

Appendices



Extracts from the Prevention of Bribery Ordinance

(1) Bribery involving private sector employees

Section 9

- (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) 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.

(2) Bribery involving public servants

Section 4(1)

Any person who, whether in Hong Kong or elsewhere, without lawful authority or reasonable excuse, offers any advantage to a public servant as an inducement to or reward for or otherwise on account of that public servant's-

- (a) performing or abstaining from performing, or having performed or abstained from performing, any act in his capacity as a public servant;
- (b) expediting, delaying, hindering or preventing, or having expedited, delayed, hindered or prevented, the performance of an act, whether by that public servant or by any other public servant in his or that other public servant's capacity as a public servant; or
- (c) assisting, favouring, hindering or delaying, or having assisted, favoured, hindered or delayed, any person in the transaction of any business with a public body,

shall be guilty of an offence.

Section 5(1)

Any person who, without lawful authority or reasonable excuse, offers an advantage to a public servant as an inducement to or reward for or otherwise on account of such public servant's giving assistance or using influence in, or having given assistance or used influence in-

- (a) the promotion, execution, or procuring of-
 - (i) any contract with a public body for the performance of any work, the providing of any service, the doing of any thing or the supplying of any article, material or substance, or
 - (ii) any subcontract to perform any work, provide any service, do any thing or supply any article, material or substance required to be performed, provided, done or supplied under any contract with a public body; or
- (b) the payment of the price, consideration or other moneys stipulated or otherwise provided for in any such contract or subcontract as aforesaid,

shall be guilty of an offence.

Section 8

- (1) Any person who, without lawful authority or reasonable excuse, while having dealings of any kind with the government through any department, office or establishment of the government, offers any advantage to any prescribed officer employed in that department, office or establishment of the government, shall be guilty of an offence.
- (2) Any person who, without lawful authority or reasonable excuse, while having dealings of any kind with any other public body, offers any advantage to any public servant employed by that public body, shall be guilty of an offence.

(3) Bribery in relation to tenders and auctions of government departments or public bodies

Section 6

- (1) Any person who, without lawful authority or reasonable excuse, offers any advantage to any other person as an inducement to or a reward for or otherwise on account of the withdrawal of a tender, or the refraining from the making of a tender, for any contract with a public body for the performance of any work, the providing of any service, the doing of any thing or the supplying of any article, material or substance, shall be guilty of an offence.
- (2) Any person who, without lawful authority or reasonable excuse, solicits or accepts any advantage as an inducement to or a reward for or otherwise on account of the withdrawal of a tender, or the refraining from the making of a tender, for such a contract as is referred to in subsection (1), shall be guilty of an offence.

Section 7

- (1) Any person who, without lawful authority or reasonable excuse, offers any advantage to any other person as an inducement to or reward for or otherwise on account of that other person's refraining or having refrained from bidding at any auction conducted by or on behalf of any public body, shall be guilty of an offence.
- (2) Any person 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 refraining or having refrained from bidding at any auction conducted by or on behalf of any public body, shall be guilty of an offence.

(4) Legal requirements to uphold a high standard of integrity in the civil service

Section 3

Any prescribed officer who, without the general or special permission of the Chief Executive, solicits or accepts any advantage shall be guilty of an offence.

Notes:

- 1. Prescribed officers include any person holding an office of emolument, whether permanent or temporary, under the Government.*
- 2. The Acceptance of Advantages (Chief Executive's Permission) Notice 2010 was given by the Chief Executive on 9 April 2010 for the purpose of this section.*

Extracts of corruption and bribery offences from the Criminal Law of the People's Republic of China

(1) Embezzlement by State functionaries

Article 382

Any State functionary who, by taking advantage of his office, appropriates, steals, swindles public money or property or by other means illegally take it into his own possession shall be guilty of embezzlement.

Any person authorised by State organs, State-owned companies, enterprises, institutions or people's organisations to administer and manage State-owned property who, by taking advantage of his office, appropriates, steals, swindles the said property or by other means illegally take it into his own possession shall be regarded as being guilty of embezzlement.

Whoever conspires with the person mentioned in the preceding two paragraphs to engage in embezzlement shall be regarded as joint offenders in the crime and punished as such.

Article 383

Persons who commit the crime of embezzlement shall be punished respectively in the light of the seriousness of the circumstances and in accordance with the following provisions:

- (1) An individual who embezzles not less than 100,000 yuan shall be sentenced to fixed-term imprisonment of not less than 10 years or life imprisonment and may also be sentenced to confiscation of property; if the circumstances are especially serious, he shall be sentenced to death and also to confiscation of property.
- (2) An individual who embezzles not less than 50,000 yuan but less than 100,000 yuan shall be sentenced to fixed-term imprisonment of not less than five years and may also be sentenced to confiscation of property; if the circumstances are especially serious, he shall be sentenced to life imprisonment and confiscation of property.
- (3) An individual who embezzles not less than 5,000 yuan but less than 50,000 yuan shall be sentenced to fixed-term imprisonment of not less than one year but not more than seven years; if the circumstances are serious, he shall be sentenced to fixed-term imprisonment of not less than seven years but not more than 10 years. If an individual who embezzles not less than 5,000 yuan and less than 10,000 yuan, shows true repentance after committing the crime, and gives up the embezzled money of his own accord, he may be given a mitigated punishment, or he may be exempted from criminal punishment but shall be subjected to administrative sanctions by his work unit or by the competent authorities at a higher level.

- (4) An individual who embezzles less than 5,000 yuan, if the circumstances are relatively serious, shall be sentenced to fixed-term imprisonment of not more than two years or criminal detention; if the circumstances are relatively minor, he shall be given administrative sanctions at the discretion of his work unit or of the competent authorities at a higher level.

Whoever repeatedly commits the crime of embezzlement and goes unpunished shall be punished on the basis of the cumulative amount of money he has embezzled.

Article 183 (2)

If an employee of a State-owned insurance company or any person who is assigned by a State-owned insurance company to an insurance company that is not owned by the State to engage in public service commits the act prescribed in the preceding paragraph (i.e. taking advantage of his position, deliberately fabricates the occurrence of an insured accident and falsely settles a fictitious claim, thereby swindling the insured amount of money out of the company and taking it into his own possession), he shall be convicted and punished according to the provisions in Articles 382 and 383 of this law.

Article 271 (2)

If an employee who is engaged in public service in a State-owned company, enterprise or any other State-owned unit or if a person who is assigned by a State-owned company, enterprise or any other State-owned unit to a company, enterprise or any other unit that is not owned by the State to engage in public service commits the act mentioned in the preceding paragraph (i.e. an employee of a company, enterprise or any other unit, by taking advantage of his position, unlawfully takes possession of the money or property of his own unit, if the amount is relatively large), he shall be convicted and punished in accordance with the provisions of Article 382 or 383 of this law.

Article 394

Any State functionary who, in his activities of domestic public service or in his contacts with foreigners, accepts gifts and does not hand them over to the State as is required by State regulations, if the amount involved is relatively large, shall be convicted and punished in accordance with the provisions of Articles 382 and 383 of this law.

(2) Embezzlement through dereliction of duty by employees of enterprises

Article 271 (1)

Any employee of a company, enterprise or any other unit who, taking advantage of his position, unlawfully takes possession of the money or property of his own unit, if the amount is relatively large, shall be sentenced to fixed-term imprisonment of not more than five years or criminal detention; if the amount is huge, he shall be sentenced to fixed-term imprisonment of not less than five years and may also be sentenced to confiscation of property.

(3) Illicit division of State-owned assets, fines and confiscated money or property

Article 396

Where a State organ, State-owned company, enterprise, institution or people's organisation, in violation of State regulations and in the name of the unit, divides up State-owned assets in secret among all the individuals of the unit, if the amount involved is relatively large, the persons who are directly in charge and the other persons who are directly responsible for the offence shall be sentenced to fixed-term imprisonment of not more than three years or criminal detention and shall also, or shall only, be fined; if the amount involved is huge, they shall be sentenced to fixed-term imprisonment of not less than three years but not more than seven years and shall also be fined.

Any judicial organ or administrative law-enforcing organ that, in violation of State regulations and in the name of the organ, divides up in secret the fines or confiscated money or property, which should be turned over to the State, among all the individuals of the organ shall be punished in accordance with the provisions of the preceding paragraph.

(4) Misappropriation of public funds

Article 384

Any State functionary who, by taking advantage of his position, misappropriates public funds for his own use or for conducting illegal activities, or misappropriates a relatively large amount of public funds for profit-making activities, or misappropriates a relatively large amount of public funds and fails to return it after the lapse of three months, shall be guilty of misappropriation of public funds and shall be sentenced to fixed-term imprisonment of not more than five years or criminal detention; if the circumstances are serious, he shall be sentenced to fixed-term imprisonment of not less than five years. Whoever misappropriates a huge, amount of public funds and fails to return it shall be sentenced to fixed-term imprisonment of not less than 10 years or life imprisonment.

Whoever misappropriates for his own use funds or materials allocated for disaster relief, emergency rescue, flood prevention and control, special care for disabled servicemen and the families of revolutionary martyrs and servicemen, aid to the poor, migration and social relief shall be given a heavier punishment.

Article 185 (2)

If any employee of a State-owned commercial bank, stock exchange, futures exchange, securities company, futures brokering company, insurance company or other banking organisation or any person who is assigned by a State-owned commercial bank, stock exchange, futures exchange, securities company, futures brokering company, insurance company or other banking organisation to an organisation that is not owned by the State to engage in public service commits the act as mentioned in the preceding paragraph (i.e. taking advantage of his position, misappropriates money belonging to his own institution or any client), he shall be convicted and punished in accordance with the provisions in Article 384 of this law.

Article 272 (2)

If an employee who is engaged in public service in a State-owned company, enterprise or any other State-owned unit or any person who is assigned by a State-owned company, enterprise, or any other State-owned unit to a company, enterprise or any other unit that is not owned by the State to engage in public service commits any act mentioned in the preceding paragraph (i.e. taking advantage of his position, misappropriates the funds of his own unit for personal use or for loaning them to another person), he shall be convicted and punished in accordance with the provisions of Article 384 of this law.

(5) Misappropriation of a unit's funds

Article 272(1)

Any employee of a company, enterprise or any other unit who, taking advantage of his position, misappropriates the funds of his own unit for personal use or for loaning them to another person, if the amount is relatively large and the funds are not repaid at the expiration of three months, or if the funds are repaid before the expiration of three months but the amount involved is relatively large and the funds are used for profit-making activities or for illegal activities, shall be sentenced to fixed-term imprisonment of not more than three years or criminal detention; if the amount involved is huge, or if it is relatively large but is not returned, he shall be sentenced to fixed-term imprisonment of not less than three years but not more than 10 years.

Article 185 (1)

Any employee of a bank or of any other banking institution who, taking advantage of his position, misappropriates money belonging to the bank or any client shall be convicted and punished according to the provisions in Article 272 of this law.

(6) State functionaries accepting bribes

Article 385

Any State functionary who, by taking advantage of his position, extorts money or property from another person, or illegally accepts another person's money or property in return for securing benefits for the person shall be guilty of acceptance of bribes.

Any State functionary who, in economic activities, violates State regulations by accepting rebates or service charges of various descriptions and taking them into his own possession shall be regarded as guilty of acceptance of bribes and punished for it.

Article 386

Whoever has committed the crime of acceptance of bribes shall, on the basis of the amount of money or property accepted and the seriousness of the circumstances, be punished in accordance with the provisions of Article 383 of this law. Whoever extorts bribes from another person shall be given a heavier punishment.

Article 163 (3)

Any employee of a State-owned company or enterprise who, being engaged in public service or who is assigned by a State-owned company or enterprises to engage in public service in a company or enterprise that is not owned by the State, commits any of the acts mentioned in the preceding two paragraphs (i.e. according to Article 163, Where an employee of a company or enterprise who, taking advantage of his position, demands money or property from another person or illegally accepts another person's money or property in return for the benefits he seeks for such person, if the amount involved is relatively large, he shall be sentenced to fixed-term imprisonment of not more than five years or criminal detention; if the amount is huge, he shall be sentenced to fixed-term imprisonment of not less than five years and may also be sentenced to confiscation of property; and according to Article 163(2), Any employee of a company or enterprise who, violating State regulations in economic activities, accepts rebates or service charges of various descriptions and takes them into his own possession) shall be convicted and punished according to the provisions in Articles 385 and 386 of this law.

Article 184 (2)

Any employee of a State-owned banking institution or any person assigned by a State-owned banking institution to a banking institution that is not owned by the State to engage in public service who commits the act mentioned in the preceding paragraph (i.e. in financial activities demands money or property from another person or illegally accepts money or property from another person in return for the benefits secured for such person or, in violation of State regulations, accepts rebates or service charges of various descriptions and takes them into his own possession) shall be convicted and punished according to the provisions in Articles 385 and 386 of this law.

Article 388

Any State functionary who, by taking advantage of his own functions and powers or position, secures illegitimate benefits for an entrusting person through another State functionary's performance of his duties and extorts from the entrusting person or accepts the entrusting person's money or property shall be regarded as guilty of acceptance of bribes and punished for it.

Article 388 (1) (1)

Where any close relative of a State functionary or any other person who has a close relationship with the said State functionary seeks any improper benefit for a requester for such a benefit through the official act of the said State functionary or through the official act of any other State functionary by using the advantages generated from the authority or position of the said State functionary, and asks or accepts property from the requester for such a benefit, and the amount is relatively large or there is any other relatively serious circumstance, he shall be sentenced to fixed-term imprisonment not more than three years or criminal detention, and be fined; if the amount is huge or there is any other serious circumstance, shall be sentenced to fixed-term imprisonment not less than three years but not more than seven years, and be fined; or where the amount is extremely huge or there is any other extremely serious circumstance, shall be sentenced to fixed-term imprisonment not less than seven years, and be fined or be sentenced to confiscation of property.

Article 388 (1) (2)

Where any State functionary who has left his position, any close relative of him or any other person who has a close relationship with him commits the act as prescribed in the preceding paragraph by using the advantages generated from the former authority or position of the said State functionary, he shall be convicted and punished pursuant to the preceding paragraph.

(7) Unit accepting bribes

Article 387

Where a State organ, State-owned company, enterprise, institution or people's organisation extorts from another person or illegally accepts another person's money or property in return for securing benefits for the person, if the circumstances are serious, it shall be fined, and the persons who are directly in charge and the other persons who are directly responsible for the offence shall be sentenced to fixed-term imprisonment of not more than five years or criminal detention.

Any of the units mentioned in the preceding paragraph that, in economic activities, secretly accepts off-the-book rebates or service charges of various descriptions shall be regarded as guilty of acceptance of bribes and punished in accordance with the provisions of the preceding paragraph.

(8) Offering bribes to State functionaries

Article 389

Whoever, for the purpose of securing illegitimate benefits, gives money or property to a State functionary shall be guilty of offering bribes.

Whoever, in economic activities, violates State regulations by giving a relatively large amount of money or property to a State functionary or by giving him rebates or service charges of various descriptions shall be regarded as guilty of offering bribes and punished for it.

Any person who offers money or property to a State functionary through extortion but gains no illegitimate benefits shall not be regarded as offering bribes.

Article 390

Whoever commits the crime of offering bribes shall be sentenced to fixed-term imprisonment of not more than five years or criminal detention; whoever offers bribes to secure illegitimate benefits, if the circumstances are serious or if heavy losses are caused to the interests of the State, shall be sentenced to fixed-term imprisonment of not less than five years but not more than 10 years; if the circumstances are especially serious, he shall be sentenced to fixed-term imprisonment of not less than 10 years or life imprisonment and may also be sentenced to confiscation of property .

Any briber who, before he is investigated for criminal responsibility, voluntarily confesses his act of offering bribes may be given a mitigated punishment or exempted from punishment.

(9) Offering bribes to a unit

Article 391

Whoever, for the purpose of securing illegitimate benefits, gives money or property to a State organ, State-owned company, enterprise, institution or people's organisation or, in economic activities, violates State regulations by giving rebates or service charges of various descriptions shall be sentenced to fixed-term imprisonment of not more than three years or criminal detention.

Where a unit commits the crime mentioned in the preceding paragraph, it shall be fined, and the persons who are directly in charge and the other persons who are directly responsible for the offence shall be punished in accordance with the provisions of the preceding paragraph.

(10) Introducing a bribe

Article 392

Whoever introduces a bribe to a State functionary, if the circumstances are serious, shall be sentenced to fixed-term imprisonment of not more than three years or criminal detention.

Any person who introduces a bribe but voluntarily confesses the act before he is investigated for criminal responsibility may be given a mitigated punishment or exempted from punishment.

(11) Unit offering bribes

Article 393

Where a unit offers bribes for the purpose of securing illegitimate benefits or, in violation of State regulations, gives rebates or service charges to a State functionary, if the circumstances are serious, it shall be fined, and the persons who are directly in charge and the other persons who are directly responsible for the offence shall be sentenced to fixed-term imprisonment of not more than five years or criminal detention. Any person who takes into his own possession the illegal gains derived from bribing shall be convicted and punished in accordance with the provisions of Articles 389 and 390 of this law.

(12) Non-State functionaries accepting bribes

Article 163(1) and (2)

Where any of the employees of any company or enterprise or any other unit exerts any property by taking advantage of his position or accepts any money or property of any other person so as to seek any benefits for such person, and if the amount is considerably large, one shall be sentenced to fixed-term imprisonment of not more than five years or detention. If the amount is huge, one shall be sentenced to fixed-term imprisonment of less than five years, and one's properties may be jointly confiscated.

Where any of the employees of any company or enterprise or any other unit violates the relevant provisions of the State by taking advantage of his position to accept kickbacks or commissions in any disguise and keeps them for oneself, one shall be penalised according to the preceding paragraph.

(13) Offering bribes to non-State functionaries

Article 164

Whoever, for the purpose of seeking illegitimate benefits, gives money or property to any employee of a company or enterprises or any other unit, if the amount involved is relatively large, shall be sentenced to fixed-term imprisonment of not more than three years or criminal detention; if the amount involved is large, shall be sentenced to fixed-term imprisonment of not less than three years but not more than ten years and shall also be fined.

Whoever, for the purpose of seeking for improper commercial benefits, gives money or property to the foreign government functionary or officials of international public organisations shall be punished in accordance with the preceding paragraph.

Where an entity commits the crime as mentioned in the preceding two paragraphs, it shall be fined, and the persons who are directly in charge and other persons who are directly responsible for the crime shall be punished in accordance with the provisions of the first paragraph in this Article respectively.

Any briber who confesses the bribery voluntarily prior to prosecution may be given a mitigated punishment or be exempted from punishment.

(14) Submission of documents containing false testimony

Article 229 (1) and (2)

If a member of an intermediary organisation, whose duty is to make capital assessment, verification or validation, to do accounting or auditing, or to provide legal service, etc., deliberately provides false testifying papers, if the circumstances are serious, he shall be sentenced to fixed-term imprisonment of not more than five years or criminal detention and shall also be fined.

Any member mentioned in the preceding paragraph who commits the crime prescribed in the preceding paragraph demands money or property from another or illegally accepts money or property from another shall be sentenced to fixed-term imprisonment of not less than five years but not more than 10 years and shall also be fined.

(15) Holding a huge amount of property with an unidentified source

Article 395 (1)

Any State functionary whose property or expenditure obviously exceeds his lawful income, if the difference is enormous, may be ordered to explain the sources of his property. If he cannot prove that the sources are legitimate, the part that exceeds his lawful income shall be regarded as illegal gains, and he shall be sentenced to fixed-term imprisonment of not more than five years or criminal detention, and the part of property that exceeds his lawful income shall be recovered.

(16) Concealing savings outside the country

Article 395 (2)

Any State functionary shall, in accordance with State regulations, declare to the State his bank savings outside the territory of China. Whoever has a relatively large amount of such savings and does not declare them to the State shall be sentenced to fixed-term imprisonment of not more than two years or criminal detention; if the circumstances are relatively minor, he shall be given administrative sanctions at the discretion of his work unit or the competent authorities at a higher level.

The interpretation by the Standing Committee of the National People's Congress, the Supreme People's Court and the Supreme People's Procuratorate regarding certain issues in the *Criminal Law of the People's Republic of China*

Extracts of 'opinions on issues concerning the application of laws in the handling of criminal cases involving the acceptance of bribes' adopted by the Supreme People's Court and the Supreme People's Procuratorate

English copy is not available.
Please refer to the Chinese version of the Guide.

Reply of the Supreme People's Court on How to Convict People Entrusted to Manage or Operate State Properties of Misappropriating Public Funds

Judicial Interpretation No. 5 [2000]

English copy is not available.
Please refer to the Chinese version of the Guide.

**Interpretation by the Supreme People's Court on
several issues about identifying joint offenders
in cases of embezzlement by State functionaries or
by employees of enterprises through dereliction of duty**

Judicial Interpretation No. 15 [2000]

**English copy is not available.
Please refer to the Chinese version of the Guide.**

**Reply of the Supreme People's Procuratorate on
the application of laws to misappropriation of
public funds for the use of private companies and
private enterprises**

(No. 7 [2000] of the Supreme People's Procuratorate)

**English copy is not available.
Please refer to the Chinese version of the Guide.**

Interpretation by the Standing Committee of the National People's Congress regarding the second paragraph of Article 93 of the *Criminal Law of the People's Republic of China*

(Adopted at the 15th Meeting of the Standing Committee of the Ninth National People's Congress on April 29, 2000)

When the Standing Committee of the National People's Congress discussed whether members of a villagers committee or of other rural organisations at the grassroots level engaging in certain work may be regarded as 'the other persons who perform public service according to law' as provided for in the second paragraph of Article 93 of the Criminal Law, it made the following explanation.

The members of a villagers committee or of other rural organisations at the grassroots level who are engaged in the following administrative work shall be regarded as 'the other persons who perform public service according to law' as provided for in the second paragraph of Article 93 of the Criminal Law:

- (1) administration of funds or materials allocated for disaster relief, emergency rescue, flood prevention and control, special care for disabled servicemen and the families of revolutionary martyrs and servicemen, aid to the poor, migration and social relief;
- (2) administration of funds or materials donated for public welfare;
- (3) management and administration of State-owned land;
- (4) administration of compensation for requisitioned land;
- (5) withholding and tax payment affairs;
- (6) administration of birth control, household register and conscription; and
- (7) assisting the people's governments in such other administrative work.

When the members of a villagers committee or of other rural organisations at the grassroots level perform the public service provided in the preceding paragraph, if they illegally take possession of public property, misappropriate public funds, extort money or property from another person or illegally accept another person's money or property and thus committed a crime, they shall be punished according to the provisions of Articles 382 and 383 on the crime of embezzlement, provisions of Article 384 on the crime of misappropriating public funds, and provisions of Articles 385 and 386 on the crime of accepting bribes in the Criminal Law.

**Interpretation by the Standing Committee of the
National People's Congress regarding the
first paragraph of Article 384 of the
*Criminal Law of the People's Republic of China***

(Adopted at the 27th Meeting of the Standing Committee of
the Ninth National People's Congress on April 28, 2002)

Having discussed the implication of a State functionary who, taking advantage of his position, misappropriates public funds 'for his own use' as prescribed in the first paragraph of Article 384 of the Criminal Law, the Standing Committee of National People's Congress gives the interpretation as follows:

Whoever is found to be in any of the following circumstances shall be deemed to be misappropriating public funds 'for his own use':

- (1) providing public funds to himself, his relatives or friends or to other natural persons for use;
- (2) providing public funds in his own name to other units for use; or
- (3) deciding himself in the name of his unit to provide public funds to other units for use, in order to obtain personal benefits in return.

**Notice of the Supreme People's Court and
the Supreme People's Procuratorate on
issuing the opinions on issues concerning the
application of law in the handling of criminal cases of
commercial bribes**

English copy is not available.
Please refer to the Chinese version of the Guide.

Law of the People's Republic of China Against Unfair Competition

(Adopted at the Third Meeting of the Standing Committee of the Eighth National People's Congress and promulgated by Order No.10 of the President of the People's Republic of China on September 2, 1993)

Chapter I General Provisions

Article 1

This law is formulated with a view to safeguarding the healthy development of socialist market economy, encouraging and protecting fair competition, repressing unfair competition acts, and protecting the lawful rights and interests of business operators and consumers.

Article 2

A business operator shall, in his market transactions, follow the principles of voluntariness, equality, fairness, honesty and credibility and observe the generally recognised business ethics.

'Unfair competition' mentioned in this law refers to a business operator's acts violating the provisions of this law, infringing upon the lawful rights and interests of another business operator and disturbing the socio-economic order.

'A business operator' mentioned in this law refers to a legal person or any other economic organisation or individual engaged in commodities marketing or profit-making services ('commodities' referred to hereinafter includes such services).

Article 3

People's governments at various levels shall take measures to repress unfair competition acts and create favourable environment and conditions for fair competition.

Administrative departments for industry and commerce of the people's governments at or above the county level shall exercise supervision over and inspection of unfair competition acts; where laws or administrative rules and regulations provide that other departments shall exercise the supervision and inspection, those provisions shall apply.

Article 4

The State shall encourage, support and protect all organisations and individuals in the exercise of social supervision over unfair competition acts.

No State functionary may support or cover up unfair competition acts.

Chapter II Acts of Unfair Competition

Article 5

A business operator shall not harm his competitors in market transactions by resorting to any of the following unfair means:

- (1) counterfeiting a registered trademark of another person;
- (2) using for a commodity without authorisation a unique name, package, or decoration of another's famous commodity, or using a name, package or decoration similar to that of another's famous commodity, thereby confusing the commodity with that famous commodity and leading the purchasers to mistake the former for the latter;
- (3) using without authorisation the name of another enterprise or person, thereby leading people to mistake their commodities for those of the said enterprise or person; or
- (4) forging or counterfeiting authentication marks, famous-and-excellent-product marks or other product quality marks on their commodities, forging the origin of their products or making false and misleading indications as to the quality of their commodities.

Article 6

A public utility enterprise or any other business operator occupying monopoly status according to law shall not restrict people to purchasing commodities from the business operators designated by him, thereby precluding other business operators from fair competition.

Article 7

Governments and their subordinate departments shall not abuse administrative powers to restrict people to purchasing commodities from the business operators designated by them and impose limitations on the rightful operation activities of other business operators.

Governments and their subordinate departments shall not abuse administrative powers to restrict commodities originated in other places from entering the local markets or the local commodities from flowing into markets of other places.

Article 8

A business operator shall not resort to bribery, by offering money or goods or by any other means, in selling or purchasing commodities. A business operator who offers off-the-book rebate in secret to the other party, a unit or an individual, shall be deemed and punished as offering bribes; and any unit or individual that accepts off-the-book rebate in secret shall be deemed and punished as taking bribes.

A business operator may, in selling or purchasing commodities, expressly allow a discount to the other party and pay a commission to the middleman. The business operator who gives discount to the other party and pays commission to the middleman must truthfully enter them in the account. The business operator who accepts the discount or the commission must also truthfully enter it in the account.

Article 9

A business operator may not, by advertisement or any other means, make false or misleading publicity of their commodities as to their quality, ingredients, functions, usage, producers, duration of validity or origin.

An advertisement agent may not act as agent for, or design, produce or release, a false advertisement while he clearly knows or ought to know its falsehood.

Article 10

A business operator shall not use any of the following means to infringe upon trade secrets:

- (1) obtaining an obligee's trade secrets by stealing, luring, intimidation or any other unfair means;
- (2) disclosing, using or allowing another person to use the trade secrets obtained from the obligee by the means mentioned in the preceding paragraph; or
- (3) in violation of the agreement or against the obligee's demand for keeping trade secrets, disclosing, using or allowing another person to use the trade secrets he possesses.

Obtaining, using or disclosing another's trade secrets by a third party who clearly knows or ought to know that the case falls under the unlawful acts listed in the preceding paragraph shall be deemed as infringement upon trade secrets.

'Trade secrets' mentioned in this Article refers to any technology information or business operation information which is unknown to the public, can bring about economic benefits to the obligee, has practical utility and about which the obligee has adopted secret-keeping measures.

Article 11

A business operator shall not, for the purpose of pushing out their competitors, sell their commodities at prices lower than costs.

Any of the following shall not be deemed as an unfair competition act:

- (1) selling perishables or live commodities;
- (2) disposing of commodities near expiration of their validity duration or those kept too long in stock;
- (3) seasonal sales; or
- (4) selling commodities at a reduced price for the purpose of clearing off debts, change of business or suspension of operation.

Article 12

A business operator may not, against the will of purchasers, conduct tie-in sale of commodities or attach any other unreasonable conditions to the sale of their commodities.

Article 13

A business operator shall not engage in any of the following lottery-attached sale activities:

- (1) lottery-attached sale conducted by such deceptive means as falsely declaring to have prize or intentionally making a designated insider win the prize;
- (2) lottery-attached sale employed as a means to sell goods of low quality at a high price; or
- (3) lottery-attached sale in form of lottery-drawing with the highest prize exceeding 5,000 yuan.

Article 14

A business operator shall not fabricate or spread false information to injure his competitors' commercial credit or the reputation of his competitors' commodities.

Article 15

Bidders shall not act in collusion with each other so as to force up or down the bidding prices.

Bidders and tender-inviter shall not collude with each other so as to push out their competitors from fair competition.

Chapter III Supervision and Inspection

Article 16

Supervision and inspection departments at or above the county level may carry out supervision over and inspection of unfair competition acts.

Article 17

Supervision and inspection departments shall, in supervising and inspecting unfair competition acts, have the right to exercise the following functions and powers:

- (1) to interrogate the business operators under inspection, interested persons, or witnesses in accordance with the prescribed procedures, and require them to provide testimonial materials or other materials relating to the unfair competition acts;
- (2) to inquire about and duplicate the agreements, account books, invoices, documents, records, business letters and telegrams or other materials relating to the unfair competition acts; and
- (3) to inspect the property involved in the unfair competition acts under Article 5 of this law; and, when necessary, to order the business operators under inspection to explain the source and quantity of the commodities, suspend the sale and await the inspection thereof, and the property involved shall not be transferred, concealed or destroyed.

Article 18

Functionaries of supervision and inspection departments shall, when supervising and inspecting unfair competition acts, produce their inspection certificates.

Article 19

Business operators under inspection, interested persons and witnesses shall truthfully provide relevant materials or particulars when the supervision and inspection departments supervise and inspect unfair competition acts.

Chapter IV Legal Responsibility

Article 20

A business operator who violates the provisions of this law and thus causes damage to the infringed business operators, shall bear the liability of compensation for the damage. If the losses of the infringed business operator are difficult to estimate, the damages shall be the profits derived from the infringement by the infringer during the period of infringement. And the infringer shall also bear the reasonable expense paid by the infringed business operator for investigating the infringer's unfair competition acts violating his lawful rights and interests.

A business operator whose lawful rights and interests are infringed upon by unfair competition acts may bring a suit in a people's court.

Article 21

A business operator who counterfeits another's registered trademark, uses without authorisation the name of another enterprise or person, forges or counterfeits authentication marks, famous-and-excellent- product marks or other product quality marks, forges origin of the products or makes false and misleading indications regarding the product quality shall be punished in accordance with the provisions of the Trademark Law of the People's Republic of China and the Law of the People's Republic of China on Product Quality.

In case a business operator uses for a commodity without authorisation the name, package or decoration of a famous commodity or the name, package or decoration similar to that of a famous commodity and thereby confuses the commodity with another's famous commodity and leads the purchasers to mistake the former for the latter, the supervision and inspection department shall order the business operator to stop the illegal act and confiscate the illegal earnings and may, in light of the circumstances, impose a fine of not less than one time but not more than three times the illegal earnings; if the circumstances are serious, his business licence may be revoked; and if the commodities sold are fake and inferior, and the case constitutes a crime, he shall be investigated for criminal responsibility according to law.

Article 22

A business operator, who resorts to bribery by offering money or goods or by any other means in selling or purchasing commodities and if the case constitutes a crime, shall be investigated for criminal responsibility according to law; if the case does not constitute a crime, the supervision and inspection department may impose a fine of not less than 10,000 yuan but not more than 200,000 yuan in light of the circumstances and confiscate the illegal earnings, if any.

Article 23

In case a public utility enterprise or any other business operator occupying monopoly status according to law restricts people to purchasing commodities from a designated business operator in order to push out other business operators from fair competition, the supervision and inspection departments at the provincial level or of cities divided into districts shall order the ceasing of the illegal acts and may impose a fine of not less than 50,000 yuan but not more than 200,000 yuan in light of the circumstances. If such designated business operator takes advantage of his monopoly status to sell goods of low quality at high prices or indiscriminately collects fees, the inspection and supervision department shall confiscate the illegal earnings and may impose a fine of not less than one time but not more than three times the illegal earnings in light of the circumstances.

Article 24

In case a business operator makes false and misleading publicity of his commodities by advertisement or any other means, the supervision and inspection department shall order the said business operator to stop his illegal acts and eliminate the bad effects, and may impose a fine of not less than 10,000 yuan but not more than 200,000 yuan in light of the circumstances.

In case an advertisement agent acts as agent for, or designs, produces or releases, a false advertisement though the agent clearly knows or ought to know the falsehood, the supervision and inspection department shall order the ceasing of the illegal acts, confiscate the illegal earnings, and impose a fine according to law.

Article 25

In case a business operator violates the provisions of Article 10 of this law and infringes upon trade secrets, the supervision and inspection department shall order the ceasing of the illegal acts and may impose a fine of not less than 10,000 yuan but not more than 200,000 yuan in light of the circumstances.

Article 26

In case a business operator engages in lottery-attached sale in violation of the provisions of Article 13 of this law, the supervision and inspection department shall order the ceasing of the illegal acts and may impose a fine of not less than 10,000 yuan but not more than 100,000 yuan in light of the circumstances.

Article 27

Where bidders act in collusion with each other to force up or down the bidding price, or a bidder colludes with a tender-inviter for the purpose of pushing out their competitors, the successful bid shall be invalid, and the supervision and inspection department may impose a fine of not less than 10,000 yuan but not more than 200,000 yuan in light of the circumstances.

Article 28

In case a business operator acts in violation of the order of stopping the sale or forbidding the transfer, concealment or destruction of the property involved in the unfair competition acts, the supervision and inspection department may impose a fine of not less than one time but not more than three times the price of the property sold, transferred, concealed or destroyed.

Article 29

In case a party is not satisfied with the punishment decision made by the supervision and inspection department, it may apply for reconsideration to the competent department at the next higher level within 15 days from receipt of the decision; and if the party is still not satisfied with the reconsideration decision, it may bring a suit in a people's court within 15 days from receipt of the decision; and the party may also directly file a suit in a people's court.

Article 30

Where a government or its subordinate departments, in violation of the provisions of Article 7 of this law, restrict people to purchasing commodities from a designated business operator or impose limits on other business operator's rightful operation activities or the normal circulation of commodities between different areas, the supervision and inspection department at higher levels shall order them to make corrections; and if the circumstances are serious, the persons held directly responsible shall be given administrative sanctions by the relevant department at the same or higher levels; if the designated business operator takes advantage of his status to sell goods of low quality at high prices or indiscriminately collects fees, the supervision and inspection department shall confiscate the illegal earnings and may impose a fine of not less than one time but not more than three times the illegal earnings in light of the circumstances.

Article 31

Where a State functionary engaged in supervision over and inspection of unfair competition acts abuses his power or neglects his duty, and if the case constitutes a crime, he shall be investigated for criminal responsibility according to law; if the case does not constitute a crime, he shall be given an administrative sanction.

Article 32

Where a State functionary engaged in supervision over and inspection of unfair competition acts practices favouritism or irregularities and intentionally harbours a business operator whom he clearly knows to be guilty of a crime by violating the provisions of this law and attempts to shield him from prosecution, he shall be investigated for criminal responsibility according to law.

Chapter V Supplementary Provisions

Article 33

This law shall go into effect as of December 1, 1993.

Extracts from the Penal Code of Macao

Article 196 (Definitions)

For the purposes of this Code, the following terms shall be defined as follows:

- a) Significant value: an amount which exceeds MOP30,000 as at the time of the commission of the offence;
- b) Considerably significant value: an amount which exceeds MOP150,000 as at the time of the commission of the offence;
- c) Minor value: an amount which does not exceed MOP500 as at the time of the commission of the offence;
- d) Breaking: the breaching, fracturing or destroying, in whole or in part, of any devices installed inside or outside a premise, designed to block or prevent entry to that premise or any enclosure attached to it;
- e) Scaling: the entering of a premise or an enclosure belonging to the premise via an usually unintended access, in particular, the rooftop, rooftop entrance, terraces or balconies, windows, walls, basement openings or any devices designed to block or prevent any entry or access to the premise;
- f) False keys:
 - (1) Imitated, counterfeited or altered keys;
 - (2) Genuine keys, obtained by accident or deceitful means, by any person who is not liable to the authorised user of such keys; and
 - (3) Lock-picks or any tools which are used to open locks or other security devices;
- g) Border mark: Any constructions, vegetations, ditches or any build-ups, barriers or other markings erected to mark the territory of lands, as approved by the Court or with the agreement of the person who has the proper authorisation for the execution of such agreement.

Article 199 (Abuse of trust)

- 1. Whosoever unlawfully appropriates any chattel entrusted to him/her by means other than transfer of ownership, shall be liable to imprisonment of not more than three years or a fine.

2. The attempt shall be punishable.
3. The offence may only be prosecuted upon request.
4. If the chattel referred to in Paragraph 1 of this Article is:
 - a) Of significant value: the offender shall be liable to imprisonment of not more than five years or a fine of up to 600 days;
 - b) Of considerably significant value: the offender shall be liable to imprisonment from one to eight years.
5. If the offender had been entrusted with the care of the chattel by a provision of law, due to his/her trade, employment or profession, or acting in the capacity of a guardian, curator or judicial custodian, the penalty shall be imprisonment from one to eight years.

Article 211 (Fraud)

1. Whosoever, with the intent of obtaining for himself/herself or a third person an unlawful material, by causing or maintaining deceit or an error about facts cunningly created by himself, and in this way induces another person into performing acts which damage his/her own property or someone else's, shall be liable to imprisonment not exceeding three years or a fine.
2. The attempt shall be punishable.
3. If the property damage arising from the fraud is of significant value, the offender shall be liable to imprisonment not exceeding five years or a fine of up to 600 days.
4. The penalty shall be imprisonment from two to ten years if:
 - a) The property damage is of considerably significant value;
 - b) The offender earns his living through fraudulent acts; or
 - c) The person who suffered the loss is left in economic distress.

Article 217

(Embezzlement)

1. Whosoever having been accorded by statute, by commission of a public authority or legal transaction, the power to dispose of assets of another or to make binding agreements for another, or having been entrusted the duty to safeguard the property interests of another, intentionally abuses his/her power or seriously violates his/her duties and thereby causes damage to the person, whose property interests he/she was responsible for, shall be liable to imprisonment not exceeding three years or a fine.
2. The attempt shall be punishable.

Article 243

(Definitions)

For the purposes of this Code, the following terms shall be defined as follows:

- a) Document:
 - (1) A statement embodied in writing or in the form of a recording in disks, recorded tapes or any other technical media, which is intelligible to the generality of persons or to a certain group of persons, of which the issuer is identifiable, and which is appropriate to be used to prove a legally relevant fact, whether the statement is intended for this purpose at the time of issuance, or thereafter; and
 - (2) A mark, which is made or given by an object or left onto an object, with the purpose of proving a legally relevant fact and which enables the generality of persons or a certain group of persons to recognise its purpose and the proof arising thereof.
- b) Technical record: a record of a numerical value, weight, measure, or status or the course of an event registered by a technical device that operates wholly or partly by automatic means, which enables the generality of persons or a certain group of persons to recognise its results and has the purpose of proving a legally relevant fact, whether it is intended for this purpose at the time of recording, or thereafter;
- c) Identification document: a resident identity card or other official document that serve to certify one's identity, passport or other travel documents and relevant visas, any documents required to enter or stay in Macao or documents certifying the right of abode or any document, with effects conferred upon by the law, certifying the state or professional status of an individual, or certain rights or benefits derived from it, particularly with regard to subsistence, abode, migration, assistance, health, ways to earn a living and improvement of life standards, etc;
- d) Currency: banknotes and coins which are of legal tender in Macao or abroad.

Article 244

(Forgery of a document)

1. Whosoever, with the intent to cause damage or loss to another person or to the Special Administrative Region of Macao, or to obtain an unlawful benefit for himself/herself or for another, commits the following acts shall be liable to imprisonment not exceeding three years or a fine;
 - a) produce a counterfeit document, falsify or alter a document or abuse the signature of another person to produce a counterfeit document;
 - b) falsely enter a legally relevant fact into a document; or
 - c) use a document referred to in the preceding two Subparagraphs, produced, falsified or changed by another person.
2. The attempt shall be punishable.

Article 245

(Forgery of a document of special value)

If the facts described in Paragraph 1 of the preceding Article refer to an authentic document or any document with an equivalent legal effect, an identification document, a document for identification of registered chattel, a sealed will, a postal money order, a money order, a cheque or any other negotiable instrument, or any debt securities which are not covered in Subparagraph a) of Paragraph 1 of Article 257, the offender shall be liable to imprisonment from one to five years.

Article 246

(Forgery by a public servant)

1. If the facts referred to in Paragraph 1 of Article 244 and in the preceding Article are committed by a public servant while in the performance of his/her duties, the offender shall be liable to imprisonment from one to five years.
2. A public servant who, while in the performance of his/her duties, commits any of the following acts, with the intent to cause damage or loss to another person or to the Special Administrative Region of Macao, or to obtain an unlawful benefit for himself/herself or for another, shall be liable to imprisonment from one to five years:
 - a) fail to enter into a document to which the law confers full faith and credit, a fact that the same document is intended to certify or provide proof of; or
 - b) insert an act or a document into an official correspondence registry, an official record or an official book, without following legal formalities.

Article 247

(Forgery of a technical record)

1. Whosoever, with the intent to cause damage or loss to another person or to the Special Administrative Region of Macao, or to obtain an unlawful benefit for himself/herself or for another, commits any of the following acts, shall be liable to imprisonment not exceeding three years or a fine:
 - a) produce a counterfeit technical record;
 - b) falsify or alter a technical record;
 - c) enter falsely a legally relevant fact into a technical record; or
 - d) use a technical record referred to be any of the preceding Subparagraphs, which was produced, falsified or altered by another person.
2. The act of disrupting a technical or automatic device in order to influence the result of the record is deemed to be forgery of a technical record.
3. The attempt shall be punishable.
4. Paragraph 1 of the preceding Article shall apply mutatis mutandis.

Article 248

(Damage to or suppression of a document or technical record)

1. Whosoever, with the intent to cause damage or loss to another person or to the Special Administrative Region of Macao, or to obtain an unlawful benefit for himself/herself or for another, destroys, damages, renders unusable, causes to disappear, conceals, suppresses or retains a document or a technical record that he/she is not entitled or solely entitled to dispose of, or that by law he/she may be requested to deliver or to produce to another person, shall be liable to imprisonment not exceeding three years or a fine.
2. The attempt shall be punishable.
3. Paragraph 1 of Article 246 shall apply mutatis mutandis.
4. If the victim is a private person, the offence may only be prosecuted upon request.

Article 249

(Forgery of certification)

1. The doctor, dentist, nurse, midwife, leader or employee of a laboratory or of a research institution at the service of medical purposes, or a coroner, who is aware that it is not true to the fact, issues an attestation or certification related to the physical condition or health condition either of body or mind, to the birth or death of an individual, intended to provide proof before a public authority, to damage the interests of another person, or to obtain an unlawful benefit for himself/herself or for another, shall be liable to imprisonment not exceeding two years or a fine up to 240 days.
2. A veterinarian who, under the conditions and for the purposes described in the preceding Paragraph, issues a certification in relation to an animal, shall be liable to the same penalty.
3. Whosoever claims to have a capacity or a power referred to in the preceding two Paragraphs, issues such an attestation or certificate, shall be liable to the same penalty.

Article 250

(Use of a false certification)

Whosoever, uses a false attestation or certification, with the purpose to deceive the public authority, to damage the interests of another person, or to obtain an unlawful benefit for himself/herself or for another, shall be liable to imprisonment not exceeding one year or a fine up to 120 days.

Article 336

(Concept of public servant)

1. For the purpose of the Penal Code, public servant means:
 - a) a worker for the public administration or for other public legal persons;
 - b) a worker for other public powers;
 - c) whosoever, even if provisionally or temporarily, whether paid or unpaid, voluntary or out of obligation, has been called to perform, to participate or to collaborate in an activity encompassed by public administrative or jurisdictional functions.

2. The concept of public servant is deemed to include:
 - a) the Chief Executive and the Secretaries, the Deputies to the Legislative Assembly, the members of the Executive Council, judges and public prosecutors, the Commissioner against Corruption and the officials of the municipal organs;
 - b) the directors on behalf of the Special Administrative Region of Macao and delegates in representation of the government;
 - c) the members of management bodies, supervision bodies or bodies of other nature and the employees of public corporations, corporations with public capital or with a majority of public share in their capital, as well as of franchisees of public services or utilities or of companies holding an exclusive entitlement for their scope of activity.

Article 337

(Passive corruption to perform illicit acts)

1. A public servant who, directly or through an intermediary, with his/her consent or ratification, solicits or accepts, for himself/herself or for another, an undue advantage or a promise of such an advantage, pecuniary or non-pecuniary, to act or refrain from acting in breach of his/her official duties, shall be liable to imprisonment from 1 to 8 years.
2. If the act is not performed, the offender shall be liable to imprisonment not exceeding three years or a fine.
3. No punishment shall be inflicted if the offender, before the performance of the act, voluntarily rejects the offer or promise he/she has accepted, or returns the advantage, or, in case of fungible goods, its value.

Article 338

(Passive corruption to perform licit acts)

1. A public servant who, directly or through an intermediary, with his/her consent or ratification, solicits or accepts, for himself/herself or for another, an undue advantage or a promise of such an advantage, pecuniary or non-pecuniary, to act or refrain from acting not in breach of his/her official duties, shall be liable to imprisonment not exceeding two years or a fine of up to 240 days.
2. Paragraph 3 of the preceding Article shall apply *mutatis mutandis*.

Article 339

(Active corruption)

1. Whosoever, directly or through an intermediary, with his/her consent or ratification, gives or promises an undue advantage, pecuniary or non-pecuniary, to a public servant or to a third party with the public servant's knowledge, with the purpose stated in article 337, shall be liable to imprisonment not exceeding three years or a fine.
2. If the purpose is as stated in the preceding article, the offender shall be liable to imprisonment not exceeding six months or a fine of up to 60 days.
3. Subparagraph b) of Article 328 shall apply mutatis mutandis.

Article 340

(Embezzlement)

1. A public servant who, for his/her benefit or the benefit of another person, unlawfully appropriates money or any chattel, either public or private entrusted to him/her or in his/her possession or to which he/she has access by virtue of his/her position, shall be liable to imprisonment from one to eight years, unless the offence is subject to a more severe penalty under other provisions.
2. If the item of value or object referred to in the preceding Paragraph is of a minor value, the offender shall be liable to imprisonment not exceeding three years or a fine.
3. If the public servant loans, pledges or encumbers the item of value or object referred to in Paragraph 1 by any means, shall be liable to imprisonment not exceeding three years or a fine, unless the offence is subject to a more severe penalty under other provisions.

Article 342

(Unlawful economic advantage)

1. A public servant who, with the intent of obtaining for himself/herself or a third person an unlawful economic advantage in a legal act in which he/she participates by virtue of his/her position, damages the property interests for which in whole or in part, he/she has the duty to administer, monitor, safeguard or effect, shall be liable to imprisonment not exceeding five years.

2. A public servant who, by any means receives a property advantage for himself/herself or for another person in a civil legal act regarding interests that the public servant was, at the time of the act and by virtue of his/her position, under the duty to dispose, administer or monitor, even if no damage was caused to these interests, shall be liable to imprisonment not exceeding six months or a fine up to 60 days.
3. The penalty of the preceding Paragraph shall apply to the public servant who, by any means receives a property advantage for himself/herself or for another person, arising from any collection, liquidation or payment he/she is, by virtue of his/her position under the duty of ordering or performing himself/herself, even if no damage is caused to the Public Treasury or to the interests entrusted to him/her.

Article 347 **(Abuse of power)**

A public servant who, in cases other than those referred to in the preceding Articles , abuses the powers or violates the duties inherent to his/her functions, with the intent of obtaining for himself/herself or a third person an unlawful benefit or to cause damage to another person, shall be liable to imprisonment not exceeding three years or a fine, unless the offence is subject to a more severe penalty under other provisions.

Prevention and Suppression of Bribery in the Private Sector

The Legislative Assembly decrees, pursuant to subparagraph 1) of Article 71 of the Basic Law of the Macao Special Administrative Region, that the following shall be enforced as law:

CHAPTER I General provisions

Article 1

Object

This law establishes the classification of bribery offences in the private sector, the regime of prevention and the allocation of powers in this scope to the Commission Against Corruption.

Article 2

Definitions

For the purposes of this law,

1. 'Unfair competition' means any act of competition that objectively reveals itself to be in breach of the norms and honest usage of economic activity.
2. 'Functional duties' means the duties to be complied with when carrying out a certain activity as stipulated by law or legal acts between the parties concerned.

CHAPTER II Penal provisions

Article 3

Passive bribery in the private sector

1. Any person who, performing his/her professional duties, including the personnel of management or administration of any entity in the private sector, even such entities are irregularly established, solicits or accepts, personally or through an intermediary with his/her consent or ratification, an undue pecuniary or non-pecuniary advantage, or the promise of such advantage, for himself/herself or a third party, as a reward for acting or refraining from acting, in violation of his/her functional duties, shall be liable to imprisonment for a maximum term of 1 year or a fine.
2. If the act or omission mentioned in the preceding paragraph induces any unfair competition, the actor shall be liable to imprisonment for a maximum term of 2 years or a fine.
3. If the act or omission mentioned in paragraph 1 is adequate to cause damage to the health or safety of third parties, the actor shall be liable to imprisonment for a maximum term of 3 years or a fine.

4. No punishment shall be inflicted if the actor, before the act is performed, voluntarily rejects the offer or the promise he/she has accepted, or returns the advantage, or, in case of fungible goods, its value.

Article 4

Active bribery in the private sector

1. Any person who, personally or through an intermediary with his/her consent or ratification, gives or promises to give the person mentioned in the preceding article, or a third party with the knowledge of that person, an undue pecuniary or non-pecuniary advantage, for the purpose indicated in paragraph 1 of the preceding article, shall be liable to imprisonment for a maximum term of 6 months or a fine.
2. If the conduct mentioned in the preceding paragraph induces any unfair competition, the actor shall be liable to imprisonment for a maximum term of 1 year or a fine.
3. If the conduct mentioned in paragraph 1 is adequate to cause damage to the health or safety of third parties, the actor shall be liable to imprisonment for a maximum term of 2 years or a fine.

Article 5

Complaint

1. In the cases prescribed by paragraph 1 of Article 3 and paragraph 1 of Article 4, penal procedures shall only be instituted when there is a complaint.
2. In the cases prescribed by paragraph 2 of Article 3 and paragraph 2 of Article 4, penal procedures shall only be instituted when there is a complaint; however, if the case involves acquisition of assets and services with funding coming totally or partly from public money, penal procedures shall be instituted even without a complaint.
3. Not exercising the right of complaint or withdrawing from a complaint against the actor referred to in paragraph 1 of Article 3 or paragraph 1 of Article 4 will also benefit the corresponding actors of active and passive bribery.
4. The preceding paragraph shall apply correspondingly to the cases mentioned in paragraph 2 of Article 3 and paragraph 2 of Article 4, in which penal procedures shall only be instituted when there is a complaint.

Article 6

Special mitigation and remission of punishment

For the crimes prescribed by this law, punishment shall be specially reduced or waived if the actor assists in the collection of evidence crucial to the identification or arrest of other actors or, in some way makes a decisive contribution to the discovery of the truth.

CHAPTER III

Final provisions

Article 7

Scope of activity of the Commission Against Corruption

1. The Commission Against Corruption aims, within its scope of activity, at carrying out investigation and inquiry with regard to acts of corruption in the private sector, in accordance with penal procedure legislation and without prejudice to the powers vested by law in other bodies.
2. Subparagraph 1) of paragraph 1 of Article 3 of Law no. 10/2000 also applies to the prevention of bribery in the private sector, and, for this purpose, the Commission Against Corruption shall particularly promote:
 - 1) the formulation of standards and procedures aiming to ensure the integrity of relevant private entities, including the codes of conduct;
 - 2) transparency among private entities.
3. Law no. 10/2000 shall apply, with necessary adaptations, to the acts and measures carried out by the Commission Against Corruption within its scope of activity referred in the preceding paragraphs.

Article 8

Subsidiary Law

Provisions under the Penal Code shall subsidiarily apply to the offences prescribed by this law.

Article 9

Entry into force

This law shall enter into force on 1 March 2010.

Approved on 4 August 2009.

The President of the Legislative Assembly, **Susana Chou**.

Signed on 7 August 2009.

To be published.

The Chief Executive, **Ho Hau Wah**.

Integrity management health checklist

SMEs should conduct regular checks on their 'health conditions' in order to facilitate their business and move ahead in the right direction. This checklist below aims to identify corruption and bribery loopholes in a company. If the majority of your answers are 'No', it is time to strengthen corruption prevention measures in your company. Please refer to Chapter 8 for more information.

Purchasing		
	Yes	No
1. Have we issued any written procurement guidelines and clearly explained them to staff members?	<input type="checkbox"/>	<input type="checkbox"/>
2. Are staff members required to declare conflict of interest in order to minimise the occurrence of corruption?	<input type="checkbox"/>	<input type="checkbox"/>
3. Have we compiled a list of suitable suppliers to ensure that only reliable suppliers are used and to minimise the overhead costs and time required for sourcing suppliers?	<input type="checkbox"/>	<input type="checkbox"/>
4. Are there adequate security measures to prevent the loss of quotations submitted or early disclosure of quotation information?	<input type="checkbox"/>	<input type="checkbox"/>
5. Have we clearly laid down the financial limits and purchase authority for direct purchases?	<input type="checkbox"/>	<input type="checkbox"/>
6. Are the goods delivered being inspected and checked against the purchase orders and the delivery invoices before acknowledging receipts?	<input type="checkbox"/>	<input type="checkbox"/>
7. Are invoices being checked against the purchase orders before processing the actual payment according to the established accounting procedures?	<input type="checkbox"/>	<input type="checkbox"/>

Sales and marketing		
	Yes	No
8. Do we have a list of discounts granted to clients and have we made it known to both the staff and the clients?	<input type="checkbox"/>	<input type="checkbox"/>
9. Do we have any stated guidelines for handling sales deposits, reservation of goods, sales cancellation and deposit refund?	<input type="checkbox"/>	<input type="checkbox"/>
10. Have we segregated major functions such as customer sales, cash collection, cash refund or stock return? Could we trace from existing records the person responsible for every transaction?	<input type="checkbox"/>	<input type="checkbox"/>
11. Do we check the sales memo against the till roll record and the daily sales report at the end of the day? Have we also ensured that the daily sales reports and other related documents are dispatched to the accounts department promptly?	<input type="checkbox"/>	<input type="checkbox"/>
12. Do we carefully check on the sales income and then promptly bank in cash and cheques received?	<input type="checkbox"/>	<input type="checkbox"/>
13. Are there any staff members (such as those in the accounts department) who are not working at the stores checking the daily sales report and updating the accounting database regularly?	<input type="checkbox"/>	<input type="checkbox"/>
14. Do we conduct any checks on the sequential order of the sales documents as well as checking on them against the daily sales reports?	<input type="checkbox"/>	<input type="checkbox"/>
15. Are sales documents (including special items like deposit forfeiture and cash refund) well filed for record and review?	<input type="checkbox"/>	<input type="checkbox"/>
16. Do we record and verify the profits directly deposited into the company bank account?	<input type="checkbox"/>	<input type="checkbox"/>
Inventory and stock control		
	Yes	No
17. Are we keeping accurate and up-to-date records of stock, including information about the quantity of goods sold and purchased, the date and quantity of every receipt/issue of goods, the expiry of validity date and the location where the items are stored?	<input type="checkbox"/>	<input type="checkbox"/>
18. Do we promptly enter each store transaction in the database in order to facilitate audit checks in the future?	<input type="checkbox"/>	<input type="checkbox"/>
19. Do supervisors verify the accuracy of stock records from time to time?	<input type="checkbox"/>	<input type="checkbox"/>
20. Have we segregated the key duties of ordering of goods, receipt of goods and store keeping?	<input type="checkbox"/>	<input type="checkbox"/>
21. Do we have well defined procedures for the disposal of stock items and mechanism to verify if the disposal is authorised?	<input type="checkbox"/>	<input type="checkbox"/>

Finance and accounting		
	Yes	No
22. Have we drawn up comprehensive guidelines on the payment procedures and payment methods under different circumstances (including provisions for non-routine payments such as advance payments and deposits)?	<input type="checkbox"/>	<input type="checkbox"/>
23. Have we established any mechanism to keep all invoices and payment records in an orderly way?	<input type="checkbox"/>	<input type="checkbox"/>
24. Are autopay authorisations verified and approved by the designated staff member before referring to banks?	<input type="checkbox"/>	<input type="checkbox"/>
25. Have we maintained an autopay list detailing the payees' particulars and the goods/services they provided?	<input type="checkbox"/>	<input type="checkbox"/>
26. Are company blank cheque books and petty cash safely stored?	<input type="checkbox"/>	<input type="checkbox"/>
27. Have we any stated guidelines on the use and replenishment of petty cash, as well as on conducting regular checks on its amount?	<input type="checkbox"/>	<input type="checkbox"/>
28. Is each payment claim supported by copies of purchase requisition authorisation, suppliers' invoices and delivery notes showing details of the goods/services provided?	<input type="checkbox"/>	<input type="checkbox"/>
Personnel and administration		
	Yes	No
29. Have we drawn up a code of conduct (with guidelines on conflict of interest and rules on acceptance of advantages) for staff members, so that they understand the standards of behaviour the company expects from them?	<input type="checkbox"/>	<input type="checkbox"/>
30. Do we have clear procedures on staff recruitment and staff promotion?	<input type="checkbox"/>	<input type="checkbox"/>
31. Have we established a performance appraisal system for the staff?	<input type="checkbox"/>	<input type="checkbox"/>
32. Do we have any system to monitor staff attendance and overtime work in order to prevent them from fabricating attendance records or over-claiming overtime?	<input type="checkbox"/>	<input type="checkbox"/>
33. Do we have a fair and transparent system to allocate shift duties on a rotational basis and to record the swapping of duties among staff?	<input type="checkbox"/>	<input type="checkbox"/>
34. Do we verify that the wages paid correspond to the actual number of workers and the working hours?	<input type="checkbox"/>	<input type="checkbox"/>
35. Are there any channels for staff to air their opinions, dissatisfactions or grievances?	<input type="checkbox"/>	<input type="checkbox"/>

Extracts from the Law of the People's Republic of China on Foreign-Capital Enterprises

Article 6

The application to establish an enterprise with foreign capital shall be submitted for examination and approval to the department under the State Council which is in charge of foreign economic relations and trade, or to an institution authorised by the State Council. The authorities in charge of examination and approval shall, within 90 days from the date they receives such application, decide whether or not to grant approval.

Article 7

When the application for the establishment of an enterprise with foreign capital is approved, the foreign investor shall, within 30 days from the date of receiving the certificate of approval, apply to the administrative department for industry and commerce for registration in order to obtain a business licence. The date of issue of the business licence of foreign-capital enterprise shall be the date of its establishment.

Article 9

An enterprise with foreign capital shall make investments in China within the period approved by the authorities in charge of examination and approval. If it fails to do so, the administrative departments for industry and commerce shall have the power to cancel its business licence.

The administrative department for industry and commerce shall inspect and supervise the investment situation of an enterprise with foreign capital.

Article 10

In the event of separation, merger or other major change, an enterprise with foreign capital shall report the matter to and seek approval from the authorities in charge of examination and approval, and register the change with the administrative department for industry and commerce.

Article 17

Enterprises with foreign capital shall pay taxes in accordance with relevant State regulations for tax payment, and may enjoy preferential treatment for reduction of or exemption from taxes.

An enterprise with foreign capital that reinvests its profits in China after paying the income tax may, in accordance with relevant State regulations, apply for refund of a part of the income tax already paid on the reinvested amount.

Article 20

With respect to the period of operation of an enterprise with foreign capital, the foreign investor shall report to and secure approval from the authorities in charge of examination and approval. For an extension of the period of operation, an application shall be submitted to the said authorities 180 days before the expiration of the period. The authorities in charge of examination and approval shall, within 30 days from the date of receiving such application, decide whether or not to grant the extension.

Extracts from the Rules for the Implementation of the Law of the People's Republic of China on Foreign-Capital Enterprises

English copy is not available.
Please refer to the Chinese version of the Guide.

Extracts from the Foreign Trade Law of the People's Republic of China

Article 11

The State may put the import and export of certain goods under the control of State-operated trading. Such goods shall only be imported and exported by the authorised enterprises, except the import and export of certain quantities of the goods under State-operated trading which the State permits to be operated by unauthorised enterprises.

The catalogues of the goods under the control of State-operated trading and the authorised enterprises shall be determined, adjusted and published by the department for foreign trade under the State Council in conjunction with the relevant department under the State Council.

Where, in violation of the provisions in the first paragraph of this Article, the goods under State-operated trading are imported or exported without authorisation, the Customs shall not grant to them clearance.

Article 34

In foreign trade activities, none of the following acts may be committed:

- (1) forging or falsifying marks of origin of imported or exported goods; forging, falsifying or dealing in origin certificates of imported or exported goods, import or export licenses, certificates of import or export quotas, or any other import or export certificates;
- (2) obtaining export tax refund by fraudulent means;
- (3) smuggling;
- (4) evading certification, inspection or quarantine which is required by laws and administrative regulations; or
- (5) other acts in violation of the provisions of laws and administrative regulations.

Article 60

The department for foreign trade under the State Council or the relevant department under the State Council may impose a fine of not more than RMB 50,000 yuan on enterprise that, in violation of the provisions in Article 11 of this law and without authorisation, imports or exports the goods subject to control of State-operated trading, and if the circumstances are serious, it may, within three years from the date the administrative penalty decision takes effect, refuse to accept the application submitted by the offender for engaging in the business of import and export of the goods subject to control of State-operated trading, or may withdraw the authorisation granted to the offender for the import and export of other goods subject to control of State-operated trading.

Article 61

Any dealer who imports or exports the goods the import and export of which are prohibited or, without authorisation, imports or exports the goods import and export of which are restricted shall be dealt with and penalised by the Customs in accordance with the provisions of relevant laws and administrative regulations; if its act constitutes a crime, it shall be investigated for criminal responsibility according to law.

Any dealer who imports or exports the technologies the import and export of which are prohibited or, without authorisation, imports or exports the technologies the import and export of which are restricted shall be dealt with and penalised in accordance with the provisions of relevant laws and regulations. Where there are no provisions in laws or administrative regulations to go by, the department for foreign trade under the State Council shall order it to rectify, confiscate its unlawful gains and, in addition, impose a fine of not less than the amount of the unlawful gains but not more than five times that amount. If there are no unlawful gains or such gains are less than 10,000 yuan, a fine of not more than 10,000 yuan but not more than 50,000 yuan shall be imposed. If its act constitutes a crime, it shall be investigated for criminal responsibility according to law.

Within three years from the date the administrative penalty decision or the criminal penalty judgment takes effect, as specified in the preceding two paragraphs, the department for foreign trade under the State Council or the relevant department under the State Council may refuse to accept the application submitted by the offender for import or export quotas or license, or prohibit the offender from engaging in the import or export of relevant goods and technologies for a period of not less than one year but not more than three years.

Article 62

Any dealer that engages in the international trade in services subject to prohibition or, without authorisation, engages in the international trade in services subject to restriction shall be penalised in accordance with the provisions of relevant laws and administrative regulations. Where there are no provisions in laws or administrative regulations to go by, the department for foreign trade under the State Council shall order it to rectify, confiscate its unlawful gains and, in addition, impose a fine of not less than the amount of the unlawful gains but not more than five times that amount. If there are no unlawful gains or such gains are less than 10,000 yuan, a fine of not less than 10,000 yuan but not more than 50,000 yuan shall be imposed. If its act constitutes a crime, it shall be investigated for criminal responsibility according to law.

The department for foreign trade under the State Council may prohibit the offender from engaging in the relevant international trade in services for a period of not less than one year but not more than three years from the date the administrative penalty decision or the criminal penalty judgment takes effect, as specified in the preceding paragraph.

Article 63

Any dealer that violates the provisions in Article 34 of this law shall be penalised in accordance with the provisions of relevant laws and administrative regulations. If its act constitutes a crime, it shall be investigated for criminal responsibility according to law.

The department for foreign trade under the State Council may prohibit the offender from engaging in the relevant foreign trade activities for a period of not less than one year but not more than three years from the date the administrative penalty decision or the criminal penalty judgment takes effect, as specified in the preceding paragraph.

Extracts from the Provisions on Guiding Foreign Investment Direction

(Promulgated by Decree No.346 of the State Council of the People's Republic of China on February 11, 2002)

Article 2

These Provisions are applicable to the projects involving the making of investment to establish Chinese-foreign equity joint ventures, Chinese-foreign contractual joint ventures, or wholly foreign-owned enterprises (hereinafter referred to as foreign invested enterprises) within the territory of our country, as well as to other forms of projects with foreign investment (hereinafter referred to as foreign invested projects).

Article 4

Foreign invested projects shall be classified into four categories: projects to be encouraged, permitted, restricted or prohibited.

Foreign invested projects to be encouraged, restricted or prohibited are listed in the Catalogue for the Guidance of Industries for Foreign Investment. Those other than foreign invested projects to be encouraged, restricted or prohibited shall be foreign invested projects to be permitted, which are not listed in the Catalogue for the Guidance of Industries for Foreign Investment.

Article 5

Foreign invested projects under one of the following circumstances shall be listed as encouraged ones:

- (1) projects applying new agricultural technology, for comprehensive agricultural development, and for development of energy, communications or industry of key raw materials;
- (2) projects employing new high technology and advanced practical technology which can improve performance of products, increase tech-economic efficiency of enterprises, or manufacture new equipment or new materials while the domestic productivity is deficient;
- (3) projects that can meet the demands of market, raise the grade of products, open up new markets or increase the competitive strength of products in international market;
- (4) projects adopting new technology or equipment that can conserve energy and raw materials, utilise resources and renewable resources in a comprehensive way or prevent environmental pollution;

- (5) projects that can make full use of the superiority in human and natural resources in the mid-west regions and that are in conformity with the industrial policies of the State; or
- (6) other circumstances provided for in laws and administrative regulations.

Article 6

Foreign invested projects under one of the following circumstances shall be listed as restricted ones:

- (1) projects with backward technology;
- (2) projects without any benefit to the conservation of resources and the improvement of eco-environment;
- (3) projects involving the exploration and exploitation of any special mineral resource the exploitation of which shall, as provided for by the State, be carried out in a protective way;
- (4) projects involving the industry that is being opened up by the State step by step; or
- (5) other circumstances provided for in laws and administrative regulations.

Article 7

Foreign invested projects under any of the following circumstances shall be listed as prohibited ones:

- (1) projects endangering State security or damaging social and public interests;
- (2) projects causing pollution or damage to environment, jeopardising natural resources or impairing health of human body;
- (3) projects unfavorable to the protection and development of land resources as a result of occupation of large amount of arable lands;
- (4) projects endangering the safety of military installation or the work efficacy thereof;
- (5) projects involving the making of products by utilising the unique craftsmanship or technology of our country; or
- (6) other circumstances provided for in laws and administrative regulations.

Article 8

The Catalogue for the Guidance of Industries for Foreign Investment may provide for that a foreign invested project can be carried out 'only in the form of equity joint venture or contractual joint venture', 'with the Chinese party holding the majority of shares', or 'with the Chinese party holding the relative majority of shares'.

'Only in the form of equity joint venture or contractual joint venture' means that a project can only be operated in the form of Chinese-foreign equity joint venture or Chinese-foreign contractual joint venture; 'with the Chinese party holding the majority of shares' means that the proportion of investment made by Chinese investors into a foreign invested project shall be fifty-one per cent or more; 'with the Chinese party holding the relative majority of shares' means that the proportion of investment made by Chinese investors into a foreign invested project shall be more than the proportion of investment made by any one foreign investor.

Article 9

In addition to the preferential treatment as provided for in relevant laws or administrative regulations, foreign invested projects to be encouraged engaging in construction and operation of energy, communications or urban infrastructural facilities (coal, petroleum, natural gas, electric power, railways, highways, ports, airports, urban roads, disposition of polluted water or rubbish, etc.) which need a large amount of investment but have a long payoff period may, upon approval, have their scope of business relating thereto expanded.

Article 10

Foreign invested projects classified as permitted ones shall, if all of the products are exported directly, be regarded as encouraged ones; foreign invested projects classified as prohibited ones may, if their export sales of products account for not less than 70 per cent of the total sales of products, be regarded as permitted ones upon the approval by the people's governments of provinces, autonomous regions, municipalities directly under the Central Government or cities separately listed on the State plan or by the competent departments of the State Council.

Article 11

Restrictions may be appropriately eased to the foreign invested projects classified as permitted or prohibited ones that can really make full use of the superiority in the mid-west regions, and those listed into the Catalogue of Advantaged Industries for Foreign Investment in Mid-west China may enjoy the preferential policies for foreign invested projects to be encouraged.

Article 12

In the light of the division of existing approval authority, foreign invested projects shall, on the basis of their nature, be subject to examination and approval of, as well as submission for the record to, development planning departments and economic and trade departments respectively; contracts and articles of association of foreign invested enterprises shall be subject to examination and approval of, as well as submission for the record to, foreign trade and economic cooperation departments. Among restricted foreign invested projects, if the foreign investment is less than the limit thereon, such projects shall be subject to examination and approval of the corresponding competent departments of the people's governments of provinces, autonomous regions, municipalities directly under the Central Government or

cities separately listed on the State plan, and meanwhile shall be submitted for the record to the competent departments at the higher level and the competent departments for the same industry; the authority of examination and approval of such projects shall not be delegated to lower levels. Foreign invested projects in the field of trade in services which are to be opened up gradually shall be subject to examination and approval as provided for by the State.

For foreign invested projects involving quotas or licences, applications shall first be made to foreign trade and economic cooperation departments for quotas or licences.

If laws or administrative regulations provide otherwise on the procedures and measures for examination and approval of foreign invested projects, those Provisions shall apply.

Article 13

With regard to foreign invested projects that are examined and approved in violation of these Provisions, the examination and approval authorities at the higher level shall cancel such projects within 30 working days from the date of receipt of the documents of the projects submitted for the record. Their contracts and articles of association shall be invalid. The enterprise registration authorities shall not register these projects, and the Customs shall not handle import or export formalities for such projects.

Article 14

Where an applicant for a foreign invested project has the project approved by fraud or other illegal means, he shall, in light of the seriousness of circumstances, be investigated for legal liability according to law. The examination and approval authorities shall cancel the approval granted to the project, and the relevant competent authorities shall deal with the case according to law.

Article 15

Any staff of the examination and approval authorities abusing their power or neglecting their duties shall be investigated for criminal liability pursuant to the provisions of the criminal law on the crime of abuse of power or the crime of neglect of duty, or shall be given administrative sanctions of recording grave demerit or even heavier if the circumstances are not serious enough for criminal punishment.

Article 16

Investment projects carried out by overseas Chinese or by investors from the Hong Kong Special Administrative Region, Macao Special Administrative Region, or Taiwan region shall be *mutatis mutandis* governed by these Provisions.

Notes on investment procedures in Hong Kong

Company incorporation procedures

Company and business registration *

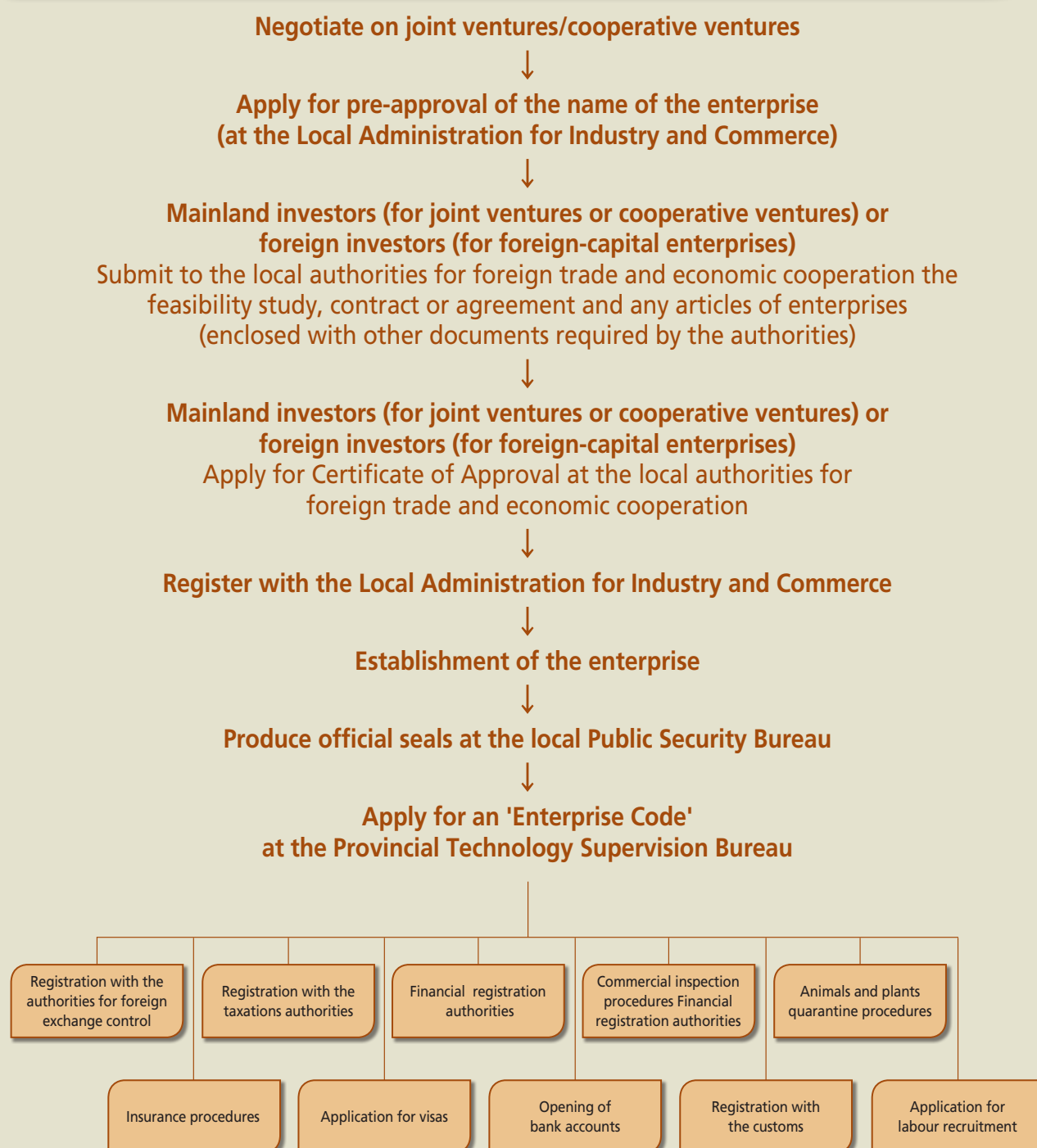
- One director / shareholder (no restriction on the nationality or place of residence of the director / shareholder)
- Minimum amount of nominal / paid-up capital: no restriction
- Time required for registration: 1 working day for electronic submission (www.eregistry.gov.hk) and 4 working days for paper submission

Licences / Legal documents

- Licence / permit applications or trademark registrations specific to various industries are required. For further details, investors may refer to the online Business Licence Information Service of the Support and Consultation Centre for SMEs of the Trade and Industry Department (www.success.tid.gov.hk/tid/eng/blics/index.jsp).
- For requirements stipulated by various departments, such as the Fire Services Department, the Labour Department and the Electrical and Mechanical Services Department, please visit the websites of the respective departments or the website index of the government and related organisations (www.gov.hk/en/about/govdirectory/govwebsite/alphabetical.htm).

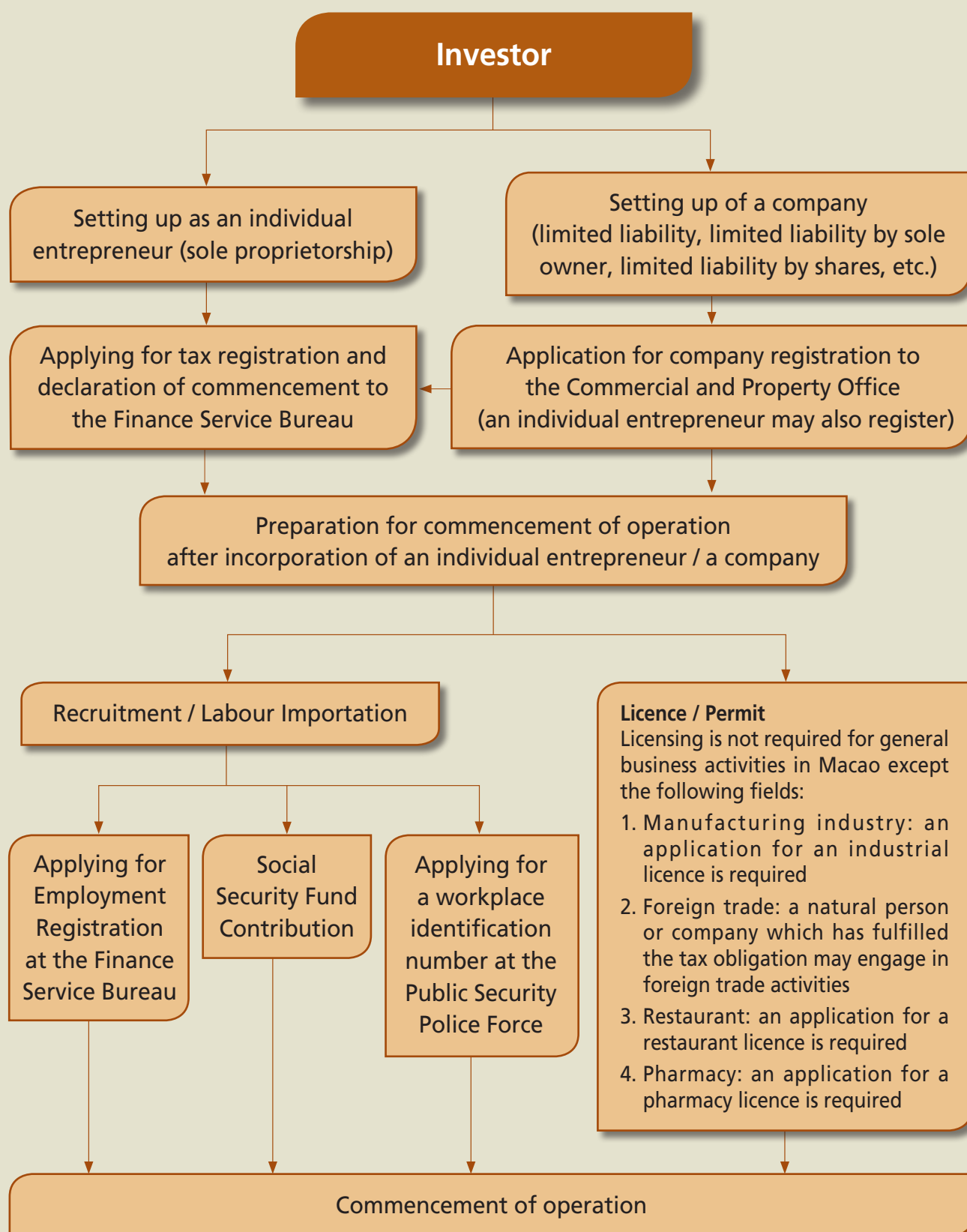
* The One-stop Company and Business Registration Service has been jointly implemented by the Companies Registry and the Inland Revenue Department since 21 February 2011. Upon approval of an application for company incorporation, the Registrar of Companies will issue the Certificate of Incorporation/Registration and the Business Registration Certificate in one go.

Procedures to apply for examination and approval for sino-foreign joint ventures, cooperative enterprises and foreign-capital enterprises



Note: The above flowchart shows the general procedures for setting up a foreign investment enterprise. For specific details, please contact the relevant departments.

Notes on investment procedures in Macao



Note: The above flowchart shows the general procedures for setting up a business. For specific details, please contact the relevant departments or visit the website of the Macao Trade and Investment Promotion Institute : www.imip.gov.mo

Code of conduct — sample

Ethical commitment

1. The *(name of company)* (hereafter referred to as the Company) regards honesty, integrity and fair play as our core values that must be upheld by all directors and staff¹ of the Company at all times. This Code sets out the basic standard of conduct expected of all directors and staff, and the Company's policy on acceptance of advantage and handling of conflict of interest when dealing with the Company's business.

Prevention of bribery

2. The Company prohibits all forms of bribery and corruption. All directors and staff are prohibited from soliciting, accepting or offering any bribe in conducting the Company's business or affairs, whether in Hong Kong or elsewhere. In conducting all business or affairs of the Company, they must comply with the Prevention of Bribery Ordinance (PBO) of Hong Kong and must not:

- (a) solicit or accept any advantage from others as a reward for or inducement to doing any act or showing favour in relation to the Company's business or affairs, or offer any advantage to an agent of another as a reward for or inducement to doing any act or showing favour in relation to his/her principal's business or affairs;
- (b) offer any advantage to any public servant (incl. government/public body employee) as a reward for or inducement to his/her performing any act in his/her official capacity or his/her showing any favour or providing any assistance in business dealing with the Government/a public body; or
- (c) offer any advantage to any staff of a government department or public body while they are having business dealing with the latter.

(The relevant provisions of the PBO are at **Annex 1**.)

Acceptance of advantage

3. It is the Company's policy that directors and staff should not solicit or accept any advantage for themselves or others, from any person, company or organisation having business dealings with the Company or any subordinate, except that they may accept (but not solicit) the following when offered on a voluntary basis:

- (a) advertising or promotional gifts or souvenirs of a nominal value; or
- (b) gifts given on festive or special occasions, subject to a maximum limit of \$ _____ in value; or
- (c) discounts or other special offers given by any person or company to them as customers, on terms and conditions equally applicable to other customers in general.

¹ 'Staff' cover full-time, part-time and temporary staff, except where specified.

4. Gifts or souvenirs described in paragraph 3(a) that are presented to directors and staff in official functions are deemed as offers to the Company. The directors and staff concerned should report the acceptance to the Company and seek direction as to how to handle the gifts or souvenirs from *the approving authority*² using Form A (**Annex 2**). If a director or staff member wishes to accept any advantage not covered in paragraph 3, he/she should also seek permission from the *approving authority* using Form A.

5. However, a director or staff member should decline an offer of advantage if acceptance could affect his/her objectivity in conducting the Company's business or induce him/her to act against the interest of the Company, or acceptance will likely lead to perception or allegation of impropriety.

6. If a director or staff member has to act on behalf of a client in the course of carrying out the Company's business, he/she should also comply with any additional restrictions on acceptance of advantage that may be set by the client (e.g. directors and staff members performing any duties under a government or public body contract will normally be prohibited from accepting advantages in relation to that contract).

Offer of advantage

7. Directors and staff are prohibited from offering advantages to any director, staff member or agent of another company or organisation, for the purpose of influencing such person in any dealing, or any public official, whether directly or indirectly through a third party, when conducting the Company's business. Even when an offer of advantage carries no intention of improper influence, it should be ascertained that the intended recipient is permitted by his/her employer/principal to accept it under the relevant circumstance before the advantage is offered.

Entertainment

8. Although entertainment³ is an acceptable form of business and social behaviour, a director or staff member should avoid accepting lavish or frequent entertainment from persons with whom the Company has business dealing (e.g. suppliers or contractors) or from his/her subordinates to avoid placing himself/herself in a position of obligation.

² Specify the post of the approving authority in the Code and the Form.

³ Entertainment refers to 'entertainment' as defined in the PBO, i.e. food or drink provided for immediate consumption on the occasion, and any other entertainment provided at the same time.

Records, accounts and other documents

9. Directors and staff should ensure that all records, receipts, accounts or other documents they submit to the Company give a true representation of the facts, events or business transactions as shown in the documents. Intentional use of documents containing false information to deceive or mislead the Company, regardless of whether there is any gain or advantage involved, may constitute an offence under the PBO.

Compliance with laws of Hong Kong and in other jurisdictions

10. Directors or staff must comply with all local laws and regulations when conducting the Company's business, and also those in other jurisdictions when conducting business there⁴ or where applicable⁵.

Conflict of interest

11. Directors and staff should avoid any conflict of interest situation (i.e. situation where their private interest conflicts with the interest of the Company) or the perception of such conflicts. When actual or potential conflict of interest arises, the director or staff member should make a declaration to the *approving authority* through the reporting channel using Form B (**Annex 3**).

12. Some common examples of conflict of interest are described below but they are by no means exhaustive:

- (a) A staff member involved in a procurement exercise is closely related to or has financial interest in the business of a supplier who is being considered for selection by the Company.
- (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 involved in the process.
- (c) A director of the Company has financial interest in a company whose quotation or tender is under consideration by the Board.
- (d) A staff member (full-time or part-time) undertaking part-time work with a contractor whom he is responsible for monitoring.

⁴ The 'Business Success: Integrity & Legal Compliance' Corruption Prevention Guide for SMEs in Guangdong, Hong Kong and Macao jointly published by the ICAC, the Guangdong Provincial People's Procuratorate and Commission Against Corruption of Macao provides guidance on the anti-bribery laws in mainland China, Hong Kong and Macao. Directors and staff conducting the Company's business there may find it helpful.

⁵ Some other countries' anti-bribery laws have provisions with extra-territorial effect, e.g. the UK's Bribery Act 2010, the USA's Foreign Corrupt Practices Act.

Misuse of official position, company assets and information

13. Directors and staff must not misuse their official position in the Company to pursue their own private interests, which include both financial and personal interests and those of their family members, relatives or close personal friends.

14. Directors and staff in charge of or having access to any Company assets, including funds, property, information, and intellectual property, should use them solely for the purpose of conducting the Company's business. Unauthorised use, such as misuse for personal interest, is strictly prohibited.

15. Directors and staff should not disclose any classified information of the Company without authorisation or misuse any Company information (e.g. unauthorised sale of the information). Those who have access to or are in control of such information, including information in the Company's computer system, should protect the information from unauthorised disclosure or misuse. Special care should also be taken in the use of any personal data, including directors', staff's and customers' personal data, to ensure compliance with Hong Kong's Personal Data (Privacy) Ordinance.

Outside employment

16. If a staff member wishes to take up employment outside the Company, he must seek the prior written approval of *the approving authority*. *The approving authority* should consider whether the outside employment would give rise to a conflict of interest with the staff member's duties in the Company or the interest of the Company.

Relationship with suppliers, contractors and customers

Gambling

17. Directors and staff are advised not to engage in frequent gambling activities (e.g. mahjong) with persons having business dealings with the Company.

Loans

18. Directors and staff should not accept any loan from, or through the assistance of, any individual or organisation having business dealings with the Company. There is however no restriction on borrowing from licensed banks or financial institutions.

[The Company may wish to include other guidelines on the conduct required of directors and staff in their dealings with suppliers, contractors, customers, and other business partners as appropriate to specific trades.]

Compliance with the Code

19. It is the responsibility of every director and staff member of the Company to understand and comply with this Code, whether performing his duties of the Company in or outside Hong Kong. Managers and supervisors should also ensure that the staff under their supervision understand well and comply with this Code.

20. Any director or staff member in breach of this Code will be subject to disciplinary action, including termination of appointment. Any enquiries about this Code or reports of possible breaches of this Code should be made to *post of a designated senior staff member*. In cases of suspected corruption or other criminal offences, a report should be made to the appropriate authority.

(Name of Company)

Date :

Extracts of the Prevention of Bribery Ordinance (Cap. 201)

Section 9

- (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) 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 4

- (1) Any person who, whether in Hong Kong or elsewhere, without lawful authority or reasonable excuse, offers any advantage to a public servant as an inducement to or reward for or otherwise on account of that public servant's-
- (a) performing or abstaining from performing, or having performed or abstained from performing, any act in his capacity as a public servant;
 - (b) expediting, delaying, hindering or preventing, or having expedited, delayed, hindered or prevented, the performance of an act, whether by that public servant or by any other public servant in his or that other public servant's capacity as a public servant; or
 - (c) assisting, favouring, hindering or delaying, or having assisted, favoured, hindered or delayed, any person in the transaction of any business with a public body,
- shall be guilty of an offence.
- (3) If a public servant other than a prescribed officer solicits or accepts an advantage with the permission of the public body of which he is an employee being permission which complies with subsection (4), neither he nor the person who offered the advantage shall be guilty of an offence under this section.

Section 8

- (1) Any person who, without lawful authority or reasonable excuse, while having dealings of any kind with the government through any department, office or establishment of the government, offers any advantage to any prescribed officer employed in that department, office or establishment of the government, shall be guilty of an offence.
- (2) Any person who, without lawful authority or reasonable excuse, while having dealings of any kind with any other public body, offers any advantage to any public servant employed by that public body, shall be guilty of an offence.

Section 2

'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.

Section 19

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.

(Company name)
Report on gifts/advantages received

Part A – To be completed by receiving staff

To : **(Approving authority)**

Description of offeror:

Name & title: _____

Company: _____

Relationship (business / personal): _____

Occasion on which the gift/advantage was / is to be received : _____

Description & (assessed) value of the gift/advantage: _____

Suggested method of disposal:

Remark

() Retain by the receiving staff _____

() Retain 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 – To be completed by approving authority

To : **(Name of receiving staff)**

The recommended method of disposal is **approved / not approved*. **The gift/advantage concerned should be disposed of by way of :* _____

(Date)

(Name of approving authority)
(Title / department)

** Delete as appropriate*

(Company name)
Declaration of conflict of interest

Part A – Declaration *(To be completed by declaring staff)*

To : **(Approving authority)** via **(supervisor of the declaring staff)**

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

Persons/companies with whom/which I have official dealings
My relationship with the persons/companies (e.g. relative)
Relationship of the persons/companies with our Company (e.g. supplier)
Brief description of my duties which involved the persons/companies (e.g. handling of tender exercise)

(Date)

(Name of declaring staff)
(Title / department)

Part B – Acknowledgement *(To be completed by approving authority)*

To : **(Declaring staff)** via **(supervisor of the declaring staff)**

Acknowledgement of declaration

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

- ☐ 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, and you must uphold the Company's interest without being influenced by your private interest.
- ☐ Others (please specify) : _____

(Date)

(Name of approving authority)
(Title / department)

* Delete as appropriate

Declaration of company code of conduct — sample

(Name of company) believes that honesty, integrity and fair play are important assets, and that they are crucial to the long-term development and success of the Company.

It is therefore the responsibility of all staff members to observe the laws and regulations of the jurisdiction where they are located, and to maintain a high standard of business/professional ethics when conducting business.

It is the policy of the Company to prohibit staff members from soliciting or accepting any illegal advantage from clients or suppliers. Staff should also avoid situations where their personal interests may be in conflict with their official duties. If such a conflict arises, a declaration must be made to the Company. It is also the policy of the Company to prohibit malpractice, such as misappropriation of Company property, misuse of confidential information, falsification of accounts and documents, and so on.

Any staff member breaching the Company's code of conduct will be subject to disciplinary action. Where any staff member is suspected of having committed corruption, deception or other criminal offences, the Company will report them to the anti-corruption agency/law enforcement authority of the jurisdiction where the offence took place.

For enquiries, please contact (name of Ethics Compliance Officer).

Conflict of interest clauses/acceptance of advantages/employment contracts/appointment letters — sample clauses

The following clauses could be inserted into the employment contracts / appointment letters:

1. Other than the salary, rewards and benefits specified in this agreement, you must seek permission from the Company for the acceptance of any form of reward and advantage in connection with your work.
2. At any time during this agreement, you must inform the Company if you or your immediate family has any financial interest in any business with which the Company has business dealings or which competes with the Company.
3. Unless prior permission is given by the Company, you or your immediate family must not accept any personal loan from the Company's suppliers, clients or business associates. The same applies to accepting guarantee for loans and special commercial discounts. Normal borrowings from banks or other licensed financial institution are, however, not restricted.
4. You must obtain prior permission from the Company for taking up any outside work.
5. You should report to the management promptly should you find any suspected illegal behaviour in the company or any breaches of the Company's requirements. In case of suspected corruption or other criminal offences, a report will be made to the ICAC or the appropriate authorities.

Letter to suppliers and companies having business dealings — sample

(Company Name)

We believe in honesty and fair play and consider that gifts in business are unnecessary and might even jeopardize a cordial and mutually beneficial business relationship. We, therefore, do not permit our staff to ask for any advantage, including gifts, money or rebate, in business dealings. We have enforced a strict Code of Conduct with provisions on solicitation and acceptance of advantages and that breaches would result in disciplinary action. We may also consider reporting the matter to the ICAC. We therefore seek your co-operation not to offer any advantage to our staff in business dealings.

For your information, a copy of our Code of Conduct is enclosed.

Checklist of core competencies for assessing staff performance

Organisational or job knowledge; professional knowledge and expertise

- Possess and apply the knowledge required to achieve organisational goals

Relationship with business associates and clients

- Adopt a client-focused approach and establish an interpersonal network to gain the and support of clients and contractors

Analytical and decision making skills*

- Know the information and external factors affecting the organisation for analysis and decision making

Planning and resource management*

- Plan and monitor work progress so as to deploy resources effectively; improve work efficiency by adopting new ideas and implementing new practices

Leadership*

- Build up good working relationships with staff, set up departmental goals and nurture a sense of belonging among staff

Staff management*

- Set up clear work targets and standards for staff compliance and provide adequate training to develop their potential

Communication skills

- Possess good spoken and written skills
- Maintain sound rapport with people

Initiative

- Ready to take up responsibilities
- Uphold high ethical standards, and devote oneself to one's organisation under all circumstances
- Brace oneself for challenges/pressures and turn risks into opportunities

Communication skills

- Strive for excellence through lifelong learning

**Applicable to persons at management level only*

Appendix

16

Ethics aptitude test

This test comprises a total of 20 scenarios. Please tick the appropriate box to indicate if you agree or disagree on how the scenario is handled.

Scenario	Strongly agree	Agree	Neither agree nor disagree	Disagree	Strongly disagree
1. It is already very late when Peter leaves home for work. Noting the long queue at the bus stop, he knows he will probably be late for work as he has to wait for at least several buses. Therefore, when he spots a familiar neighbour at the front of the queue, he greets him and jumps the queue immediately, having no regard for the feelings of other people in the queue. As a result, he manages to get to work on time.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2. When Susan pays her mobile telephone bill at a telecommunications company, a staff member there mistakenly thinks she is eligible for the privileged plan, so he charges her 50% of the monthly fee. After having second thoughts, Susan tells the staff member that she should be paying the full charges.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3. Michael's son has joined a model-making competition organised by his primary school. Participants are allowed to complete the models at home. In order to help his son win the competition, Michael, who is adept in model making, finishes the model for his son.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Scenario		Strongly agree	Agree	Neither agree nor disagree	Disagree	Strongly disagree
4.	Having heavy gambling debts, Jenny's brother borrows money from his family pretending that he needs cash flow for his business and asks Jenny to keep this secret. Jenny loathes seeing the relationship between her brother and other family members worsening, so she agrees to withhold the truth for him.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5.	Mary has dinner with her friends at a seafood restaurant. When settling the bill, one of her friends notices that the amount is 20% less than expected as several dishes have not been charged for. Mary tells the captain about it and pays the original price.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
6.	Stephen often finds his colleagues, whether intentionally or otherwise, bringing home the company's stationery for personal use. Though his colleagues do not take it seriously, it is in fact a breach of the company's regulations, and Stephen decides to report it to his supervisor.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
7.	Fred is a transportation worker. This morning when he moves the furniture for a customer, he carelessly leaves a scratch on a valuable rosewood coffee table. Pretending nothing has happened, Fred does not tell the customer about it.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
8.	Your sister's daughter will soon start her primary education. Since your mother is living in a district with many well-known schools, your sister uses your parents' address to apply for the desired school for her daughter.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Scenario		Strongly agree	Agree	Neither agree nor disagree	Disagree	Strongly disagree
9.	During a crucial football match, Raymond suddenly loses his footing and falls within the other team's penalty area. The referee judges that he is tripped by a player of the other team and awards a penalty. Raymond realises that they are into extra time and that his team may advance to the next stage if only they can get one more chance with the penalty. He therefore does not tell the referee that the other team has not infringed the regulation.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
10.	Uncle Wing is the caretaker of a building and one of his tasks is to take charge of the property of the incorporated owners. The chairman of the incorporated owners often takes for his own consumption the spare electric light bulbs to be used for the lift lobby. He even asks Uncle Wing not to put it on record. Uncle Wing turns down his request.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
11.	While surfing the internet, Norman gets linked to a website offering free downloads of pop songs. He later learns that it is an illegitimate website, but he continues to use its services as he only downloads a few songs every month and will delete them after listening to them.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
12.	Angel accidentally comes to learn that her colleague has been 'moonlighting' after office hours. As it has nothing to do with her and the colleague has been nice to her, she decides to say nothing about it.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Scenario		Strongly agree	Agree	Neither agree nor disagree	Disagree	Strongly disagree
13.	Alfred is the personnel manager of a company which is conducting a recruitment exercise. In a family gathering, he learns that his nephew has applied for one of the posts. In a chat, he tells his nephew about the company's selection criteria. While other candidates may not get hold of such information, Alfred does not consider it to be a disclosure of examination questions and he is only too happy to do his nephew a favour.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
14.	Nancy suffers from a hand injury when playing tennis with a friend. In order to get extra sick leave, she exaggerates her injury and is eventually granted one week's paid sick leave.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
15.	As a car salesman, Wilson finds that his major source of income comes from commission. Two new car models have been put on sale recently and one of them is a sports car which offers a higher rate of commission. In order to earn more commission, Wilson recommends the sports car to a customer who has just obtained his driving licence and cannot handle the sports car.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Scenario		Strongly agree	Agree	Neither agree nor disagree	Disagree	Strongly disagree
16.	Ken is a night-shift taxi driver. Recently he has become acquainted with a customer who needs to travel a long way to get home after working late at night. On one occasion when Ken drives the frequent customer home, the latter asks for a 20% discount on the taxi fare. He further asks for the receipt with the original taxi fare printed on it so that he can claim a travelling allowance from his company. In return, he promises to hire Ken for future late night trips, but Ken turns down his request.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
17.	To celebrate a friend's birthday, Jane and her friends form a pool of money to buy a present for the friend. Jane is responsible for buying the present. The gift shop where Jane buys the present will give out a vacuum cup as a gift for every purchase of \$500 to mark its anniversary. As the vacuum cup is not of much value, she just keeps the cup for herself without telling her friends about it.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
18.	A competing company has agreed to pay Eddy a high salary on condition that he has to bring the competitor's newly developed production technique to the new company. Eddy accepts the offer immediately because he knows the new technique well, though he is not working as a researcher in the production unit. Besides, his current employment contract does not contain any regulations governing his conduct after he leaves the company.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Scenario		Strongly agree	Agree	Neither agree nor disagree	Disagree	Strongly disagree
19.	When Danny queues up at a bank's teller machine late one night, the man in front of him forgets to take the money from the machine. Since it is only a few hundred dollars and the man has already gone, Danny decides not to run to tell him, nor does he take the money away.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
20.	Charlene works with the loans department of a bank. One of her close friends applies for a loan from the bank to pay for a surgical operation. Nearing the completion of the loan processing formalities, Charlene discovers that the submitted documents are incomplete and one verifying document is missing. However, based on their friendship, Charlene approves the loan without hesitation and asks her friend to submit the required document immediately afterwards.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Calculation of scores

Scenario	Strongly agree	Agree	Neither agree nor disagree	Disagree	Strongly disagree
1	1	2	3	4	5
2	5	4	3	2	1
3	1	2	3	4	5
4	1	2	3	4	5
5	5	4	3	2	1
6	5	4	3	2	1
7	1	2	3	4	5
8	1	2	3	4	5
9	1	2	3	4	5
10	5	4	3	2	1
11	1	2	3	4	5
12	1	2	3	4	5
13	1	2	3	4	5
14	1	2	3	4	5
15	1	2	3	4	5
16	5	4	3	2	1
17	1	2	3	4	5
18	1	2	3	4	5
19	1	2	3	4	5
20	1	2	3	4	5

Analysis*

81 - 100 points You are an upright and honest person who will not give up your principles for petty advantages, nor will you drift with the tide. You can still uphold your principles even when faced with temptation. You deserve your employer's trust.

61 – 80 points You are a prudent person who will not casually commit any breaches just for immediate benefits. However, you may sometimes turn a blind eye to irregularities, showing that you cannot always stick to your principles or follow regulations. If only you can be more cautious when making ethical judgments, you will be looked upon as an employee worthy of trust.

41 – 60 points You are a person of loose principles who can never make up your mind when encountering ethical dilemmas. Being indecisive and too concerned about the perception of other people, sometimes you can only perceive the immediate consequences but fail to make a proper judgment from different and long-term perspectives. Even with good intentions, you may end up with bad results. You need to learn how to make objective judgment calls and adhere to correct principles.

20 – 40 points You are a person who covets small gains and is willing to do anything to obtain advantages. As a result, the negative impact of your acts on your company, friends and family are often neglected. You have to re-adjust your values and uphold fairness and honesty in order to gain the trust of your superiors and colleagues.

* The ethics aptitude test is for general reference only. Please consult professionals if more in-depth analysis is required.

Best practice modules published by the Corruption Prevention Department of the ICAC

The Corruption Prevention Department of the ICAC of Hong Kong has developed best practice modules (BPMs) tailored for private sector companies and public bodies on how to plug corruption loopholes in various functional areas. The BPMs cover the following areas and can be used by persons in charge of these organisations to review whether there are adequate controls in place.

1.	Corruption prevention guide for tertiary education institutions — Administration of donations — Technology transfer and commercialisation — Procurement — Administration of outside practice — Financial reporting
2.	Governance and internal control of estate agencies
3.	Governance of National Sports Associations
4.	Hotel management
5.	Chain stores and supermarkets – control of sales of high-demand goods
6.	Internal control in social enterprises
7.	Corruption prevention guide for testing and certification industry
8.	Management of obstetric services – A corruption prevention guide for private hospitals
9.	Strengthening integrity and accountability – Administration of government funds
10.	Strengthening integrity and accountability – Grantee's guidebook
11.	Management of work consultancies
12.	Procurement
13.	Construction quality control testing
14.	Travel agent operation
15.	Management of catering operations
16.	Management of supermarket operations
17.	Good governance and internal control – A corruption prevention guide for listed companies
18.	Verification of insurance claims
19.	'Governance and internal control' – A best practice checklist (for use by Small and Medium Enterprises)
20.	Management of charities and fund-raising activities
21.	Good governance and internal control in public organisations
22.	Staff administration
23.	Stores management
24.	Governance and internal control in schools
25.	Letting and administration of works contracts
26.	Governance and internal control in non-governmental organisations
27.	Contracting out cleaning and security contracts
28.	Management of donations for naming rights

Interested parties can check out the latest list of BPMs or download their full versions from the ICAC website (www.icac.org.hk).

Appendix 18

Contact information of organisations providing services to business operators in Hong Kong

(I) Service organisations

1. Relevant government departments

Name of Organisation	Address	Telephone	Fax	Email	Website
Companies Registry	14/F, High Block, Queensway Government Offices, 66 Queensway, Hong Kong	(852) 2234 9933	(852) 2596 0585	crenq@cr.gov.hk	www.cr.gov.hk
Inland Revenue Department	Business Registration Office: 4/F, Revenue Tower, 5 Gloucester Road, Wan Chai, Hong Kong	(852) 2594 3149 (852) 2594 3146	(852) 2824 1482	taxbro@ird.gov.hk	www.ird.gov.hk
Hong Kong Customs and Excise Department	222 Java Road, North Point, Hong Kong	(852) 2815 7711	(852) 2542 3334	customsenquiry@customs.gov.hk	www.customs.gov.hk
Hong Kong Fire Services Department	Licensing and Certification Command: 5/F, South Wing, Fire Services Headquarters Building, 1 Hong Chong Road, Tsim Sha Tsui East, Kowloon.	(852) 2733 7619	(852) 2367 3631	hkfsdenq@hkfsd.gov.hk	www.hkfsd.gov.hk
Environmental Protection Department	33/F-34/F, 40/F & 45/F-48/F, Revenue Tower, 5 Gloucester Road, Wan Chai, Hong Kong	(852) 2838 3111	(852) 2838 2155	enquiry@epd.gov.hk	www.epd.gov.hk
Food and Environmental Hygiene Department	44/F Queensway Government Offices, 66 Queensway, Hong Kong	(852) 2868 0000	(852) 2869 0169	enquiries@fehd.gov.hk	www.fehd.gov.hk
Intellectual Property Department	24/F, Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong	(852) 2961 6901	(852) 2838 6315 (852) 2838 6082 (852) 2574 4345	enquiry@ipd.gov.hk	www.ipd.gov.hk
Labour Department	16/F, Harbour Building, 38 Pier Road, Central, Hong Kong	(852) 2717 1771	(852) 2544 3271	enquiry@labour.gov.hk	www.labour.gov.hk
Trade and Industry Department	Trade and Industry Department Tower, 700 Nathan Road, Mongkok, Kowloon	(852) 2392 2922 (852) 2398 5133	(852) 2787 7422	enquiry@tid.gov.hk	www.tid.gov.hk
Transportation Department	3/F, United Centre, 95 Queensway, Hong Kong	(852) 2804 2600	(852) 2804 2652	tdenq@td.gov.hk	www.td.gov.hk
InvestHK	25/F, Fairmont House, 8 Cotton Tree Drive, Central, Hong Kong	(852) 3107 1000	(852) 3107 9007	enq@investhk.gov.hk	www.investhk.gov.hk
Support and Consultation Centre for SMEs, Trade and Industry Department	M/F, Trade and Industry Department Tower, 700 Nathan Road, Mongkok, Kowloon, Hong Kong	(852) 2398 5133	(852) 2737 2377	success@tid.gov.hk	www.success.tid.gov.hk

2. Public organisations

Name of Organisation	Address	Telephone	Fax	Email	Website
Securities and Futures Commission	35/F, Cheung Kong Center 2 Queen's Road Central, Hong Kong	(852) 2840 9222	(852) 2521 7836	enquiry@sfc.hk	www.sfc.hk
Hong Kong Trade Development Council	38/F, Office Tower, Convention Plaza, 1 Harbour Road, Wan Chai, Hong Kong	(852) 1830 668	(852) 2824 0249	hktcd@hktcd.org	www.hktcd.com
Hong Kong Productivity Council	HKPC Building, 78 Tat Chee Avenue, Kowloon	(852) 2788 5678	(852) 2788 5900	hkpcenq@hkpc.org	www.hkpc.org
Hong Kong Science and Technology Parks Corporation	8/F Bio-Informatics Centre, Hong Kong Science Park, No.2 Science Park West Ave, Sha Tin, New Territories	(852) 2629 1818	(852) 2629 1833	enquiry.marketing@hkstp.org	www.hkstp.org
Hong Kong Export Credit Insurance Corporation	2/F., Tower 1, South Seas Centre, 75 Mody Road, Tsim Sha Tsui East, Kowloon	(852) 2732 9988	(852) 2722 6277	info@hkeic.com	www.hkeic.com

(II) Professional service organisations

1. Chambers of commerce providing support for business organisations

Name of Organisation	Address	Telephone	Fax	Email	Website
Federation of Hong Kong Industries	31/F, Billion Plaza, 8 Cheung Yue Street, Cheung Sha Wan, Kowloon	(852) 2732 3188	(852) 2721 3494	fhki@fhki.org.hk	www.industryhk.org
The American Chamber of Commerce	Room 1904, Bank of America Tower, 12 Harcourt Road, Admiralty, Hong Kong	(852) 2530 6900	(852) 2810 1289	amcham@amcham.org.hk	www.amcham.org.hk
The Chinese General Chamber of Commerce	4/F, 24-25 Connaught Road Central, Hong Kong	(852) 2525 6385	(852) 2845 2610	cgcc@cgcc.org.hk	www.cgcc.org.hk
The Chinese Manufacturers' Association of Hong Kong	CMA Building, 64-66 Connaught Road Central, Hong Kong	(852) 2545 6166	(852) 2541 4541	info@cma.org.hk	www.cma.org.hk
The Hong Kong Chinese Enterprises Association	Room 2104-6, Harbour Centre, 25 Harbour Road, Wanchai, Hong Kong	(852) 2827 2831	(852) 2827 2606	info@hkcea.com	www.hkcea.com
The Hong Kong General Chamber of Commerce	22/F, United Centre, 95 Queensway, Hong Kong	(852) 2529 9229	(852) 2527 9843	chamber@chamber.org.hk	www.chamber.org.hk

2. Major chambers of commerce for SMEs and cross-boundary business in Hong Kong

Name of Organisation	Address	Telephone	Fax	Email	Website
The Hong Kong General Chamber of Small and Medium Business	Flat D, 11/F, Kaiser Estate Phase 1, 41 Man Yue Street, Hung Hom, Kowloon	(852) 2325 9189	(852) 2329 3749	secretariat@hkgcsmb.org.hk	www.hkgcsmb.org.hk
Hong Kong-Mainland Joint Business Liaison Committee	(Secretariat) Federation of Hong Kong Industries	(852) 2117 1221	—	fhki@fhki.org.hk	www.hkchinabiz.org.hk
Hong Kong Chamber of Commerce in China	Room 916, Block 1, Guanghua Chang'an Building, 7 Jianguomen Neidajie, Beijing, China	(86) 010 65101583	(86) 010 65101584	hkccc@hkccc.com.cn	www.hkccc.com.cn

Due to space limitation, we are unable to include information of all chambers of commerce. Investors are advised to visit the Trade and Industry Department website (www.tid.gov.hk) for more information.

Appendix 19

Contact information of organisations providing services to business operators in Guangdong

(I) Service organisations

1. Relevant government departments

Name of Organisation	Address	Telephone (Domestic)	Telephone (International)	Postal Code	Website
Department of Foreign Trade and Economic Cooperation of Guangdong Province	351 Tianhe Road, Guangzhou	020—38802165	8620—38802165	510620	www.gddoftec.gov.cn
Development and Reform Commission of Guangdong Province	305 Dongfeng Central Road, Guangzhou	020—83484985	8620—83484985	510031	www.gddpc.gov.cn
The Economic and Information Commission of Guangdong Province	100 Jixiang Road, Guangzhou	020—83133200	8620—83133200	510030	www.gdet.gov.cn
Guangdong Province Administration for Industry and Commerce	1 Tiyu Xi Heng Jie, Guangzhou	020—85584330	8620—85584442	510620	www.gdgs.gov.cn
Department of Environmental Protection of Guangdong Province	213 Longkou Xi Road, Guangzhou	020—87532329	8620—87532329	510630	www.gdepb.gov.cn
Department of Health of Guangdong Province	17 Xianlie Road South, Guangzhou	020—83828646	8620—83828646	510060	www.gdwst.gov.cn
Guangdong Provincial Public Security Department	97 Huanghua Road, Guangzhou	020—83832980	8620—83832980	510050	www.gdga.gov.cn
Labour and Social Security Department of Guangdong Province	88 Jiaoyu Road, Guangzhou	020—83332026	8620—83332026	510630	www.gdhrss.gov.cn
Guangdong Sub-administration of China Customs	53 Shamian Mian Road, Guangzhou	020—81108000	8620—81108000	510130	guangdong_sub.customs.gov.cn
Guangdong Provincial Office, State Administration of Taxation	19 Huacheng Main Road, Tianhe District, Guangzhou	020—37632888	8620—37632888	510623	www.gd-n-tax.gov.cn
Guangdong Provincial Local Taxation Bureau	600 Tianhe Road North, Guangzhou	020—85299032	8620—85299032	510630	www.gdltax.gov.cn
State Administration of Foreign Exchange, Guangdong Branch	137 Yanjiang North Road, Guangzhou	020—83288685	8620—83288685	510120	www.safe.gov.cn
Guangdong Entry-Exit Inspection and Quarantine Bureau	66 Huacheng Main Road, Zhujiang Xin Cheng, Guangzhou	020—38290073	8620—38290073	510623	www.gdcqi.gov.cn
Foreign Affairs Office, People's Government of Guangdong Province	45 Shamian Main Road, Guangzhou	020—81218888	8620—81218888	510130	www.gdfao.gd.gov.cn
Administration of Quality and Technology Supervision of Guangdong Province	363 Huangpu Dadao Road West, Tianhe District, Guangzhou	020—38835114	8620—38835114	510627	www.gdqts.gov.cn

(II) Professional service organisations

1. Major banks in Guangdong

Name of Organisation	Address	Telephone (Domestic)	Telephone (International)	Postal Code	Website
The People's Bank of China (Guangzhou Branch)	137 Yanjiang Road West, Guangzhou	020—81322411	8620—81322411	510120	guangzhou.pbc.gov.cn
Bank of China, Branch of Guangdong Province	197 Dongfeng Road West, Guangzhou	020—83398888	8620—83398888	510180	www.bocgd.com
Industrial and Commercial Bank of China, Branch of Guangdong Province	123 Yanjiang Road West, Guangzhou	020—81302130	8620—81302130	510120	www.gd.icbc.com.cn
China Construction Bank, Branch of Guangdong Province	509 Dongfeng Road Central, Guangzhou	020—83608888	8620—83608888	510045	www.ccb.com/gd
Agricultural Bank of China, Branch of Guangdong Province	425 Zhujiang Road East, Zhujiang Xin Cheng, Guangzhou	020—38008888	8620—38008888	510623	www.abchina.com/cn/branch/gd
Bank of Communications, Guangdong Branch	123 Jiefang Road South, Guangzhou	020—83270008	8620—83270008	510120	www.bankcomm.com/guangdong
China Guangfa Bank	713 Dongfengdong Road Guangzhou	020—38323832	8620—38323832	510080	www.cgbchina.com.cn

2. Consultation, patents, trademarks, etc

Name of Organisation	Address	Telephone (Domestic)	Telephone (International)	Postal Code	Website
Guangdong WTO Affairs Consultation Service Centre	11/F, 774 Dongfeng Dong Road, Guangzhou	020—87337616	8620—87337616	510087	www.gdwto.org.cn
Guangdong Province Foreign Trade Development Division	11/F, 774 Dongfeng Dong Road, Guangzhou	020—87337769	8620—87337769	510087	www.gdwto.org.cn
Guangdong Provincial Quota License Affairs Bureau	31/F, Guangdong Foreign Trade & Economic Building, 351 Tianhe Road, Guangzhou	020—38819386	8620—38819386	510620	www.gddoftec.gov.cn
Guangdong Board of Investment Promotion	4/F, Guangdong Foreign Trade & Economic Building, 351 Tianhe Road, Guangzhou	020—38819376(6)	8620—38819376(6)	510620	www.gdbip.org.cn
Guangdong Complaints Centre for Foreign Investment	Room 3120, Guangdong Foreign Trade & Economic Building, 351 Tianhe Road, Guangzhou	020—38819398(9)	8620—38819398(9)	510620	—
Guangzhou Zhiyou Patent and Trademark Agency Co Ltd	Suite 2604, Yuehai Group Building, 555 Dong Feng Dong Road, Guangzhou	020—87684609	8620—87684609	510070	www.gdzhijyou.com
Guangdong Provincial Trademark Service	15/F, West Tower, Fuxing Commercial Building, 159 Huangpu Dadao Road West, Tianhe District, Guangzhou	020—87563998	8620—87563998	510620	www.gdpt.com.cn
Guangdong Province Land Valuation Service	Unit 210, 2/F, Leijing Court, No. 3, 10 Zhiyou Second Cross Road, Guangzhou	020—87752493 (fax)	8620—87752493 (fax)	510600	—
Guangdong Provincial Notary	2/F, 26 Cangbian Road, Guangzhou	020—83326533	8620—83326533	510030	www.gd-notary.com

(III) Useful websites

Ministry of Commerce of the People's Republic of China
www.mofcom.gov.cn

Guangdong Price Information Website
www.gdpi.gov.cn

Contact information of organisations providing services to business operators in Macao

(I) Service organisations

1. Relevant government departments

Name of Organisation	Address	Telephone	Fax	Email	Website
Macao Trade and Investment Promotion Institute	World Trade Centre Building, 1st & 4th Floors, 918, Avenida da Amizade, Macao	(853) 2871 0300 (853) 2888 1212	(853) 2859 0309	ipim@ipim.gov.mo	www.ipim.gov.mo
Commerce and Movable Property Registry	Rua do Campo, n.º 162, Edifício Administração Pública, 1.º andar, Macau	(853) 2837 4371 (853) 2837 4374	(853) 2833 0741	crcbm@dsaj.gov.mo	www.dsaj.gov.mo
Financial Services Bureau	Av. da Praia Grande, No.575, 579 e 585, Macau	(853) 2833 6366	(853) 2830 0133	dsfinfo@dsf.gov.mo	www.dsf.gov.mo
Macao Economic Services	Rua Dr. Pedro José Lobo, 1-3, Luso International Bank Building, 6/F., Macao	(853) 2856 2622	(853) 2871 2552	info@economia.gov.mo	www.economia.gov.mo
Civic and Municipal Affairs Bureau	Avenida de Almeida Ribeiro, No. 163, IACM Building	(853) 2838 7333	(853) 2833 6477	webmaster@iacm.gov.mo	www.iacm.gov.mo
Macau Government Tourist Office	Alameda Dr. Carlos d'Assumpcao, n.ºs 335-341, Edifício "Hot Line", 12º andar, Macao	(853) 2831 5566 (853) 2851 3355	(853) 2851 0104	mgto@macautourism.gov.mo	www.macautourism.gov.mo
Labour Affairs Bureau	Edifício Advance Plaza sito na Avenida do Dr. Francisco Vieira Machado, nos. 221 a 279, em Macao	(853) 2856 4109	(853) 2855 0477	dsalinfo@dsal.gov.mo	www.dsal.gov.mo
Fire Services Bureau	Av. Doutor Stanley Ho, Macao	(853) 8989 1373 (853) 8989 1374	(853) 2836 1128	-	www.fsm.gov.mo/cb
Transport Bureau	Estrada de D. Maria II, N.º33, Macao	(853) 8866 6666	(853) 2875 0626	info@dsat.gov.mo	www.dsat.gov.mo
Macao Monetary Authority	Calçada do Gaio, No. 24 – 26, Macao	(853) 2856 8288	(853) 2852 3622	general@amcm.gov.mo	www.amcm.gov.mo
Department of Pharmaceutical Affairs, Health Bureau	Avenida Sidónio Pais, n.º 51, Edif. "China Plaza", 1º a 4º andar	(853) 8598 3508 (853) 8598 3501	(853) 2852 4016	daf@ssm.gov.mo	www.ssm.gov.mo
Macao Customs Service	Rua S. Tiago da Barra, Doca D. Carlos I, SW, Customs Headquarter, Macao	(853) 2855 9944	(853) 2837 1136	info@customs.gov.mo	www.customs.gov.mo
Human Resources Office	Avenida do Dr. Rodrigo Rodrigues, NO. 614A-640, Long Cheng Building, Floor 9 ~ 11, Macao	(853) 2833 6960	(853) 2871 2749	info@grh.gov.mo	www.grh.gov.mo

2. Public utilities

Name of Organisation	Address	Telephone	Fax	Email	Website
Macao Industrial Parks Development Co. Ltd.	Praceta do Parque Industrial da Ilha Verde, Posto Fronteiriço do Parque Industrial Transfronteiriço, 6.o andar, Macau	(853) 2878 6636	(853) 2878 5374	sdpim@macau.ctm.net	www.sdpim.com.mo
Macao Productivity and Technology Transfer Center	Rua de Xangai n.º175, Edifício ACM, 6.º-7.º andares, Macau	(853) 2878 1313	(853) 2878 8233	cpttm@cpttm.org.mo	www.cms.cpttm.org.mo

(II) Professional service organisations

1. Chambers of commerce providing support for business organisations or SMEs

Name of Organisation	Address	Telephone	Fax	Email	Website
Macao Chamber of Commerce	Rua de Xangai 175, Ed. ACM. 5, Macau	(853) 2857 6833	(853) 2859 4513	acmmcc@macau.ctm.net	www.acm.org.mo
The Macao Chinese Enterprises Association	Avenida do Dr.Rodrigo Rodrigues 223-225 Edif. Nam Fong, 13 andar, Macao	(853) 8391 2368	(853) 2871 2877	-	-

Due to space limitation, we are unable to include information of all chambers of commerce. Investors are advised to visit the Macao Trade and Investment Promotion Institute website (www.ipim.gov.mo) for more information.

Public services in Hong Kong

Useful telephone numbers of public services

Hong Kong directory enquiries	1083
International directory enquiries	10015
Hong Kong Observatory weather report	1878200
Hongkong Post Speedpost service	29212288
Hong Kong International Airport enquiry hotline	21818888

Telephone numbers of emergency services

Emergency number for crime reporting and rescue	999
Emergency ambulance service	27353355

Note: The above numbers are Hong Kong local numbers. The country code for Hong Kong is 852.

Office hours of government department

In general, government departments adopt a 5-day work week, i.e. to close on Saturdays, Sundays and Hong Kong public holidays.

Office hours may vary with departments. For enquiries about office hours, please call the 24-hour enquiry line at 1823.

Public services in Guangdong

Useful telephone numbers of public services

China Telecom telephone enquiry service	114
International call enquiry service	160
IDD collect call service	108
Crime reporting	110
Fire services	119
First aid centre	120
Weather forecast	12121
Traffic incidents reporting	122
EMS express mail service	11185
Baiyun Airport flight information enquiry service	36066999

Note: The above numbers are mainland China local numbers. The country code for China is 86.

Office hours of government departments

Government departments open 5 days a week, i.e. closed on Saturdays and Sundays.
Office hours: 8:30 am to 12:00 noon; 2:00 pm to 5:30 pm.

Business hours of banks

9:00 am to 5:00 pm. Banks may open for certain hours on Saturdays and Sundays.

Business hours of shops

9:30 am to 10:00 pm. Some convenience stores open 24 hours a day.

Public services in Macao

Useful telephone numbers of public services

CTM telephone directory enquiries	181
CTM international telephone enquiries	101
Weather forecast	1311
Macao Post express mail service (EMS)	28596688
Macao Airport flight information enquiry service	28861111

Telephone numbers of emergency services

Emergency number for crime reporting and rescue	999, 110, 112 or 993
Emergency ambulance service	28572222, 119 or 120

Note: The above numbers are Macao local numbers. The country code for Macao is 853.

Macao SARG portal

http://portal.gov.mo/web/guest/welcomepage

Office hours of government departments

Government departments open 5 days a week, i.e. closed on Saturdays, Sundays and Macao public holidays.
Office hours: Monday to Thursday: 9:00- 13:00, 14:30- 17:45 Friday: 9:00- 13:00, 14:30- 17:30