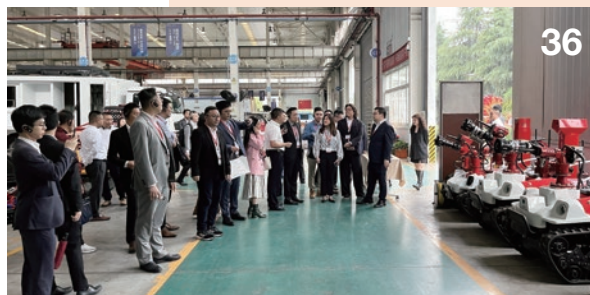
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完善跨境配套提振旅業發展

BOOSTING TOURISM DEVELOPMENT BY IMPROVING CROSS-BOUNDARY FACILITIES AND SERVICES

絲絲 新增西安和青島赴港澳個人遊後，中央上月進一步優化個人遊計劃，新增開放八個城市，令開放的城市總數增至59個，涵蓋全國所有省會。相關安排對提振香港旅遊業以至整體經濟發展意義重大，再配合特區政府銳意推動盛事經濟，將有助促進更多旅遊及相關經濟活動，鞏固香港國際都會地位。香港各界必須用好中央惠港政策，尤其進一步完善跟大灣區其他城市跨境配套互聯互通，全面提升灣區旅遊及相關產業的發展潛力和競爭力。

優化跨境人流安排

旅遊業是香港重要支柱行業之一，旅客來港消費對經濟發展有着積極促進作用，尤其帶動相關零售、餐飲、酒店等行業發展，提供大量就業機會。特區政府預期今年全年的盛事項目將達210項，料吸引170萬旅客人次參與，為香港帶來約72億元消費額，經濟價值增加43億元。此外，新增的八個自由行城市均屬高消費城市，人口逾3,800萬，估計一年可為香港帶來約30萬名旅客，消費額達到12至15億元。

擴大個人遊計劃無疑為本港旅遊業注入新動力，特區政府必須積極跟內地進一步完善跨境人流往來的各項配套安排，便利更多內地居民來港旅遊消費、進行商務或其他經濟活動。以今次開放的八個自由行城市為例，主要涉及長途旅客，估計大多會選擇搭乘飛機往來香港。建議當局跟內地相關部門商討進一步提升客運乘載能力，包括增加往來的航班班次、加開更多直航航班、並批准更多航空公司營運有關航線等，增加旅客往來的航班選擇。

粵港澳大灣區城市是本港最大的客源市場。配合早前廣佛南環、佛莞城際鐵路正式投入營運，並與莞惠、佛肇城際鐵路相連，實現“四

線貫通”，為建設大灣區一小時生活圈提供重要基礎。香港要爭取加快跟大灣區城際鐵路無縫對接，例如透過加密高鐵班次、增設由西九龍站直達廣州東站不停站的高鐵列車，全面縮短往來廣州與香港的時間，並積極跟廣東省探討把廣深港短途高鐵“地鐵化”，讓乘客即購票即上車，不需固定班次和座位，為大灣區人流往來提供更靈活便捷的出行安排。

提升旅遊消費體驗

香港旅遊業既要旺丁亦要旺財，必須增加內地旅客來港購物消費的吸引力。現時，訪港的內地旅客免稅額只有五千元人民幣，反觀現時海南省為非島內居民旅客提供每年每人十萬元人民幣免稅購物額度。特區政府應借鑑海南免稅經驗，積極向中央爭取大幅提升內地赴港旅客免稅額度，吸引更多內地旅客來港消費。

香港也要為內地旅客提供更方便的跨境電子支付安排。早前，金管局與中國人民銀行就擴大數字人民幣在香港的試點範圍取得成果，當局可以此為基礎，探討進一步推動更多零售商戶接受電子支付及數字人民幣，便利內地旅客的跨境零售支付，銀行和金融機構亦可加快推出免手續費跨境匯款，讓內地旅客獲得更多元靈活的消費體驗。

長遠而言，特區政府應加大力度與大灣區其他城市發展“一程多站”式旅遊，通過開發更多旅遊新景點和旅遊產品，加強相關旅遊配套支援，並推動政策及營運管理規則對接，攜手打造大灣區旅遊品牌，為區內旅遊與消費市場發展注入更強動能，全面提升對內地和國際旅客的吸引力。特區政府更可積極向中央爭取推出“大灣區卡”，給予港澳和大灣區內的高端人才更方便即日往來工作和生活，進一步推動大灣區人才雙向流動。🔄

“ 相關安排對提振香港旅遊業以至整體經濟發展意義重大，香港各界必須用好中央惠港政策，全面提升灣區旅遊及相關產業的發展潛力和競爭力。

The expansion of the IVS proves particularly significant. Leveraging this Central policy implemented in Hong Kong's favor, various sectors should aim at sharpening the competitive edge of the Greater Bay Area in tourism. ”

Last month, the Central authorities further expanded the Individual Visit Scheme (IVS) to include eight more cities, bringing the total number of cities eligible for the scheme to 59, covering all provincial capitals in the country. With Hong Kong striving to revitalize its tourism industry and economy, the expansion of the IVS – which will no doubt generate greater tourism and related economic activities – proves particularly significant. Leveraging this Central policy implemented in Hong Kong's favor, various sectors should aim at sharpening the competitive edge of the Greater Bay Area in tourism.

Improving cross-boundary transport facilities and arrangements

Intertwined with many other sectors such as retail, dining and hotel, tourism is deemed one of Hong Kong's pillar industries. The HKSAR Government said that it expected the eight new cities included in the IVS to bring about 300,000 visitors to Hong Kong, generating a HKD1.2-1.5 billion spending annually. It also estimated that the mega events held in Hong Kong this year will bring in about 1.7 million visitors and approximately HKD7.2 billion in spending, leading to an economic gain of about HKD4.3 billion.

To fully capitalize on these opportunities, the HKSAR Government needs to proactively work with the Mainland authorities to enhance cross-boundary traffic arrangements and facilitate travel by Mainland visitors to Hong Kong. For example, we foresee that most of the visitors coming from the eight new IVS cities will travel to Hong Kong by plane. The relevant Hong Kong authorities may therefore want to liaise with their Mainland counterparts on ways to increase flight capacity and provide more flight options for these travelers.

Currently, the Guangdong-Hong Kong-Macao Greater Bay Area (Greater Bay Area) is the biggest visitor source market for Hong Kong. To capture more visitors from this region, Hong Kong should strive to link up its rail network with that of the Greater Bay Area, which, just recently, saw the opening of the Guangzhou-Foshan South Ring and the Foshan-Dongguan intercity railways to connect with the already operational Dongguan-

Huizhou and Foshan-Zhaoqing intercity railways. Hong Kong can, for instance, increase the frequency of existing high-speed rail service, and explore with Guangdong Province on the feasibility of operating the short Guangzhou-Shenzhen-Hong Kong high-speed rail section on the MTR model, i.e., passengers can hop on a train right after buying a ticket without the need to choose a fixed train and seat, which will make traveling between the Greater Bay Area cities more flexible and convenient.

Enhancing visitors' spending experience

In addition to transport, it is important to make spending in Hong Kong a more pleasant experience for Mainland visitors. At present, Mainland travelers are only given a duty-free allowance of RMB 5,000 per travel in Hong Kong. The HKSAR Government should draw from the experience of Hainan, which offers an offshore tax-free shopping allowance of RMB 100,000 per person per year, and actively seek permission from the Central authorities to increase Hong Kong's duty-free allowance for Mainland visitors.

Another thing that can be done is to improve the cross-boundary e-payment experience. Not long ago, the Hong Kong Monetary Authority and the People's Bank of China made further progress in the e-CNY pilot for cross-boundary payments, including an expanded scope of e-CNY pilot in Hong Kong. Riding on this arrangement, the Hong Kong authorities can encourage more local retail merchants to accept e-payments and e-CNY. Banks and financial institutions should also make a move to waive the handling charges for cross-boundary remittance.

In the long run, the HKSAR Government should strengthen efforts in developing multi-destination travel with fellow cities in the Greater Bay Area, with a view to building the Greater Bay Area tourism brand and enriching the area's appeal to both Mainland and international travelers. The HKSAR Government can even lobby the Central authorities to create a "Greater Bay Area card" that will allow top talents residing in the Greater Bay Area to travel for work more easily within the area, thus promoting the regional flow of talents. 



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制定多元投資戰略 善用政府非金融資產

FORMULATE DIVERSIFIED INVESTMENT STRATEGIES TO LEVERAGE GOVERNMENT'S NON-FINANCIAL ASSETS

投資是重要收入來源 多國增強非金融資產管理

近年來，香港主要的五項收入為利得稅、地價收入、印花稅、薪俸稅和投資收入。其中在2022-2023財政年度，看到投資收入是第二大收入來源，佔15%。眾所周知，政府的投資收入，既包括由香港金融管理局管理的金融資產，例如外匯基金和未來基金，亦包括非金融資產的收入，例如政府物業、隧道、橋樑、客運碼頭等固定資產，專利等無形資產，以及對政府企業，例如港鐵公司、香港國際主題樂園有限公司、香港科技園公司及機場管理局等投資。另外，根據《營運基金條例》（第430章），政府設立了五個營運基金，作為獨立的會計單位，用以提供公司註冊、機電工程、土地註冊、通訊及郵政服務。

根據國際貨幣資金組織2018年的一份研究報告，改善政府資產管理可以帶來預計3%的GDP總值增長。世界上部分國家如中國、英國、澳洲、新西蘭等均加強了對國有非金融資產的管理。中國於2008年設立國有資產監督管理委員會，監管和管理中央所屬企業（不包括金融類業企業）的國有資產，並指導推進國有企業的改革和重組，以及起草國有資產管理的法律法規。英國和澳洲則是從20世紀80年代對國有企業大規模改革，實行股份制改造，引入競爭機制，提高企業效率。

在香港，亦有相類似公共資產私有化計劃，市民所熟悉的包括領展和港鐵公司上市。另外，為檢討公共財政的運作，十年前，即在2013-2014年度財政預算案中，當時的財政司司長便宣佈政府會成立一個工作小組，研究如何在公共財政上為人口高齡化及政府長遠的財政承擔作出更周全的規劃。該工作小組在2014年發表的報告中已提出，政府應該更加積極地管理資產投資組合。

盤活政府資產 因地因時落實多元投資戰略

管理公共財政的關鍵在於因地、因時制宜。香港在借鑒其他國家管理非金融資產的經驗時，更重要的是從香港的實際情況出發。香港沒有中國內地、英國、澳洲等大量的國有

企業，不需要進行國有企業改革。但對於政府企業如港鐵公司，是需要作好監管運營的工作。政府作為最大股東，應就其運營方式、資產管理、維修保養等方面進行更具系統性的檢討，以提高運作效率和水平。而作為政府委派擔任董事的官員，更需要落實監管職能，確保政府資產能夠妥善運用。

近年來，國際上處理非金融資產的策略不再是變賣或私有化，而是運用戰略性思維，制訂多元化投資戰略。未來，政府需要大量資金投入大型基礎建設，包括北部都會區、交椅洲人工島等。政府應考慮通過加強公私營夥伴關係，進行基礎設施的融資安排。對於政府擁有的固定資產，可以利用較高價值的政府物業發行債券，又或是以“售後租回”方式集資。除此之外，政府應全面規劃空置的公務員宿舍、校舍等政府物業，檢視作商業用途或改建作社福用途的可行性，實現物盡其用；位於商業核心區的非必要政府辦公樓，也應盡快遷移，以騰出更多商業用地。

公用事業方面，可以運用科技節省例如污水處理的成本。值得注意的是，個別政府營運基金財政表現不佳。其中，郵政署運作連年虧損，該署需要順應市場變化，探討通過與業界合作，擴充業務，以提升營運效益。

管理好政府非金融資產考驗政府的理財智慧，政府必須有前瞻的部署，合理應用資源，增強市場和市民對公共財政的信心。

Countries strengthen non-financial asset management as investment is key income source

In recent years, the five main sources of the Hong Kong Government's revenue have been profits tax, land premium, stamp duty, salaries tax and investment income. Among them, investment income was its second largest source of income in the fiscal year 2022-2023, accounting for 15%. As we all know, the Government's investment income includes both financial assets managed by the Hong Kong Monetary Authority and income from

“公共財政的穩健性和持續性關係着香港的長遠發展和市民的良好生活。面對千億元財政赤字，以及政府財政儲備下降的情況，政府需要在符合《基本法》第107條的情況下，更全面及積極地管理好政府的非金融資產。

Faced with a fiscal deficit of over a hundred billion dollars and a decline in government fiscal reserves, the Government needs to manage its non-financial assets more comprehensively and proactively.”

non-financial assets. In addition, under *the Trading Funds Ordinance* (Cap. 430), the Government has established five trading funds as independent accounting entities to offer company registry, electrical and mechanical engineering, land registry, communications and post office services.

According to studies, improving government asset management can lead to an estimated 3% GDP growth. Some countries have strengthened their management of state-owned non-financial assets. China established the State-owned Assets Supervision and Administration Commission in 2008 to oversee and manage state-owned assets of centrally-owned enterprises (excluding financial industry enterprises), guide and promote the reform and reorganization of state-owned enterprises, and draft laws and regulations for the management of state-owned assets. Elsewhere, the United Kingdom and Australia have carried out large-scale reforms of state-owned enterprises since the 1980s to implement shareholding system reforms and introduce competition mechanisms to improve corporate efficiency.

There is also a similar plan for private ownership of public assets in Hong Kong. In addition, ten years ago, to review the operation of public finance, the then Financial Secretary announced that the Government would set up a working group to study how to formulate a more holistic plan in public finance to address population ageing and the Government's long-term fiscal commitment. The working group proposed in its 2014 report that the Government should more proactively manage its investment portfolio.

Revitalize government assets with diversified investment strategies based on circumstances and time

The key to managing public finance is to adopt timely and appropriate measures with due consideration given to the prevailing local circumstances. When drawing on other countries' experiences in managing non-financial assets, it is more important for Hong Kong to start from the actual situation. Hong Kong does not have many state-owned enterprises, so it does not need to reform state-owned enterprises. However, it needs to ensure the proper oversight of the operation of government enterprises. As the largest shareholder, the Government should conduct a more systematic review of its operating methods, asset management, maintenance and other aspects to improve operational efficiency and standards. For government officials appointed by the Government to serve as directors, they need to

perform oversight functions to ensure that government assets can be used properly.

In recent years, globally the strategy for dealing with non-financial assets is no longer to sell off or privatize them, but to develop a diversified investment strategy. Going forward, the Government will need a large amount of funds to invest in large-scale infrastructure construction, so it should consider strengthening public-private partnerships to arrange financing for infrastructure facilities. For government-owned fixed assets, it can use higher-value government properties to issue bonds, or raise funds through a sale-leaseback scheme. In addition, the Government should make comprehensive plans for vacant government properties such as civil servant dormitories and school premises, and examine the feasibility of using them for commercial purposes or converting them for social welfare purposes. Non-essential government office buildings located in core business districts should also be relocated as soon as possible to free up more land for commercial use.

Regarding utilities, the Government can use technology to save costs such as those on wastewater treatment. It is worth noting that individual government-operated funds have shown poor fiscal performance. Among them, the Hong Kong Post Office, which has been operating at a loss for many years, needs to adapt to market changes to improve operational efficiency.

It is a challenge to the Government's financial management wisdom to manage its non-financial assets well. It must make forward-looking plans and rationally use its resources to enhance the confidence of the market and the public in public finance. 🔄

This is a free translation. For the exact meaning of the article, please refer to the Chinese version.

如對文章內容有任何意見，歡迎向廖長江議員反映。
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打造香港成為 國際調解之都

HONG KONG – AN INTERNATIONAL MEDIATION CENTER IN THE MAKING

由國家牽頭，旨在調解國際爭端的國際調解院將落戶香港，並於去年成立了國際調解院籌備辦公室。香港國際調解院將會是全球首個專門以調解方式解決國際爭端，亦是首個總部設於香港的政府之間國際組織，進一步強化香港全球法律服務的質量，達成“十四五”規劃關於香港“八大中心”之一的亞太區國際法律及解決爭議服務中心的目標。

The International Organization for Mediation in Hong Kong will be the first inter-governmental body specializing in resolving international disputes through mediation and the first of its kind headquartered in Hong Kong. It fulfills the goal of the “14th Five-Year” Plan to secure Hong Kong’s position as “eight international centers”, one of them being the Asia-Pacific center for international legal and dispute resolution services.

陳曉峰 Nick Chan 具備多重獨特優勢 香港是國際調解之都不二之選 Hong Kong's Unique Mix of Advantages Makes it the Perfect Choice for an International Mediation Center



在中央大力支持下，國際調解院正籌備在港設立總部，專門以調解方式處理國際爭端。擁有電腦科學背景的法律科技專家，港區全國人大代表、亞洲—非洲法律協商組織（下稱亞非法協）香港區域仲裁中心主任陳曉峰指出，商貿往來緊扣一個國家的經濟命脈，而工商界積極尋找更多合作夥伴，求同存異，協作共贏，也是“一帶一路”倡議的精神。“根據 APEC（亞太經合組織）提供的統計數字，中小微企佔所有企業的 97%，但有關企業僅佔直接出口 35%。究其原因，主要與不熟悉其他市場的法規，或是曾經碰壁有關，惟因應地緣政治的考量，業界有需要積極開闢東盟、中東及非洲等新市場，故在港設立以條約為基礎的政府間國際組織—國際調解院，料可釋除中小微企對開拓新市場的疑慮。”

釋放正面訊息 反映“一國兩制”獲國際認可

“跨境及跨國之間的商業合作遇上糾紛，常見做法是以法律途徑解決，卻不一定是理想的方式。一則雙方皆要付出大筆律師費，二則即使其中一方勝訴，有關法院判決亦未必可在其他地區執行，當中存在不少限制。”陳曉峰稱，相對而言，調解與仲裁是近年漸受認同而又愈趨普及的替代爭議解決方式，通過雙方共識或約定達成和解，既可令雙方省卻因訴訟而產生的龐大支出，也能繼續維持彼此的和諧關係，達致多贏。

國際調解院選址香港建立總部，陳曉峰認為，由此釋放大量正面訊息，充分展現香港的“一國兩制”、法律體系和司法制度，皆獲得國際社會的高度認可和信任，更肯定了香港具有作為亞太區國際法律及爭議解決服務中心的穩固根基和雄厚實力。

陳曉峰強調，國際調解院將總部設於香港，務必經過多國之間進行商討，確保可尋得最合適的地點，以便透過調解方式解決國與國、企業與企業、人與人之間的糾紛與衝突。“香港坐擁多項獨特優勢，包括國家‘十四五’規劃的堅定支

持、穩健的法治根基、具有國際視野，屬中國境內唯一一個實施普通法的司法管轄區、以及具備優秀的法律和爭議解決人才等，因而是亞太區國際法律及解決爭議服務中心以至國際調解之都不二之選。”

仲裁調解助化解紛爭 有助促進互利共贏

事實上，早在國際調解院前，亞非法協香港區域仲裁中心已於 2021 年 11 月根據國際公法在港成立。陳曉峰闡述，當時亞非法協 47 個成員國皆決定在中國設立新的區域仲裁中心，而香港同樣得到中央支持，成為全球第三大首選仲裁地點，發揮自身在司法制度、專業法律服務及人才薈萃等多方面的獨特優勢，協助成員國、企業和人民成功預防、避免和解決各種爭議，從而進行更多商貿交易。

展望香港設立國際調解院總部及作為國際調解之都的發展前景，陳曉峰深信，在多個國家、業界及商界支持下，“調解為先”的理念將會更深入民心。然而，亦需要培訓及吸納更多出色的調解員，特別是商界領袖在人生職涯的下半場，除了參與大學的師友計劃扶掖新一代外，不妨考慮成為調解員，運用累積多年的睿智和商界經驗，協助其他中小微企解決商業紛爭。“我對國際調解院充滿期盼，當中存在並釋放很多正能量，未來不只可幫助很多人省卻不必要的律師費，更可凝聚發展共識促進互利共贏，冀可進一步為實現和平公義的國際秩序作出貢獻。”

A legal technology expert with a background in computer science, **Nick Chan, NPC Deputy and Director of Hong Kong Regional Arbitration Center, the Asian-African Legal Consultative Organization (AALCO)**, points out that in keeping with the spirit advocated by the “Belt and Road” initiative, the business community should actively explore partnership opportunities, seek common ground while respecting differences, and cooperate for a win-win situation for all. “According to APEC statistics, SMEs and MSEs account for 97% of all businesses but their share in direct export is only 35%. Apparently there is a real need for these

businesses to tap new markets. The presence of a treaty-based inter-governmental body in Hong Kong — the International Organization for Mediation — will help clear concerns among SMEs and MSEs about exploring new markets.”

A positive message that reflects global recognition of “One Country, Two Systems”

“Legal action may not be the best way to resolve cross-border and international commercial disputes. Firstly, it means hefty legal fees for both parties; secondly, it is not always possible to enforce a court order in another jurisdiction even though one party has won the case,” said Chan. Relatively speaking, mediation and arbitration have become increasingly popular in recent years. A mutually agreed settlement can save huge litigation expenses for both parties who may remain on good terms thereafter.

The International Organization for Mediation has chosen Hong Kong as its headquarters. Chan says it fully demonstrates that Hong Kong’s “One Country, Two Systems” principle, legal system and judicial system are highly recognized and trusted by the international community. It also acknowledges Hong Kong’s solid foundation and strength as an Asia Pacific center for international legal and dispute resolution services.

Chan stresses that the global community must have engaged in discussions on the International Organization for Mediation’s decision to establish its headquarters in Hong Kong, so as to identify the most suitable location

for resolving disputes and conflicts through mediation. “Hong Kong is blessed with many unique advantages. These include the strong support of our nation’s ‘14th Five-year’ Plan, a solid foundation in the rule of law, a global vision, the only jurisdiction in China that implements common law and a talent powerhouse.”

Arbitration and mediation can help resolve disputes while promoting mutual benefit and win-win results

In fact, the AALCO Hong Kong Regional Arbitration Center was established in Hong Kong under international law in November 2021. As Chan explains, member states reached a consensus to establish a new regional arbitration center in China, and Hong Kong was again strongly supported by the Central Government to give scope to its unique advantages. Hong Kong’s role is to help member states, businesses and the public to prevent, avoid and resolve disputes to facilitate more business deals.

Looking ahead, Chan firmly believes that the “mediation first” concept will take root. However, training and recruitment efforts are required to develop more outstanding mediators. In particular, he encourages business leaders in the latter half of their professional careers to consider acting as mediators to help other SMEs and MSEs to resolve commercial disputes. “I am most confident that International Organization for Mediation will not only help people save unnecessary legal fees in the future, but also build consensus on driving growth and promoting mutual benefit and win-win results.”



陸庭華 Denys Look 借港之力 擴展灣區調解效益 Leverage Hong Kong for Greater Mediation Effectiveness in Greater Bay Area



香港的調解服務自1990年代起正式發展，作為專業“和事老”的一員，香港調解聯盟會長陸庭華表示，隨着社會公眾、各行業對調解服務有更大的認識和信心，本地及跨境調解服務需求均漸見殷切，近年國家亦大力支持香港調解服務融入大灣區，為市場提供更多支援。

過程省時保密 達成雙贏局面

成立於2012年的香港調解聯盟是非牟利機構，旨在致力培養調解員，並提高大眾對調解的認識。陸庭華指，調解屬自願參與，並以非對抗式方法來解決爭議，過程會由一名經培訓和公正的第三者，即調解員，安排各方當事人在私下及保密之環境中與會面，以陳述各自的論點並聆聽對方的說法。

陸庭華強調，調解員的任務並非為各方作出決定或定奪對錯，而是協助各方探討其論點與角度，並尋求可行的解決方案，協助各方當事人在平和的氣氛下，達致既能滿足各方所需，又為各方所接受的和解結果，從而解決爭議、促成社會和諧。

由於對比仲裁及訴訟，調解程序求較快、可達成雙贏結果，亦盡量避免產生因爭議而引起的成本，包括金錢、時間、身心、關係、聲譽等，故市場對本地及跨境調解服務的需求愈趨上升。惟大灣區有內地、香港和澳門三種不同法制，三地調解的模式、體制和發展也各異。

設平台及統一準則 紓解跨境爭議

陸庭華指，香港調解服務框架及機制獲內地借鑒，國家亦大力扶助本港融入大灣區。在2020年的第二次粵港澳大灣區法律部門聯席會議上，三地法律部門通過了設立粵港澳大灣區調解平台的工作方案，作為三地為促進調解工作而設立的權威性交流合作平台，致力發揮一個制定基準的角色，以推廣調解服務在大灣區內廣泛應用。

而《粵港澳大灣區調解員資格資歷評審標準》和《粵港澳大灣區調解員專業操守最佳準則》兩項

標準，以及《粵港澳大灣區跨境爭議調解示範規則》亦已經獲得正式通過，並分別於2021年12月30日及2022年12月30日起實施。這些由粵港澳大灣區調解平台制定及頒佈的各項調解標準和準則，不僅推進大灣區法治建設、助力香港融入大灣區發展，更能夠鼓勵三地商界和市民善用調解資源解決跨境爭議。

另外，粵港澳三地法律部門代表也於2021年8月成立粵港澳大灣區調解工作委員會，以支持粵港澳大灣區調解平台運作，協助及支援大灣區調解平台履行其職能。陸庭華補充，香港的調解服務正踏進承先啟後之歷程，將在國家的扶持下，繼續與大灣區各市共同創造互惠共贏的方案。

Mediation services in Hong Kong officially began development in the 1990s. As a professional “peacemaker”, Denys Look, Chairman of the Hong Kong Mediation Alliance (HKMEA), said that the demand for local and cross-boundary mediation services has become increasingly strong along with growing awareness and confidence among the public and various industries in mediation services. In recent years, the country has also strongly supported the integration of Hong Kong’s mediation services into the Guangdong-Hong Kong-Macao Greater Bay Area (Greater Bay Area) to provide more support to the market.

Achieving win-win outcome with time-saving and confidential process

HKMEA was established in 2012 as a non-profit organization dedicated to nurturing mediators and raising public awareness of mediation. Look said that mediation is a voluntary participation process and uses a non-confrontational approach to resolve disputes. During the process, a trained and impartial third party, i.e. the mediator, arranges for all parties to meet in a private and confidential environment to present their respective arguments and listen to the other party’s side of the story.

Look stressed that the task of mediators is neither to make decisions for the parties nor to determine what is right and wrong. Rather, they assist the parties in exploring their arguments and viewpoints, and seeking



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feasible solutions. They also assist the parties in reaching a settlement outcome that meets the needs of and is acceptable to all parties in a calm atmosphere, thereby resolving the dispute and promoting social harmony.


Compared with arbitration and litigation, the mediation process seeks to be faster and to achieve a win-win outcome. It also tries to avoid incurring costs arising from the dispute, including monetary, time, physical, mental, relationship and reputation costs. Hence, the market demand for local and cross-boundary mediation services is on the rise. However, the Greater Bay Area comprises three different legal systems of the Mainland, Hong Kong and Macao. The mediation models, systems and development among the three places are also different.

Platform and unified standards established to help resolve cross-boundary disputes

Look pointed out that the Mainland has taken reference from Hong Kong's framework and mechanism for mediation services, while the country strongly supports Hong Kong's integration into the Greater Bay Area. At the second Greater Bay Area Legal Departments Joint Conference held in 2020, the legal departments of Guangdong, Hong Kong and Macao endorsed the working proposal to set up the Greater Bay Area Mediation Platform which serves as an authoritative

platform for exchange and cooperation among the three places, discharging the role of a standard-setting body with a view to promoting the wider use of mediation within the Greater Bay Area.

Two mediation standards, namely the Greater Bay Area Mediator Accreditation Standards and the Greater Bay Area Mediator Code of Conduct Best Practice, as well as the Greater Bay Area Cross-boundary Disputes Mediation Model Rules were endorsed and came into effect on 30 December 2021 and 30 December 2022, respectively. These mediation standards and rules, which were formulated and promulgated by the Greater Bay Area Mediation Platform, will advance the building of the rule of law in the Greater Bay Area and help Hong Kong's integration into the Greater Bay Area's development. They will also encourage the use of mediation resources by the business sector and the public in the three places to resolve cross-boundary disputes.

In addition, representatives of the legal departments of Guangdong, Hong Kong and Macao set up the Working Group on the Greater Bay Area Mediation Platform in August 2021 to support the operation of the mediation platform, as well as to assist and support the mediation platform in performing its functions. Look added that Hong Kong's mediation services, which are embarking on a course to break new grounds, will continue to work with the Greater Bay Area cities to create mutually beneficial and win-win solutions with the support of the country. 

巴黎奧運 體育盛事 激活香港正能量

PARIS OLYMPIC GAMES
ENERGIZES HONG KONG WITH
VERVE AND ZEST



世界體育盛會巴黎奧運即將於七月底揭幕，香港逾 20 名運動員已成功取得“入場券”。事實上，近年特區政府持續擴大對體育發展的資源投入，香港運動員亦相當爭氣，於國際賽事中屢創佳績，對提高香港的軟實力、正能量和凝聚力發揮重要作用。

Some 20 Hong Kong athletes have been selected for the upcoming Paris Olympics. This highlights the HKSAR Government's increased funding and support for advancing sports in recent years and the stellar performance of Hong Kong athletes in international sports competitions. Their achievements are vital to boosting community cohesion in Hong Kong.



胡曉明 Herman Hu

特區政府一直積極推動本港體育發展，政策方向包括支援精英運動、發展香港成為國際體壇盛事中心等。適逢巴黎奧運，政府亦再次購入播映權，讓本港市民可觀賞各項賽事、投入體育熱潮，並為香港代表隊打氣，從而增進市民歸屬感及社會和諧。

力挺精英運動 全面支援運動員

“香港的健兒能夠躋身奧運，是值得珍視的成就，希望每位健兒發揮自己潛能與水準，除了為港爭光，也不忘享受比賽過程。”本會副會長、中國香港體育協會暨奧林匹克委員會副會長胡曉明表示，政府對體育界和精英運動員的支持包括提高體育學院資助、增加運動員獎學金，以及各種表揚和肯定，與運動員近年在大型國際賽事中的亮眼表現，形成良性循環。

對於退役的運動員，政府亦同樣關顧。“政府向體院、港協暨奧委會、學校及體育機構提供資源，助力退役運動員進修、改任教練或工作轉型，包括推出精英運動員優秀表現嘉許計劃、奧夢成真計劃、精英教練工作體驗計劃等。”胡曉明提到，近期港協暨奧委會亦與職業訓練局和明愛專上學院簽訂合作備忘錄，旨在讓運動員無後顧之憂地投入體



育競技生涯，並在退役後擁有的不同的出路，繼續貢獻社會。

體育盛事浪接浪 帶動產業增值

隨着香港力爭打造成為國際體育盛事之都，在香港舉辦的大型體育活動質素和規模亦趨提高。政府於2004年設立“M”品牌計劃，支持更多可持續舉辦的大型國際體育賽事來港舉行，並鼓勵商界和市民作出更廣泛的參與和支持。今年獲頒授“M”品牌認可的國際活動包括“LIV Golf 香港站2024”、“2024 UCI 國家盃場地單車賽（中國香港）”和“2024三項鐵人世界盃 — 香港”。

胡曉明認為，香港申辦的國際級比賽的次數和經驗日趨增加，不但讓本地運動員能在主場作賽、鞏固信心，也提升市民對體育的參與和熱情，繼而全面帶動香港體育產業的發展。普遍而言，體育產業佔發達國家的GDP約3至5%，而根據香港統計處的資料顯示，2021年體育及相關活動包括體育旅遊、設施營

運等，價值620億港元，佔香港的GDP約2%，將來尚有一定的上升空間。

體育精英化、盛事化和普及化的成果漸顯，胡曉明感謝政府所投放的資源與重視。他又鼓勵市民，特別是青少年，接觸至少一項運動，除了強身健體、擴闊圈子，還能透過參與或觀賞各類大小的比賽，提高個人熱忱、身分認同以至國家歸屬感，激活香港社會的正能量。

The SAR Government has been actively promoting the development of sports in Hong Kong. Getting ready for Paris Olympics, it has once again acquired broadcasting rights of the Games. The public can cheer for the Hong Kong team and share a strong sense of belonging.

Strong and all-round support for Elite sports and athletes

“The remarkable accomplishment of Hong Kong athletes being selected for the Olympics must be appreciated. I hope

all our competitors will enjoys themselves and bring honor to Hong Kong,” said **Herman Hu, Vice-Chairman of the Chamber and Vice President, Sports Federation and Olympic Committee of Hong Kong, China**. According to Hu, the government is supporting sports and elite athletes on many fronts, including increasing funding for the Hong Kong Sports Institute and sports scholarships. These measures have led to outstanding sports performance by local athletes in recent years.

Retired athletes are equally well cared for. “The Government provides resources to the Hong Kong Sports Institute, the Sports Federation & Olympic Committee of Hong Kong, schools and sports organizations. Assistance is also given to retired athletes so they can continue their studies, develop coaching careers or change professions.” Hu mentions that the Sports Federation & Olympic Committee of Hong Kong has signed cooperation memorandums with

Vocational Training Council and Caritas Institute of Higher Education recently. The aim is to give peace of mind to athletes so they can devote themselves to their sports, knowing that they will have different career options after retirement to continue their contributions to society.

Mega sports events in the pipeline to fuel growth of sports-related industries

Major sports events hosted by Hong Kong have risen both in quality and scale. In 2004, the “M” Mark System was launched to support the development of sustainable mega international sports events in Hong Kong. Recognized major sports events awarded the “M” Mark status this year include LIV Golf Hong Kong 2024, 2024 Tissot UCI Track Nations Cup (Hong Kong, China), and 2024 World Triathlon Cup – Hong Kong.

Hu believes as Hong Kong hosts more world-class competitions and gains

experience, public engagement and enthusiasm in sports will improve, which will in turn promote the development of local sports-related industries. In developed countries, sports-related industries generally account for 3-5% of GDP. According to data of the Census and Statistics Department, total value of sports and related activities was HKD62 billion, representing about 2% of GDP. There is plenty of upside in years to come.

Hong Kong’s efforts in supporting elite sports, promoting sport spectacles and popularizing sports are reaping results. Hu appreciates that the SAR Government has deployed considerable resources and prioritize the advancement of sports. He encourages the public to engage in at least one sport. Participation in sports either as a player or spectator will increase personal enthusiasm and a sense of belonging to the country. It will also invigorate Hong Kong with positive energy. 🌀



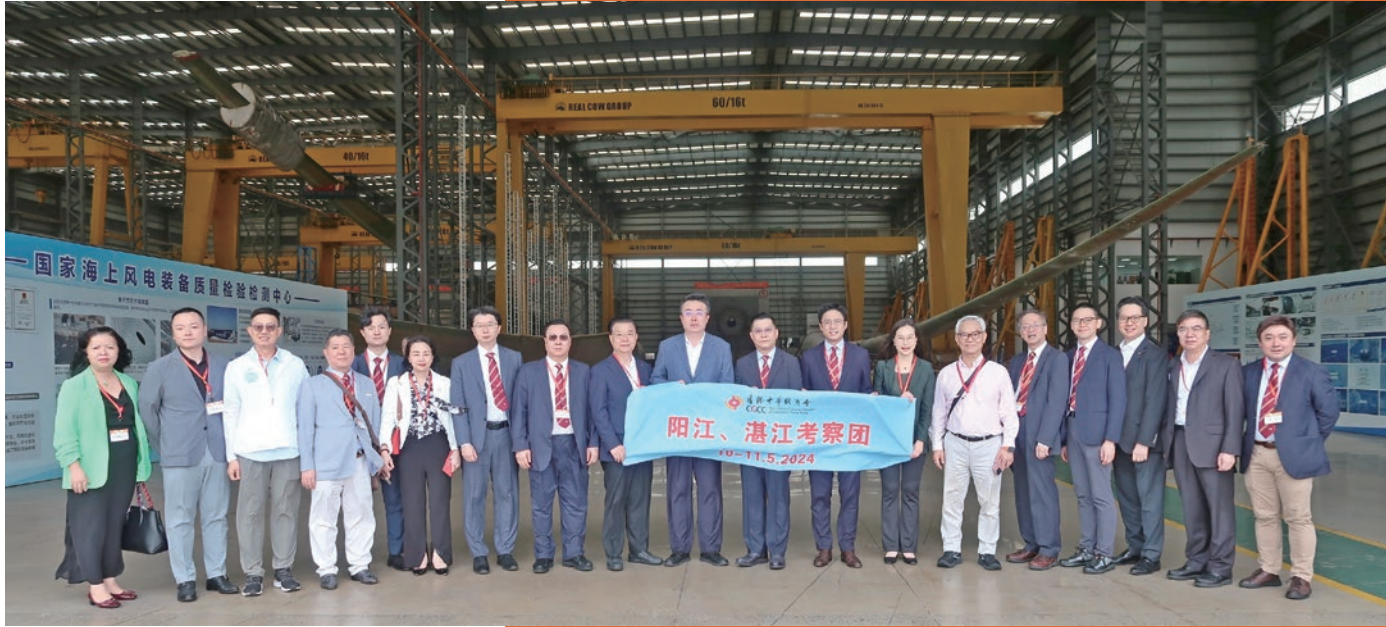
■ 盧一先 (前排中)、余金富 (前排右五)、王兵 (前排左五)
Lu Yixian (middle, front row), Yu Jinfu (fifth from right, front row) and Wang Bing (fifth from left, front row)

訪陽江湛江 攜手擴大經貿往來

VISITING YANGJIANG AND ZHANJIANG FOR
GREATER ECONOMIC AND TRADE RELATIONS



■ 曾進澤 (前排左七)、孔海文 (前排右六)、黃廉東 (前排左五)
Zeng Jinze (seventh from left, front row), Kong Haiwen (sixth from right, front row) and Huang Liantong (fifth from left, front row)



■ 劉德偉 (中)
Liu Dewei (middle)

本會副會長曾智明、謝湧海，聯同本會粵港澳大灣區委員會主席霍啟山，率團赴廣東省陽江市和湛江市考察，並與陽江市委書記盧一先、市長余金富、市委常委兼統戰部部長王兵、副市長劉德偉，以及湛江市市長曾進澤、副市長孔海文、市政府黨組成員兼秘書長黃廉東等領導會面，了解兩市的最新發展情況，探討香港商界如何參與和推動三地的經貿合作。


曾智明讚揚陽江和湛江兩市近年經濟增長迅速，產業發展勢頭良好，基礎設施日趨完善。考察團希望透過實地考察，幫助會員及香港商界更多了解陽江和湛江，推動香港與兩市的合作，發掘商機。

盧一先及余金富表示，陽江是廣東第一能源大市，海上風電、核電等綠色能源發展規模大，並在五金刀剪、食品加工、服裝製造、特色農業、旅遊



休閒等傳統產業發展迅速，期望進一步加強與香港的合作交流，歡迎香港商界到陽江投資。

曾進澤指，湛江是北部灣經濟圈三大中心城市之一和省域副中心，也是銜接粵港澳大灣區與海南自貿港的樞紐，正加快發展成為臨港重化產業集聚的新興工業城市，並打造國際濱海旅遊目的地，希望與香港加強酒店旅遊方面的合作。

考察團此行先後考察了陽江高新區鑒衡海上風電檢測認證中心、廣東明陽科技有限公司、廣東廣青金屬科技有限公司、陽江十八子集團、湛江港集團、寶鋼湛江鋼鐵項目基地、湛江港灣、湛江規劃館等。(10-11/5) 

Ricky Tsang and Tse Yung-hoi, the Chamber's Vice-Chairmen, together with Eric Fok, Chairman of the Chamber's Greater Bay Area Committee, led a delegation to visit Yangjiang and Zhanjiang in Guangdong Province. They met with **Lu Yixian, Secretary of the Yangjiang Municipal Party Committee; Yu Jinfu, Mayor of Yangjiang; Wang Bing, Standing Committee Member of the Yangjiang Municipal Party Committee and Minister of the United Front Work Department**

of Yangjiang; Liu Dewei, Vice Mayor of Yangjiang; Zeng Jinze, Mayor of Zhanjiang; Kong Haiwen, Vice Mayor of Zhanjiang; and Huang Liandong, Party Leadership Group Member and Secretary-General of Zhanjiang Municipal Government.

Tsang praised Yangjiang and Zhanjiang for their economic growth, good industrial development momentum, and increasingly improved infrastructure. He believes that this on-site visit can help the Hong Kong business community learn more about Yangjiang and Zhanjiang.

Lu and Yu said that Yangjiang has large-scale green energy development such as offshore wind power and nuclear power, and has developed quickly in traditional industries as well. They encouraged more investment in Yangjiang from Hong Kong.

Zeng pointed out that Zhanjiang has unique location advantages and is accelerating its development into an emerging industrial city and an international coastal tourism destination. He hopes to strengthen cooperation with Hong Kong especially in tourism field.

During the trip, the delegation explored economic and trade cooperation potential among Yangjiang, Zhanjiang and Hong. Besides, they took a look at Offshore Wind Power Testing and Certification Center in Yangjiang, technology companies, iron and steel making bases, port of Zhanjiang, as well as Zhanjiang Planning Museum. (10-11/5) 



星洲灣區香港 各展所長共探商機



蔡冠深 Jonathan Choi



黃浩宸 Basil Hwang



王君豪 Heng Koon How

**THE SINGAPORE-HONG KONG-GREATER BAY AREA PARTNERSHIP:
LEVERAGING CORRESPONDING ADVANTAGES TO
TAP BUSINESS OPPORTUNITIES**

中國與新加坡自二月起實施30日互免簽證安排，除了有利旅遊業，也加強兩國在不同領域的合作。新加坡是國際金融中心和商業樞紐；近年大灣區各城市急速發展，已成為創科發展重地；而同為國際金融中心的香港，享有“一國兩制”和“超級聯繫人”的獨特地位，三方如何互補互惠，乃大眾關注之焦點。

在本會與香港新加坡商會合辦“新加坡、香港與大灣區”專題講座上，**本會會長蔡冠深、新加坡商會副主席黃浩宸、大華銀行執行董事兼市場分析與策略主管王君豪**分享對大灣區與新加坡的合作發展前景，以及香港在當中可發揮的功能之見解。

蔡冠深表示，大灣區是中國最開放、經濟最活躍的地區之一，展現出巨大的發展潛力，並指出香港可與新加坡及大灣區合作，培育充滿活力的數字經濟，包括加強技術創新、推動基礎設施發展、建立數據管理和數位化的平台等。黃浩宸則強調，新加坡積極與中國，尤其是大灣區及香港合作，並建立了各項貿易協定，亦積極參與投資大灣區建設和發展，包括建設中新廣州知識城及新中（深圳）智慧城市項目等。王君豪則宏觀分析環球經濟包括中國、東盟的經貿指數及走勢，從而探討彼此的合作機遇。**新加坡總領事王首毅**和**新加坡商會主席謝松發**亦應邀出席講座，會後並設聯誼晚宴，增進雙方會員的交流及聯誼。(30/4)

China and Singapore introduced a 30-day visa exemption in February. This arrangement not only benefits the tourist industry, but also strengthens cooperation between the two countries in multiple fields. Singapore is an international financial center and business hub; Guangdong-Hong Kong-Macao Greater Bay Area (Greater Bay Area) cities have matured into innovation and technology strongholds on the back of rapid growth in recent years; Hong Kong is also an international financial center and enjoys unique status under the “One Country, Two Systems” principle and its role of “Super Connector”. The outlook on tripartite cooperation is the focus of public attention.

At the Seminar and Dinner on Economic Cooperation and Exchange between Singapore, Hong Kong and Greater Bay Area jointly organized by the Chamber and the Singapore Chamber of Commerce, **Jonathan Choi, the Chamber's Chairman; Basil Hwang, Vice Chairman of the Singapore Chamber of Commerce and Heng Koon How, Executive Director, and Head of Markets Strategy at UOB**, shared their insights into the future prospects of Greater Bay Area-Singapore cooperation and Hong Kong's possible roles.

According to Choi, Greater Bay Area is one of the most open and economically dynamic regions in China. It has immense development potential. He also points out that Hong Kong can work with Singapore and the Greater Bay Area on various fronts to develop a vibrant digital economy, including strengthening technological innovation, promoting infrastructure development and establishing data management and digital platforms. Hwang stressed that Singapore actively collaborates with China, particularly the Greater Bay Area and Hong Kong. It has signed many trade agreements and is taking active part in Greater Bay Area investment and development, such as the Sino-Singapore Guangzhou Knowledge City and Sino-Singapore (Shenzhen) Smart City development projects. Heng delivered a macro analysis of the global economy, including the economic and trade indexes and trends of China and ASEAN countries, to explore cooperation opportunities. **Ong Siew Gay, Consul General of Singapore in Hong Kong and Lawrence Chia, Chairman of the Singapore Chamber of Commerce** were also invited to the seminar which was followed by a dinner gala to promote exchange and friendship between members of the two chambers.



迎接新發展 會計見機遇

ACCOUNTING PROFESSION SEES OPPORTUNITIES FROM EMBRACING NEW DEVELOPMENTS

企業要經營成功，其中一個關鍵因素，就是背後卓越的會計服務。它除了確保企業財務穩健，還能助其遵循法律，規避風險。如此重要的專業，在新世代下更是需要與時俱進。

Besides ensuring the financial health of a business, top-notch accounting services can also help it comply with the law and avoid risks. Such an important profession needs to keep pace with the times in the new era.





梁思傑 Roy Leung 世界日新月異 專業與時並進

Accounting Profession Keeping Pace with a Fast-changing World

成立逾50年的香港會計師公會，是香港法定專業會計師註冊組織，專責培訓及發展香港的會計專業。香港會計師公會會長梁思傑指，該會是香港其中一個最大的專業團體。如今環球時勢瞬息萬變，會計專業亦必須緊隨步伐，公會將繼續從各方面推動會計專業發展，鞏固香港作為國際金融中心的領導地位。

善用科技 與時並進

談到行業轉變，目前最受關注的莫過於人工智能發展。這門新興技術出現後，不少人都思忖哪些行業將受影響。梁思傑認為，會計師專業不會輕易被取代，但行業確是會因此而出現轉變。他以合同文件摘要工作為例，人工智能的應用讓相關工作可以靠軟件代勞。“人工智能的產出可視為初稿，會計師的角色變成把關者，專責判斷與修訂。”梁思傑指，昔日某些常規工作變得輕省，會計師可以集中處理更高階的任務，變相是促進了工作效率。

梁思傑續指，香港會計師公會的其中一項要務，就是帶領及推動會員專業發展、認識及應用新科技，為客戶帶來與時並進的專業服務。因此，公會一直定期主辦資訊科技會議，研討科技發展為行業帶來的影響。同時，公會亦推出電子化《審計實務手冊》並向會員介紹最新會計軟件。梁思傑透露，公會目前有超過47,000人，執業會員只佔約三成。故公會有必要從多方面介紹資訊科技發展，以符合各行各業會員的實務需求。

大灣區與綠色金融

至於另一個行業發展，不得不提粵港澳大灣區。近年特區政府配合國策，善用香港國際金融中心角色，積極推動香港主動融入國家發展大局，全力對接粵港澳大灣區建設。梁思傑指，粵港澳大灣區是內地開放程度最高、經濟活力最強的區域之一，也為香港會計界帶來新機遇。

他說，長年協助內地企業來港上市等工作，早已令香港會計界累積了無數與內地合作的經驗。如今大灣區是世界其中一個最具潛力的創科基地，因此梁思傑認為香港坐擁成熟的資本市場，而會計界具有豐富融資上市經驗，在國家提倡“新質生產力”的現況下，未來協助科技企業來港上市，通過香港“走出去”將是本地會計界可見將來的重要工作範疇之一。

梁思傑亦透露，大灣區金融市場互聯互通，為香港金融服務業的持續發展提供重要機遇，故公會轄下的大灣區委員會已成立多年。他說，委員會恆常組織活動，帶領會員到內地參觀不同單位交流，並與內地會計事務所對接。他亦提到，公會理事會每年均安排到北京拜訪財政部等政府部門，以瞭解行業發展趨勢、把握最新的政策和方向，同時探討兩地未來的合作機會。此外，他們更向政府建議支持培育大灣區人才，並放寬香港會計業界於內地執業的門檻。

近年全球對於環境、社會和管治（ESG）問題日益關注，梁思傑指公會樂見香港政府致力推動香港綠色和可持續金融發展。他認為維持發展完善、富有廣度和深度的金融市場及營商環境，是香港經濟賴以成功的關鍵因素。公會作為香港的可持續準則制訂者，亦已逐步推出獲政府認可的ESG課程，期望為會員提升相關專業技能。

靈活適應 吸納新血

梁思傑說，綠色金融新發展，正是體現了本地會計師工作意義有所蛻變的典型例子。“現在會計師的工作已不是那麼‘只講錢’，我們也可以是推動企業履行社會責任的一員。”他相信，會計師工作在人工智能等科技配合下，更為着重分析判斷，再加上工作意義上變得多元，將有助提升行業吸引力。



香港會計師公會所主辦之CPA論壇，探討市場關注議題，包括新科技經濟
CPA Congress hosted by HKICPA had discussions on hot topics including new-tech economy



■ 香港會計師公會於六月組團訪京
HKICPA formed a delegation to visit Beijing in June

而在疫情之後，居家辦公蔚然成風。即使疫情告別後，情況已成不會逆轉的新趨勢。梁思傑指，會計行業之中例如審計工作，負責人員早已慣於工作場景靈活多變，所以居家辦公之類的靈活工作模式在會計界毫不陌生。他更指，公會長年提倡“家庭友善”工作安排，又經常舉辦體育活動，鼓勵會員在工作之餘也需着重身心健康。他期待，公會能推動業界變得更具朝氣，吸引更多新血入行。

Roy Leung, President of the Hong Kong Institute of Certified Public Accountants (HKICPA), says that HKICPA stands as one of Hong Kong's largest professional organisations, and remains committed to fostering the growth of the accounting profession in every facet and reinforcing Hong Kong's status as a premier international financial hub.

Leverage technologies to keep pace with the times

The advent of artificial intelligence (AI) has prompted widespread contemplation about which industries will be impacted. Leung holds the view that while the accounting profession may not be easily supplanted, it will undoubtedly undergo changes as a result. Using contract abstractions as an example, he says that related tasks can be performed by software tools with AI applications. "Accountants could then act as gatekeepers responsible for making judgements and amendments on the draft created by the AI." Leung notes that accountants could in turn enhance work efficiency by focusing on higher-level tasks.

Leung further shares that one of the key focuses of the HKICPA is to lead and foster its members' professional development, understanding, and application of new technologies to provide up-to-date professional services for their clients. Therefore, it regularly hosts information technology (IT) conferences to discuss the impact of technological advancements on the profession. It has also launched an electronic version of the Audit Practice Manual and regularly informs its members of the latest accounting software. Leung revealed that there are over 47,000 HKICPA members, while only about 30% are practising members. It is thus necessary for the Institute to highlight the development of IT from various aspects to address the diverse needs of its members across different sectors.

Greater Bay Area and green finance

In line with national policies, the HKSAR Government has in recent years been driving Hong Kong to fully dovetail with the development of the Guangdong-Hong Kong-Macao Greater Bay Area. Leung says that this presents new opportunities for the local accounting profession.

He says that the accounting profession in Hong Kong has amassed extensive experience in collaborating with the Mainland from supporting IPO listings of Mainland enterprise in Hong Kong over the years. With the Greater Bay Area now one of the most promising innovation and technology (I&T) hubs in the world, Leung believes assisting tech companies in getting listed in Hong Kong and expanding globally via Hong Kong will be one of the important areas of work for the local accounting profession in the foreseeable future.

Leung mentions that HKICPA's Greater Bay Area Committee, which was set up many years ago, frequently organises relevant activities, including field trips to the Mainland to connect with accounting firms there. The Institute's leadership team also organizes visits to Beijing every year to meet relevant stakeholders such as the Ministry of Finance. Through the visit, the HKICPA is able to gain a better understanding of the industry's latest developments and keep a pulse on the latest policies and directions. He also shares that the HKICPA continues to advocate for the Government to actively nurture talents in the Greater Bay Area and relax the threshold for Hong Kong's accounting professionals to practice in the Mainland.

Leung expressed that HKICPA has been pleased with the HKSAR Government's commitment to advancing green and sustainable finance in Hong Kong. As the sustainability standard setter of Hong Kong, HKICPA has also progressively launched government-recognised ESG courses, with the aim of improving the relevant professional skills of its members.

Adapt flexibly to attract new talents

Leung said that the recent advancements in green finance exemplify how the meaning behind the work of Hong Kong's accountants has evolved. He believes that in with the support of technologies such as AI, the focus of accountants' work will shift more towards analysis and judgement. Furthermore, the growing diversity of the meaning of their work will help enhance the appeal of the profession.

Meanwhile, working from home has become a widespread practice since the pandemic. Leung notes that in the case of audit work, personnel-in-charge are already well-acquainted with work scenarios that are susceptible to change and require flexibility, flexible work models such as working from home are thus not unfamiliar among accounting professionals. He also said that HKICPA has long advocated for family-friendly work arrangements and often organises sports activities to encourage members to prioritise their physical and mental well-being beyond work. He expresses the hope that HKICPA can help in invigorating the profession and attracting more fresh talents to it.

李令德 Maggie Lee

增強香港專業優勢 探索灣區發展機遇

Enhancing Hong Kong's Professional Services and Exploring Development Opportunities in Greater Bay Area



國家主席習近平去年提出“新質生產力”概念，提倡各項生產要素朝數字化和智能化轉變，是以科技創新推動生產力的重大變革，影響遍及各行各業。本會會董、畢馬威中國大灣區戰略與發展中心副主管合夥人李令德認為，“新質生產力”中強調的創新性、可持續性、知識性、開放性與高效性，與本地會計業未來發展兩大方向，包括應用新科技與走進大灣區有莫大關連。

用新科技 建新效率

在應用新科技方面，李令德透露，時下炙手可熱的人工智能確是令會計業出現不少轉變。她認為，人工智能來到今天其實不算是新鮮事物，並已融入日常生活。例如訂機票時價格浮動，其實就是航空公司運用了ADM技術決定票價；又例如購物時我們拍下商場單據，上傳圖像，然後系統自動匯入資料計算積分，正是應用了“電腦視覺”的人工智能。由此可見，在專業服務領域的會計行業，應用人工智能的情況早已相當普及。

李令德以其會計師事務所日常工作為例，指出人工智能已透過不同軟件滲透於工作，促進了效率。例如公司內部的查詢，可以用Hubbot聊天機器人解答；以往在審計工作時會遇上甚為繁瑣卻又必須的確認函傳送工作，如今有confirmation chaser robot代勞。此外，財務報表校對修改等工作，又有DataSnipper軟件令工作變得輕省，以往動輒數小時的工序可以彈指間完成。凡此種種，都見證了會計服務的工作效率可因人工智能之廣泛應用而被促進。

善用香港既有優勢

據報道，大灣區經濟總量在去年已突破14萬億元。目前25家世界500強企業來自大灣區，2024年的全球“獨角獸”之中，也有70家來自大灣區，這些企業當中不少都屬於創科行業。李令德說，“十四五”規劃確立了香港“八大中心”定位，香港作為“超級聯繫人”，理應做出性價比高的增值服務。

要抓緊新發展機遇，李令德認為香港會計師可以從幾個方面努力。例如傳統公司有意創新轉型，又或是創科公司希望發展業務，會計師可以從技術轉化、融

資、戰略佈局等方面協助企業成長。此外，在虛擬資產交易管理方面，香港是唯一一個可通過持牌交易平台正式交易虛擬資產的大灣區城市，有助提升灣區數字經濟競爭力。

協助企業成長 會計機遇所在

李令德並指，香港可以助力大灣區企業全球產業鏈、價值鏈重組。她說，在全球經濟格局變遷，企業須面對自主研發重建的考慮時，清楚世界各地法規限制的香港會計師具有優勢，可以推動企業在國際競爭中穩健發展，從而提升註冊會計師行業的競爭力與影響力。

她認為，生意營商關鍵在於：人才、產品、能力及客戶幾個因素。她建議商家在目前情況下，必須思考在制訂公司策略時是否有考慮到如何利用科技，以及大灣區的支持政策。身為本地會計師，能夠運用專業知識，在這個層面上幫助客戶壯大企業，正是機遇所在。👉

Maggie Lee, the Chamber's Committee Member and KPMG China's Deputy Head of GBA Strategy and Development Office, believes that “new quality productive forces” emphasise innovation, sustainability, knowledge, openness and efficiency. Such an emphasis closely aligns with the two major directions of the local accounting profession for future development, i.e., application of new technologies and expansion into the Greater Bay Area.

Use new technologies to enhance efficiency

Regarding the adoption of new technologies, Lee said that AI has indeed brought about many changes in the accounting profession, but this is nothing new. For instance, the price fluctuations when booking air tickets are actually due to airlines' application of ADM technology to determine ticket prices. This shows that the use of AI is already very common in the accounting profession within the professional services sector.

Using the daily operations of an accounting firm as an example, Lee said that AI has been embedded in work processes through various software applications, thus improving efficiency. For example, internal queries within the firm can be addressed using the Hubbot chatbot, and



the previously cumbersome yet essential task of sending confirmation letters during audits is now handled by a confirmation chaser robot. In addition, DataSnipper's software simplifies the task of proofreading and editing financial statements.

Leverage Hong Kong's existing strengths effectively

Reports indicate that the total economic output of the Greater Bay Area exceeded 14 trillion yuan in 2023. Presently, the Greater Bay Area is home to 25 Fortune 500 companies, with a significant number of them operating within the I&T sector. Lee said that the 14th Five-Year Plan has established Hong Kong's positioning as "eight centres", so Hong Kong should offer cost-effective value-added services.

In Lee's view, Hong Kong's accountants can make efforts in various areas to capitalise on the new development opportunities. For example, they can help companies grow through technology transformation, financing and strategic planning. Furthermore, in terms of virtual asset trading management, Hong Kong stands out as the sole city in the Greater Bay Area where virtual assets can be officially traded through licensed trading platforms, which will help bolster the digital economic competitiveness of the area.

Helping businesses grow represents opportunity for accounting profession

Lee also noted that companies considering independent R&D and reconstruction can benefit from Hong Kong's accountants' full awareness of regulatory restrictions worldwide. This gives them an edge in fostering stable growth for these companies in international markets, which in turn will boost the competitiveness and influence of the CPA profession.

She suggested that in light of the present situation, businesses must consider whether they have taken into account how to leverage technologies and the supportive policies of the Greater Bay Area when formulating their corporate strategies. For local accountants, the chance to apply their professional expertise to assist clients in expanding their businesses at this level represents a significant opportunity. 🔄

李令德一文之內容為本會工商及社會事務委員會主辦“香港會計及調解服務 新發展 新商機”專題講座部分內容之撮要。

The content of the article for Maggie Lee is a summary of the seminar on "Hong Kong Accounting and Mediation Services: New Developments and New Opportunities" held by the Chamber's Commerce, Industry and Social Affairs Committee.

巧用3D掃描 現實虛擬互繞

3D SCANNING: INTERTWINING OF REALITY AND VIRTUALITY



這篇文章，閣下是在手機上讀到？若是的話，很有可能您在此之前，正是用人臉解鎖功能進入手機界面。3D 掃描技術，乍聽之下似乎遙不可及。但你每天臉朝手機解鎖，其實又已經把技術應用一遍了。

At first glance, 3D scanning technology might appear to be inaccessible. However, you are actually applying this technology when you use facial recognition to unlock your phone every day.

掃描二維碼，觀看馮兆恒訪問片段。
Scan the QR code to watch
Video clip on interview with Ivan Fung.





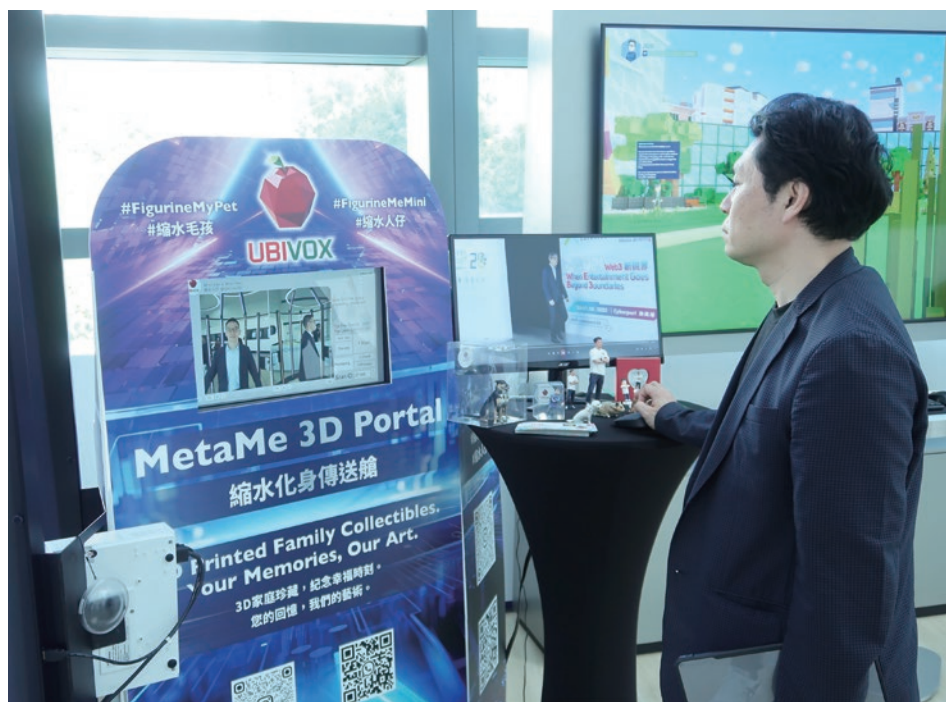
■ 本會創科及產業委員會副主席廖永通（左）應邀訪問馮兆恆 Felix Lio, Vice-Chairman of Innovation, Technology and Industry Committee of the Chamber, was invited to interview Fung.

以往香港人形容人山人海，常以經典電影《賓虛》形容。時至今天，萬馬千軍的鏡頭，再不需要勞師動眾。透過3D掃描技術，將數以百計臨時演員外貌化成數據，就可以活用在不同場景。一家本地初創公司，正是致力將這種新式掃描科技發揚光大。

由珠寶到“十環”

大學主修製造工程，畢業後在傳統珠寶行業發展的梵素科技公司 (UBIVOX) 行政總裁馮兆恆決沒有想到自己將來有天會參與電影製作。2015年上畫的港產電影《陀地驅魔人》對一般觀眾來說，是一部難得由著名演員張家輝執導的作品。但對馮兆恆而言，這是他與電影製作的首度結緣。自從開了這個頭，電影就變成馮兆恆公司其中一大重要服務對象。早前，他還“進軍荷里活”，參與了電影《尚氣與十環傳奇》的拍攝。

稍有留意漫威超級英雄電影，當會知道這本地巨星梁朝偉有份參演的2021年賣座作品。疫情期間，事多掣肘。牽涉到3D掃描演員時，拍攝單位本想請梁氏親臨美國。但考慮到時間與金錢成本，於是盤算是否可以在香港請公司幫忙完成掃描



步驟。最後，製作單位物色到馮兆恆的公司，認為他們的技術過關，可以合作。

“美國公司製片要求高，那次力求跟上人家標準，我也獲益良多。”馮兆恆坦言，為影帝掃描是事業中難忘的一幕。全身掃描是公司技術中的拿手好戲，可以彈指間完成。精細掃描一雙手，卻用了好幾小時——戲名中的“十環”存在於梁朝偉的手臂上，但其實這是透過掃描後製的創意影像。“要精準掃描雙手必須凌空靜待，可幸梁先生非常專業，多番重試也耐心配合。”

洞悉潛力 樂見遍地開花

參與了多部電影拍攝製作之後，馮兆恆深感科技確是有助電影藝術更上層樓。“試想像幾百人的場面若動用真人，可能一兩個演員‘NG’便要全體演員重新再來，十分費時失事。”有了3D掃描，不同臨時演員化身人像數據，任憑編導事後控制，畫面仍可細緻逼真。馮兆恆說，目前電影已經連場景都是3D掃

描的對象。製作團隊取得實地環境數據，可以減省現場考察的工夫，拍攝便更有效率。

3D掃描除了藏身億萬電影的製作間，其實也走入了尋常百姓家。馮兆恆公司的另一大業務，就是應用新式掃描技術為消費者或寵物製作模型玩偶。他透露，這項服務頗受歡迎，不少人一見已躍躍欲試。為求刺激本地消費的商場，故也邀請馮兆恆的公司進駐商場，為客人製作專屬玩偶，藉此促進人流與消費。

除此以外，他也看準過牙科市場。3D掃描及打印，特別適合少量生產的製作，牙科治療就是一個典型例子。“人的牙齒各有不同，不會開模大量製作，用3D掃描及打印度身訂造正好。”同樣地，馮兆恆自立門戶前所涉足的珠寶製作，也是同一道理。所謂物以罕為貴，珠寶首飾同樣不追求大量生產，採用3D打印可確保產品免卻變成泛濫於市的一片俗氣。

相會於未來虛擬世界

展望未來，馮兆恒不諱言內地同行百花齊放，製造出更為價廉的掃描設備，勢必為他們生意迎來挑戰。因此他指出，公司未來將專注於服務領域，旨在為顧客提供運用3D掃描解決問題方案。同時，他們也善用自研軟件配合雲端計算，使價格變得更具競爭力。

他續指，隨着蘋果推出革命性的頭戴裝置 Vision Pro，3D 掃描的前景可望更加廣闊。雖然該裝置目前距離普及尚有一段路要走，但誠如在 20 年前，我們也難以想像全靠觸控屏幕的智能手機可以集電話、相機、音樂播放器及文書處理電腦於一身。馮兆恒預期，3D 掃描將可促使數碼內容無縫接合於現實世界，活用於無數場景。小至與朋友

會面、參觀展覽，大至買房子，又或是買下一件價值連城的古玩，在全面革新的虛擬世界裡，勢必有着另一番體驗。🌀

Today, scenes depicting thousands of troops can be replicated in various film sequences by transforming the appearance of hundreds of extras into digital data via 3D scanning. A local start-up is dedicated to advancing this innovative scanning technology.

From making jewellery to “Ten Rings”

Ivan Fung, CEO of UBIVOX, had never envisioned his participation in film production. For Fung, his initial involvement in film production was with the Hong Kong film “Keeper of Darkness.” From then on, films have

been a significant service focus for Fung's company. He was also involved in the production of the film “Shang-Chi and the Legend of the Ten Rings” recently.

There had been numerous constraints during the pandemic. When it came to the 3D scanning of actors, the filming team initially intended to have Tony Leung, the lead actor, travel to the United States personally. However, considering the costs of time and money, the team contemplated enlisting a Hong Kong-based company to assist with the scanning process. In the end, the production unit found Fung's company and deemed their technology suitable for collaboration.

Fung said frankly that scanning the award-winning actor was a memorable moment in his career. A full body scan could be completed in a very short time. However, meticulously scanning a pair of hands took several hours. “For an accurate hand scan, Leung had to keep

his hands steady in the air. Fortunately, he showed great professionalism and cooperated patiently through several attempts.”

Glad to unlock potential of 3D scanning across diverse industries

With 3D scanning, the images of different extras are converted into digital data, so each frame of the film can remain detailed and lifelike regardless of the director's later adjustments. Fung said that even film scenes are being 3D scanned nowadays. Obtaining on-site environmental data enables the production team to reduce the time spent on inspections and increase the efficiency of the shoot.

3D scanning technology has now become accessible to the general public. Another significant business of Fung's company involves using new scanning technology to create model dolls for

customers or their pets. Fung disclosed that to boost local spending, shopping malls have enlisted his company to create exclusive dolls for their patrons, thus driving foot traffic and sales.

In addition, he also has his eye on the dental market. 3D scanning and printing are especially well-suited for low-volume production, with dental treatment being a prime example. “There is no need to produce moulds in large quantities since everyone's teeth are unique, so using 3D scanning and printing to tailor-make moulds is the ideal solution.” The same principle similarly applies to jewellery making that Fung was engaged in before setting up his own business. As the saying goes, rarity makes things more valuable, and thus, mass production is not sought for jewellery.

Reality meets virtual realm of the future

Looking ahead, Fung acknowledged

that their business will inevitably face challenges posed by the flourishing of numerous competitors in the Mainland. He said that his company will therefore focus on the service sector going forward, with a commitment to offering customers solutions using 3D scanning. At the same time, they will also leverage self-developed software and cloud computing to enhance their price competitiveness.

He added that the launch of Apple Vision Pro is set to lead to broader prospects for 3D scanning. Even though the device has yet to gain widespread popularity, the situation is reminiscent of 20 years ago when the idea of a smartphone being a phone, camera, music player and word processor all in one was inconceivable. Fung anticipates that 3D scanning will facilitate the seamless integration of digital content with the real world, making it applicable in a myriad of scenarios. 🌀

渝港青年企業家 共話新機遇

GRASP COLLABORATION OPPORTUNITIES WITH A VISIT TO CHONGQING



張洪斌（左四）
Zhang Hongbin (forth from left)

本會青年委員會與香港菁英會聯合組團赴重慶考察訪問，由本會副會長楊華勇、青委會主席楊燕芝、青委會副主席及菁英會常務副主席黃進達、青委會副主席趙式浩等率領，拜訪重慶市多個部門及青年團體，並與當地青年企業家交流，交流渝港在經貿及青年企業家合作的新機遇。


在重慶期間，考察團與當地多個部門及商協會代表進行座談，先後與市委統戰部常務副部長張洪斌、市政協港澳台僑外事委員會主任王濟光、市工商聯副主席黃昕、共青團市委副書記及市青聯主席張珂、市青年企業家商會會長尹順新、以及特區政府駐重慶聯絡處主任王諾君等交流。

考察團亦參觀了市規劃展覽館及多家企業，焦點之一是重慶迪馬工業的園區，專門研發、生產及銷售特種






■ 王濟光（前排中）
Wang Jiguang (middle, front row)

車輛和設備，產品涵蓋金融押運、警察消防、電力民航、醫療衛生等領域，屬國家級重點高新技術企業，其生產的防彈運鈔車更被評為“重慶市名牌產品”，在國內的市場佔有率超過40%。其他參觀之處還包括科技金融企業、新能源汽車生產商，以及港資大型商住項目等。(5-8/5) 

The Young Executives' Committee (YEC) and the Y.Elites Association jointly organized a visiting delegation to Chongqing. Leading by **Johnny Yu, the Chamber's Vice-Chairman; Jennifer Yeung, Chairman of YEC; Jason Wong, Vice-Chairman of YEC and Executive Vice-Chairman of the Y.Elites Association, and Howard Chao, Vice-Chairman of YEC**, the delegation visited multiple departments and youth

groups in Chongqing, and communicated with local young entrepreneurs to explore new opportunities for Chongqing and Hong Kong in economic and trade cooperations.

They also met with **Zhang Hongbin, Executive Deputy Director of the United Front Work Department of the Chongqing Municipal Party Committee; Wang Jiguang, Director of the Hong Kong, Macao and Taiwan Overseas Chinese Foreign Affairs Committee of the Chongqing CPPCC; Huang Xin, Vice Chairman of Chongqing Federation of Industry and Commerce; Zhang Ke, deputy secretary of the Chongqing Municipal Committee of the Communist Youth League and chairman of the Municipal Youth Federation; Yin Shunxin, President of the Municipal Youth Entrepreneurs Chamber of Commerce; as well as Wang Nuojun, Director of the Liaison Office of the SAR Government in Chongqing.**

The delegation also went to the Chongqing Planning Exhibition Gallery and took a look at several enterprises. One of the highlights was Dima Industry, which specializes in R&D, manufacturing and sales of special vehicles and equipment. Its vehicle products are used for financial escort, police, firefighting, electric power and aviation and health care. It is a national key high-tech enterprise in the field. The bulletproof cash transport vehicles it produces have been rated as “Chongqing Famous Brand Products”, with a domestic market share of more than 40%. (5-8/5) 



鼓舞港青 把握上海實習機會

SUPPORT HONG KONG YOUTH TO INTERN IN SHANGHAI



蔡冠深 Jonathan Choi



王紹基 Ivan Wong



林琳 Nixie Lam

本會舉辦“青年滬動·香港青年上海實習計劃2024”迎新日暨優異實習生交流分享會，為前往上海企業實習的近30位青年打氣。會上亦頒發“大專院校學生實習交流計劃2023”優異學生獎，一眾得獎者與今屆實習生交流心得。本會會長蔡冠深致歡迎辭、本會教育及培訓委員會主席王紹基致辭，勉勵年青人把握機會，透過在上海的實習裝備自己，將來貢獻香港和國家。

另外，本會也為今屆實習生舉行團前簡介會，講解日程安排、住宿保險等事宜，並派發物資，讓學生在出發前做好準備。同日也設有“一國兩制”和《基本法》及《香港國安法》工作坊，邀請到立法會議員林琳介紹香港國安法如何更有效鞏固“一國兩制”及《基本法》，以及保持和推動香港的繁榮穩定，實習生們均能充分理解、獲益良多。(19/5、28/5) [🔗](#)





The Chamber organized an Orientation Day for the “2024 Shanghai Internship Program for Hong Kong Youth” with a sharing session to show support to nearly 30 young people who will soon go to Shanghai companies for internships. Outstanding Awards of the Internship and Exchange Program for Tertiary Students 2023 were also presented at the event.

Jonathan Choi, the Chamber’s Chairman, delivered a welcome speech at the event, and **Ivan Wong, Chairman of the Chamber’s Education and Training Committee**, gave a speech encouraging young people to seize the opportunity, equip themselves through internships in Shanghai, and contribute to Hong Kong and the country in the future.

In addition, the Chamber also coordinated a pre-tour briefing for this year’s interns to talk about the schedule and distribute materials the students. On the same day, a workshop focusing on “One Country, Two Systems”, the *Basic Law* and the Hong Kong National Security Law was held. **Nixie Lam, Legislative Council Member**, was invited to introduce how the Hong Kong National Security Law is more effectively consolidating “One Country, Two Systems” and the *Basic Law*, as well as maintaining and promoting Hong Kong’s prosperity. (19/5 & 28/5) [🔗](#)

接待嘉賓

RECEPTION OF GUESTS



1



2



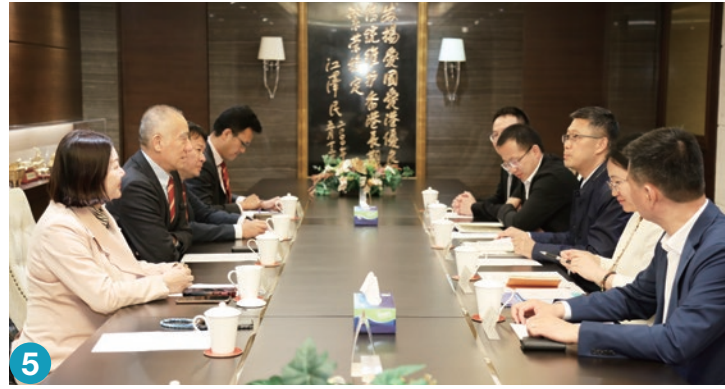
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4

1. 天津市政協主席王常松（中）（8/5）
Wang Changsong (middle), Chairman of the Tianjin CPPCC (8/5)
2. 重慶市委常委、重慶海外聯誼會會長盧紅（左）（6/5）
Lu Hong (left), Member of the Standing Committee of Chongqing Municipal Party Committee and Chairlady of Chongqing Overseas Friendship Association (6/5)
3. 山西省政協副主席李正印（左）（8/5）
Li Zhengyin (left), Vice Chairman of the Shanxi Provincial Committee of the CPPCC (8/5)
4. 新疆維吾爾自治區政協副主席、工商聯主席劉會軍（前排中）（8/5）
Liu Huijun (middle, front row), Vice Chairman of the CPPCC of Xinjiang Uygur Autonomous Region and Chairman of Xinjiang Uygur Autonomous Region Federation of Industry and Commerce (8/5)

接待嘉賓 RECEPTION OF GUESTS




- 5. 無錫市貿促會（無錫國際商會）副會長鄒惠之（右三）（14/5）
Zou Huizhi (third from right), Vice President of Wuxi Council for the Promotion of International Trade (Wuxi International Chamber of Commerce) (14/5)
- 6. 澳門中華總商會理事長馬志毅（前排左七）（7/5）
Frederico Ma (seventh from left, front row), President of the Macao Chamber of Commerce (7/5)



中總獻關懷 萬粽顯愛心

GIVEAWAY RICE DUMPLING TO
SHOW CARE FOR THE SOCIETY



公益事務委員會與地區事務委員會今年繼續舉辦“中總獻關懷 萬粽顯愛心”活動，透過五個分區聯絡處向全港各區基層市民送贈近20,000隻愛心粽，一起慶回歸並賀端陽。公益事務委員會專責會長胡曉明、地區事務委員會專責會長李應生、本會副會長張學修，聯同五區聯絡處正副主任及委員，分別出席了18場在各區舉行之派送活動。活動期間並安排探訪劏房戶及長者戶，了解民生民情，並送上粽子及禮物包，表達關愛。(29/5-7/6) 

The Community Affairs Committee and the District Affairs Committee continued to organize “Rice Dumpling Giveaway” events this year, delivering nearly 20,000 rice dumplings to grassroots citizens in various districts in Hong Kong to celebrate the Dragon Boat Festival. **Herman Hu, Office Bearer In Charge of the Community Affairs Committee; Tommy Li, Office Bearer In Charge of the District Affairs Committee and Charles Cheung, the Chamber's Vice-Chairman**, together with the leaders and members of the district liaison offices, attended a total of 18 “Rice Dumpling Giveaway” events. During the events, visits to subdivided housing households and elderly households were also arranged to understand the people's livelihood and conditions. (29/5 - 7/6) 



新會員歡迎晚宴

WELCOME DINNER FOR NEW MEMBERS



本會舉行新會員歡迎晚宴，招待新會員及其介紹人，加強交流聯誼。席間亦介紹本會會員服務委員會、青年委員會、婦女委員會、地區事務委員會及五區聯絡處情況，並邀請新會員加入相關委員會及聯絡處，積極參與更多商會活動。(22/5) [🔗](#)

The Chamber hosted a welcome dinner reception for new members and their introducers for enhancing friendship. The freshmen were briefed on the structure of the Chamber especially on the Members' Services Committee, Young Executives' Committee, Ladies Committee, District Affairs Committee and five District Liaison Groups. They were also encouraged to actively participate in the Chamber's activities by joining these Committees and Groups. (22/5) [🔗](#)

會員活動

MEMBERS' ACTIVITIES



1



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1. 青委會與其他商會及社團合辦香港工商界聯歡晚宴，延開30席，主要嘉賓包括商務及經濟發展局副局長陳百里、民政及青年事務局副局長梁宏正、中聯辦新界工作部副處長陳煜等。(9/5)

The Young Executives' Committee co-organized the Hong Kong Business Community Gala Dinner. Major guests included **Bernard Chan, Under Secretary for Commerce and Economic Development; Clarence Leung, Under Secretary for Home and Youth Affairs, and Chen Yu, Deputy Director of the New Territories Work Department of LOCPG.** (9/5)

2. 創科委與生產力促進局“數碼不求人”平台合辦人工智能方案展覽日，各國際著名企業的代表熱烈參與，交流人工智能為中小企帶來的潛在機遇，現場亦設有實體展位。(17/5)

The Innovation, Technology and Industry Committee and the Digital DIY Portal of Hong Kong Productivity Council held an AI Solution Exhibition. Representatives from well-known international companies participated to discuss the potential opportunities that AI can bring to SMEs. (17/5)

3. 婦委會參遊志蓮淨苑，欣賞園內仿照唐代藝術風格設計及具佛教特色的木建築群，並在龍門樓享用志蓮素齋。(18/5)

The Ladies' Committee visited Chi Lin Nunnery to see the wooden building complex designed in the artistic style of the Tang Dynasty and with Buddhist characteristics, and enjoy vegetarian food at Long Men Lou. (18/5)