

一九九七年六月號 1997 JUNE ISSUE

企業雄才

HONG KONG ENTREPRENEUR



香港中華廠商聯合會月刊
A Monthly Publication of
The Chinese Manufacturers'
Association of Hong Kong

新工業用地供應及 重整舊工業區

Provision of New Industrial Land and
Restructuring of Old Industrial Areas



廠商會獎學金計劃

支持工業教育
請捐助廠商會獎學金

廠商會獎學金計劃創立於一九六四年，目的為鼓勵在學青年投身工業，以增加發展工業的人力資源。每年籌集所得之獎學金，均以捐款人、捐款公司或廠商會名義，頒贈予各專上學院及工業學校成績優異之學生。近年本港工業教育不斷擴展，工業學校及學生人數年有遞增，因此本會須不斷擴大獎學金計劃，以增加受獎名額，並惠及新開辦的工業院校。為貫徹支持工業教育的精神，獎學金計劃極需要您的捐款，敬請將下列捐款表格填妥，連同支票寄回本會（地址：香港干諾道中 64-66 號廠商會大廈三樓）。如有查詢，請與本會助理秘書傅淑晶小姐聯絡，電話：2542 8632。

一九九七年獎學金受獎學校如下：

香港大學	香港科技學院 (青衣)	屯門工業學院	九龍工業中學
香港中文大學	摩利臣山工業學院	基協工業中學	基新工業中學
香港科技大學	觀塘工業學院	鄧肇堅維多利亞工業學校	筲箕灣工業中學
香港理工大學	葵涌工業學院	何東官立工業女中學	中華基督教會扶輪職業先修學校
香港城市大學	黃克競工業學院	香港仔工業學校	香港中華廠商聯合會職業先修中學
香港浸會大學	李惠利工業學院	龍翔官立工業中學	廠商會蔡章閣職業先修中學
香港科技學院 (柴灣)	沙田工業學院	鄧鏡波學校	香港布廠商會朱石麟職業先修中學

一九九七年廠商會獎學金認捐表格

XIM

公司名稱：(中文) _____

(英文) _____

地址：(英文) _____

電話：_____ 傳真：_____

本公司捐贈獎學金詳情如下：

☐ 由會方代為分配捐款
港幣 _____ (元)

☐ 指定受獎學校捐款
(請參閱上列學校名單)

受獎學校名稱 *	獎學金名稱 **	獎學金名額	每名金額 *	合共港幣 (元)

* 指定捐贈專上學院及科技學院每名獎學金不少於 HK\$2,500，其他學校每名不少於 HK\$500。(捐款金額最低為 HK\$500)

** 如無指定獎學金名稱者，將統一以「廠商會獎學金」名義頒發。

捐款請以劃線支票支付，抬頭請寫「廠商會工業發展信託基金」(The Chinese Manufacturers' Association Industrial Development Trust)。根據稅務條例，捐贈本會工業發展信託基金之款項可憑收條申請免稅，本會收到認捐款項後，即發出收據。

負責人簽署：_____

姓名：_____

日期：_____

該收據抬頭應為：_____

收據編號及日期：_____

(本會填寫)

本 會 評 論

一九九七年七月一日香港回歸祖國，特區政府正式成立，實行「一國兩制」、「港人治港」，這是我國歷史上的盛事，也是舉世矚目的大事。在這個歷史性時刻，全世界的炎黃子孫都為之歡欣鼓舞，港人更慶幸能親身見證這歷史盛事。香港「回歸熱」引發港人愛國愛港的情懷，使我們對日後治理香港的工作，更加表誠團結，更加充滿信心。

行政長官董建華自當選至今短短半年內先後完成多項重要工作，包括委任十五名首屆行政會議成員；向國務院提名並獲通過任命首屆特區政府二十三名主要官員；發表《公民自由和社會秩序》諮詢文件，收集社會人士對有關條例的意見，以期使政策更切合香港的實情；委任終審法院首席法官、高等法院首席法官和終審法院常任法官；又公佈臨時市政局議員、臨時區域市政局議員和臨時區議會議員的委任名單。

董先生在特區政府成立慶典上發表一系列的施政綱領，充份顯示對香港社會實情的深入了解，及對本港房屋、教育、福利、經濟等各方面的關切，使港人對特區政府日後的運作充滿信心。

對於制訂本港工業政策方面，本會強調製造業對香港整體的經濟發展佔着舉足輕重的地位，因此政府必須制定一套長遠的工業發展策略，積極投入資源，加強製造業的競爭力，同時促進投資機會，加快技術轉移，使本港工業能朝高科技、高增值方向發展，為工業發展開闢新路向，締造更理想的營運環境。為配合特區政府研究制定本

港的工業政策，本會定必積極參與，反映工業界的意見，務使有關政策更能切合廠商的需要，重振本港製造業的雄風。

悠悠百載，滄海奔流，香港終於迎接了「港人治港」的新紀元，呈現在我們眼前的是一片新景象，我們將會面對更多新挑戰和新機遇。董先生在當選行政長官那天時曾表示，會保證盡一切力量去為香港創造一個更美好的明天，並視擔任特區行政長官為「接受人生的挑戰」，深具強烈的使命感和責任感。本會相信，只要港人齊心協力，團結一致，定能保持香港社會安定，經濟持續繁榮。廠商會定將秉承以往一貫的宗旨，致力推動本港的工貿發展，使這顆璀璨的東方明珠繼續綻放異彩！

◎

出版人 PUBLISHER
香港中華廠商聯合會
The Chinese Manufacturers' Association of Hong Kong

會長 PRESIDENT
梁欽榮 Herbert Liang, MBE

常務副會長 EXECUTIVE VICE-PRESIDENT
梁乃榮 Leung Nai Wing

副會長 VICE-PRESIDENTS
楊孫西 Jose Yu
呂明華 Lui Ming Wah, JP
林輝實 Lin Fai Shat

執行幹事 EXECUTIVE SECRETARY
劉達明 Francis Lau

編輯 EDITOR
企業雄才編輯委員會
Hong Kong Entrepreneur Editorial Board
電話 Tel: 2545 6166
圖文傳真 Fax: 2541 4541

廣告代理 ADVERTISING AGENT
傳播人機構有限公司
Whales Marketing Inc., Ltd
鄧建德 / 吳秀珍 Mark Kun / Addy Ng
香港銅鑼灣軒尼詩道451-457號四樓A室
4/F, Flat A, 451-457 Hennessy Road, Causeway Bay, Hong Kong
電話 Tel: 2811 9832
圖文傳真 Fax: 2914 2002

承印 PRINTER
耀林印刷有限公司 Sunland Printing Limited
香港柴灣廣民街2號廣民工業中心2215室
Room 2215, Hong Man Ind. Centre, 2 Hong Man St.,
Chai Wan, Hong Kong

總辦事處 HEAD OFFICE
香港中環干諾道中64號廣商大廈
CMA Building, 64 Connaught Road Central, Hong Kong
電話 Tel: 2545 6166 / 2542 8600
圖文傳真 Fax: 2541 4541
電訊 Telex: 63526 MAFTS HX
電報 Cable: MAFTS Hong Kong
網址 Web Site: <http://www.cma.org.hk>
電子郵件 E-mail: cma@hkstar.com

旺角辦事處 MONGKOK OFFICE
九龍旺角彌敦道664號惠豐中心701-3室
Room 701-3, Wai Fung Plaza, 664 Nathan Road, Mongkok, Kowloon
電話 Tel: 2393 2189
圖文傳真 Fax: 2789 1869

尖沙咀辦事處 TSIMSHATSUI OFFICE
九龍尖沙咀廣東道5號海洋中心521室
Room 521, Ocean Centre, 5 Canton Road, Tsimshatsui, Kowloon
電話 Tel: 2736 0288
圖文傳真 Fax: 2730 3769

尖沙咀東部辦事處 TSIMSHATSUI EAST OFFICE
九龍尖沙咀東部麼地道61號冠華中心1樓109室
Unit 109, 1/F, Mirror Tower, 61 Mody Road,
Tsimshatsui East, Kowloon
電話 Tel: 2366 6781
圖文傳真 Fax: 2366 0492

觀塘辦事處 KWUN TONG OFFICE
九龍觀塘觀塘道414A號星光傳訊大樓地下
G/F, Star Paving Tower, 414A Kwun Tong Road,
Kwun Tong, Kowloon
電話 Tel: 2344 3380
圖文傳真 Fax: 2790 4850

北京辦事處 BEIJING REPRESENTATIVE OFFICE
北京東交民巷2號北京新禧飯店322房間
Room 322 Beijing Xinqiao Hotel,
2 Dongjiaominxiang Street, Beijing, China
電話 Tel: (86 10) 6513 3366-1322
圖文傳真 Fax: (86 10) 6512 8905

廠商會檢定中心
CMA TESTING & CERTIFICATION LABORATORIES
新界沙田火炭黃竹洋街9-13號仁興中心1401-3室
Room 1401-3, Yan Hing Centre,
9-13 Wong Chuk Yeung Street, Fo Tan, Shatin, NT
電話 Tel: 2698 8198
圖文傳真 Fax: 2698 4177
網址 Web Site: <http://www.cma.org.hk>
電子郵件 E-mail: icl@hkstar.com

本刊歡迎轉載 ● 惟須註明來源
Reproduction of articles is welcome
as long as credit is duly given to the CMA.

企業雄才

HONG KONG ENTREPRENEUR

一九九七年六月號

1997 JUNE ISSUE

本會評論 1

專題報導 4

新工業用地供應及重整舊工業區

人物專訪 10

粵海投資有限公司
董事總經理—許浩明

神州經貿 14

海關向加工廠商多發合同手冊
17 上海航運將超越香港

廠商會動態 18

赴陝西省代表團 / 中國紡織大學訪會
19 美國國會議員慕僚訪港 / 河北省招商合作局代表團 / 廣州市對外經濟貿易委員會代表團 / 新華通訊社香港分社經濟部代表團訪會
20 珠海海外聯誼會暨珠海市總商會代表團 / 甘肅省政府代表團 / 立陶宛代表團 / 雲南省大理白族自治州代表團

檢定中心通訊 21

日本及歐洲玩具測試條例

工業概況 22

「平等機會：關於種族歧視的研究」諮詢文件

貿易概況 26

高爾夫球熱席捲歐洲
30 香港牛仔褲風靡南韓市場

企業管理 32

稅局將引入自我評稅制度
34 個案剖析—皇宮酒店的失竊事件

中西部透視 36

河南省

治談會 / 展覽概要 40

新會員 41

研討會 / 訓練課程 42



EDITORIAL 43

FOCUS 44

Provision of New Industrial Land and Restructuring of Old Industrial Areas

PROFILE 50

Mr Herbert Hui, Managing Director of Guangdong Investment Limited

CHINA ECONOMY 54

A Solution To The Problem:
The Customs Issues More Contract Handbook To Processing Factories
56 Large Shipping Centre Takes Shape

CMA ACTIVITIES 58

CMA Delegation to Shaanxi
59 Delegation from the Textile University of China / Delegation from Lithuania

TCL BRIEFING 60

Toy-testing Regulations in Japan and Europe

INDUSTRY AFFAIRS 62

Consultation Paper on Equal Opportunities:
A Study On Discrimination On The Ground Of Race

TRADE NEWS 68

Golf Craze Triggers Boom in Functional Wear and Equipment
72 Hong Kong Jeans Markers Take South Korea by Storm

BUSINESS MANAGEMENT 74

Introduction of Self Assessment System

THE MID-WEST OUTLOOK 76

Henan

CONFERENCE / EXHIBITION NEWS 80

SEMINARS / TRAINING COURSES 80

目錄 CONTENTS

CMA

services

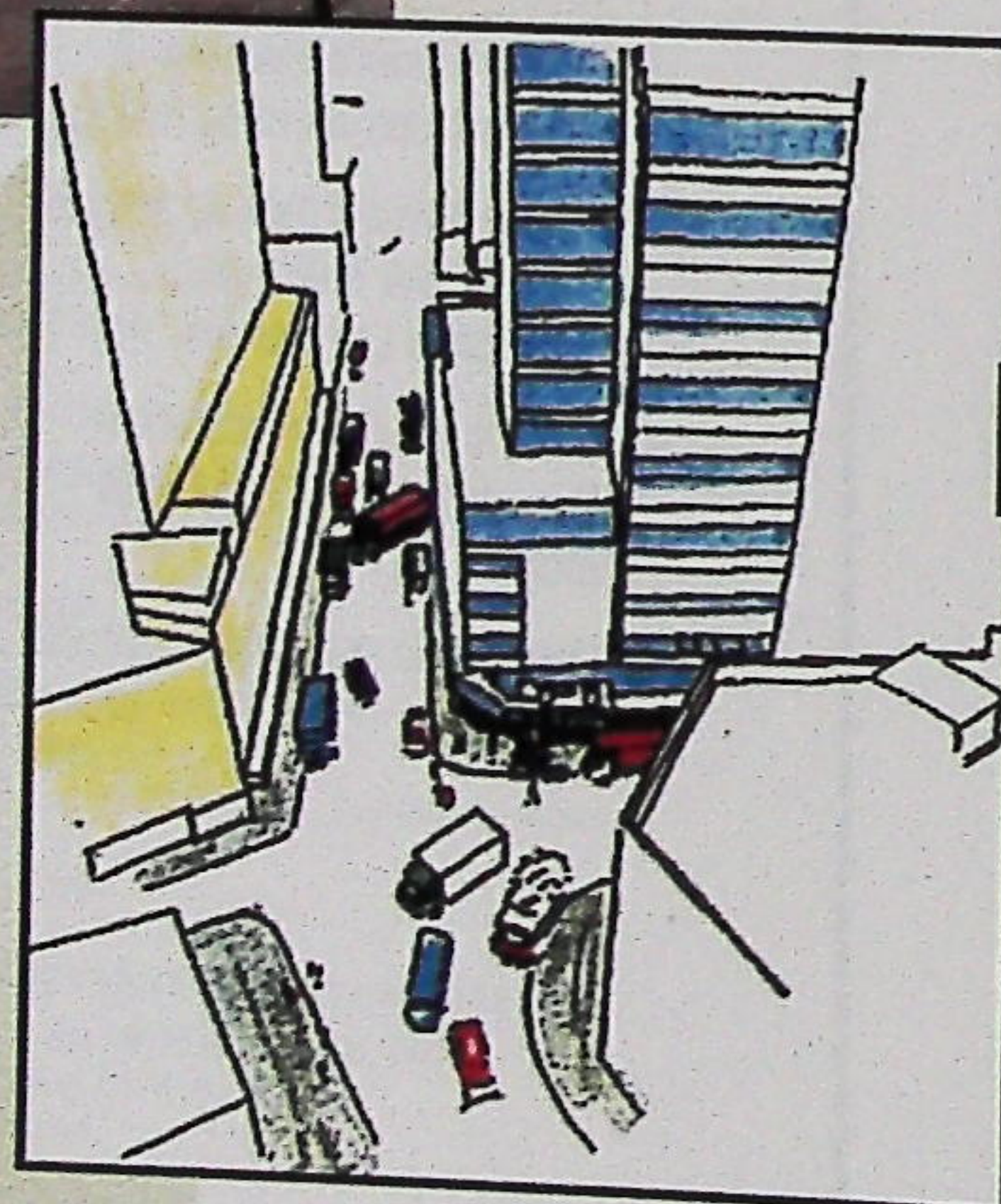
- ✓ Issue certificate of origins
- ✓ Organise seminars & training courses
- ✓ Organise trade missions & exhibitions
- ✓ Operate trade enquiries & investment promotion services
- ✓ Offer preferential insurance & provident fund schemes to members
- ✓ Provide technical back-up services through CMA Testing and Certification Laboratories
- ✓ Encourage technical education through the CMA Scholarships Program
- ✓ Operate two prevocational schools

JOIN CMA NOW!

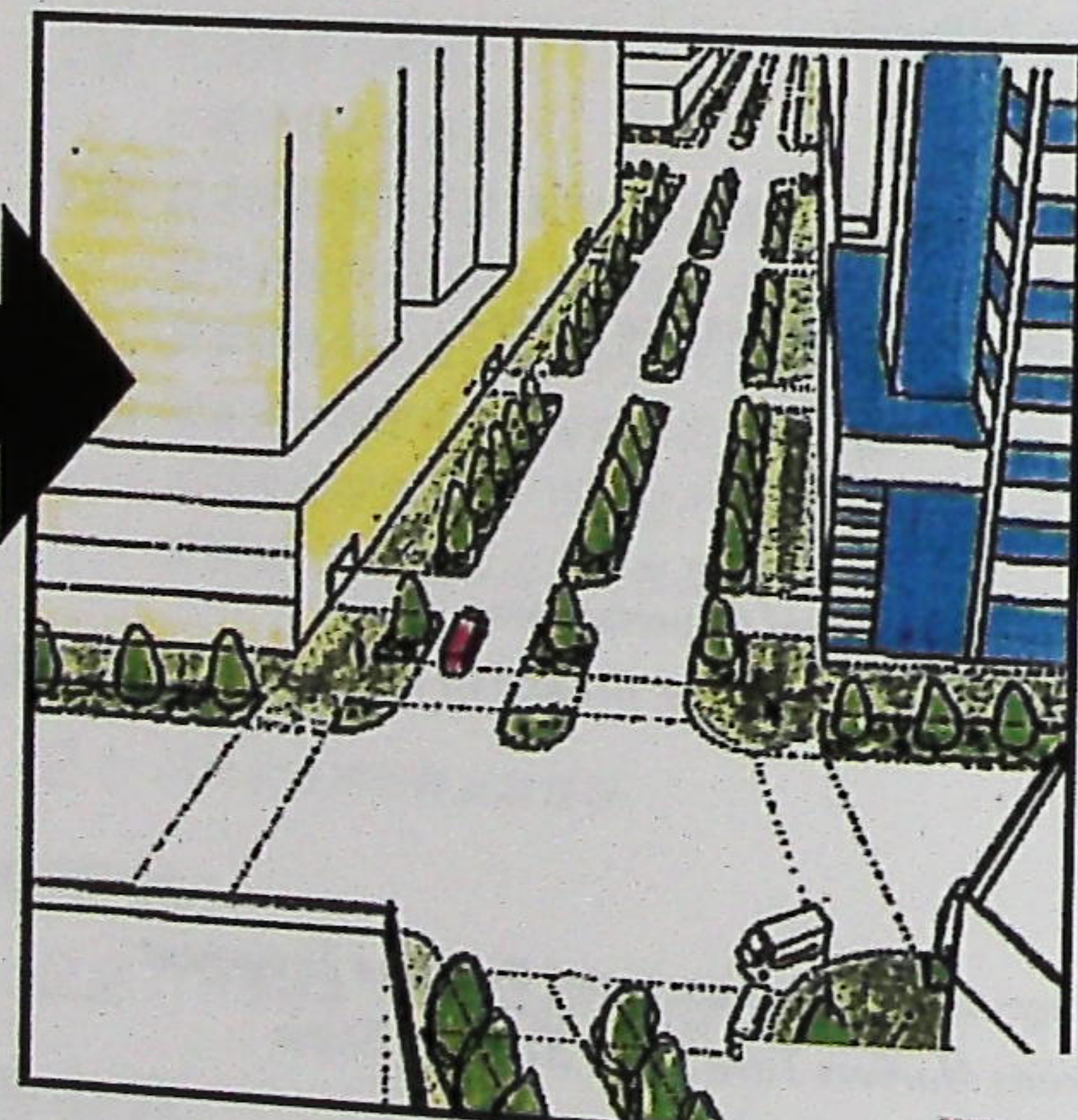
For details, please contact CMA Membership
Division at tel 2545 6166.



新工業用地供應 及重整舊工業區



舊工業區面貌



新工業區面貌



隨着製造業北移，香港的工業結構亦出現重大的轉變。為了令城市規劃能追上轉變，香港政府規劃署較早前聘請顧問進行了兩項有關新工業區規劃及舊工業區重整的研究。該兩項報告最近已完成向有關團體如工業及地產界人士的諮詢工作，估計修訂本將在七月份提交規劃土地發展委員會。

香港政府規劃署全港及次區域規劃處城市規劃師馮志強表示，雖然工業已經北移，該兩份報告清楚確認工業對香港經濟的重要性。

馮志強說：「報告指出工業在香港仍然扮演重要的角色，只不過現在做的和傳統工業有所不同而已。」

維持工業用地充足的供應以供將來工業發展所需實在很重要。



政府城市規劃師馮志強

改變「一般工業用途」 土地儲備盈餘的用途

「提供工業樓宇及為新工業區和商業園制訂規劃指引及設計指標」研究提出了新的方法預測香港將來所需的工業土地類別及數量。

顧問預測，到了二零一一年，本港「一般工業用途」土地將會有約300公頃的盈餘。

然而，在扣除未來工業發展所需的額外用地，以及將部份「一般工業用途」用地改為「特殊工業用途」，並額外多撥一成用地以符合新規劃標準的要求後，較合理的「一般工業用途」的土地盈餘預測應為115公頃至140公頃。

馮志強說，此項估計為規劃署提供了可作為轉移用途之工業用地數量的指標。

「從前，我們只知道一般工業用途用地有盈餘，但很難計算其確實數量，現在我們在這方面有了指標，在決定改變土地用途方面較容易。」

但他強調政府在改變工業土地用途時會極為審慎，以期盡量減少對製造商及其員工的影響。

「有些人士認為我們該把大部份的工業用地改變用途，原因是生產工序已經北移。然而，這樣是不恰當的，很多活動如儲存及市場推廣仍在香港進行，若將來才發覺沒有預留足夠土地作工業發展便為時已晚。」



將軍澳新市鎮

切合新的需求

雖然報告預測「一般工業用地」的需求在未來十五年將穩步下跌15%至18%，對「特殊工業用途」的土地的需求卻會大幅增加。報告指出，由於高產值及高科技工業湧現，一些被劃作「特殊工業用地」以興建特別設計自用樓宇的工業用地，其需求將不斷增加。

此外，報告亦估計在未來十五年，對倉儲用途樓宇面積的需求，會大幅增長63%至83%。

報告建議政府預留足夠土地，以發展工業邨、科學園以及類似商業邨等建設項目。

馮志強說，第三個工業邨正在將軍澳興建，而第四個工業邨的選址還未落實。

至於報告中所建議的商業園，馮志強說政府將對有關的建議進行審慎研究，以介定此計劃所針對的用家以及和科學園所扮演的角色有何不同。

在預留「特殊工業用途」用地方面，馮志強說政府已在將軍澳海旁預留空地，以供須在海旁建設的工業所需。報告建議政府放寬工業樓宇內的用途，以及提供更多元化的樓宇種類如工貿樓宇予從事和製造業有關的公司。

報告亦建議修訂「工業」的定義，以符合工業界的新需求。此外，建議把工業樓宇內附屬辦公室可佔總樓面面積的比率由現在的30%提高至50%。

為了應付工業界及貿易界的需要，顧問亦建議擴大工業區內商業活動的發展，准許服務行業如銀行、髮型屋、快餐店及其他零售店在工業區內的工貿大廈最低三層設立。

工貿大廈

馮志強說，報告內的建議普遍受到工業界歡迎。不過，在推廣工貿大廈方面卻遇到一些困難。

報告指出，愈來愈多發展商有興趣興建「工貿樓宇」，在研究之列絕大多數新落成的工業樓宇均具備大部份工貿樓宇的特點。然而，至一九九五年底，雖有211項申請興建工貿樓宇的計劃獲批准，只有八位業主將地契修改作發展工貿樓宇用途。

馮志強解釋，這種情況主要是很多業主均希望避免補地價，所以即使興建的建築物實質是工貿樓宇，亦不會正式申請改變土地用途。

此外，亦有人認為隨着工業樓宇內的用途限制放寬，政府沒有必要推廣工貿樓宇。

馮志強並不同意這種看法。他說：「工貿樓宇和一般工業樓宇不同，舉例來說，工貿樓宇內寫字樓面積可佔總面積的全部，而用途限制始終比較寬鬆。」

改善工業區環境質素

報告亦建議採用新的規劃標準及發展指標，例如最小地段面積、上蓋面積、地積比率、道路闊度、停車位及上落貨設施、支援設施等的標準。

馮志強表示，新的標準將在新的工業區中採用，但在提高舊工業區的標準時卻有困難。



葵涌工業大廈

另一份由規劃署委託顧問進行的「舊工業區重整研究個案剖析」(ROBINA)報告，諮詢工作亦於最近完成。

該報告指出本港應認真研究如何改善現有舊工業區內存在的各項問題，包括規劃設計過時、交通混亂、室內及戶外環境差劣、污水及廢料排放設施負荷過重、屋宇設計落伍、以及因屋宇日久失修和管理欠佳所致的各項問題。

報告又指出，雖然很多現有工業區均須進行重建，以迎合新規劃準則和市場需要，但它們仍然擔當着一個重要的經濟角色。

報告強調，若港府不採取任何行動，舊工業區現存的各種問題根本無法得到解決。

馮志強承認，重建舊工業區比想像中更困難。

他說：「有些人甚至提議拆掉整條街或整個工業區的工業樓宇作重建或轉作其他用途，這並不設實際，除非有發展商願意購買整條街的物業作綜合重建，否則舊工業區重建十分困難。」

ROBINA 報告指出，為了推動重建計劃，政府有需要推行一些規劃及財務優惠措施，並須成立一類似建議中的市區重建局的執行機構。

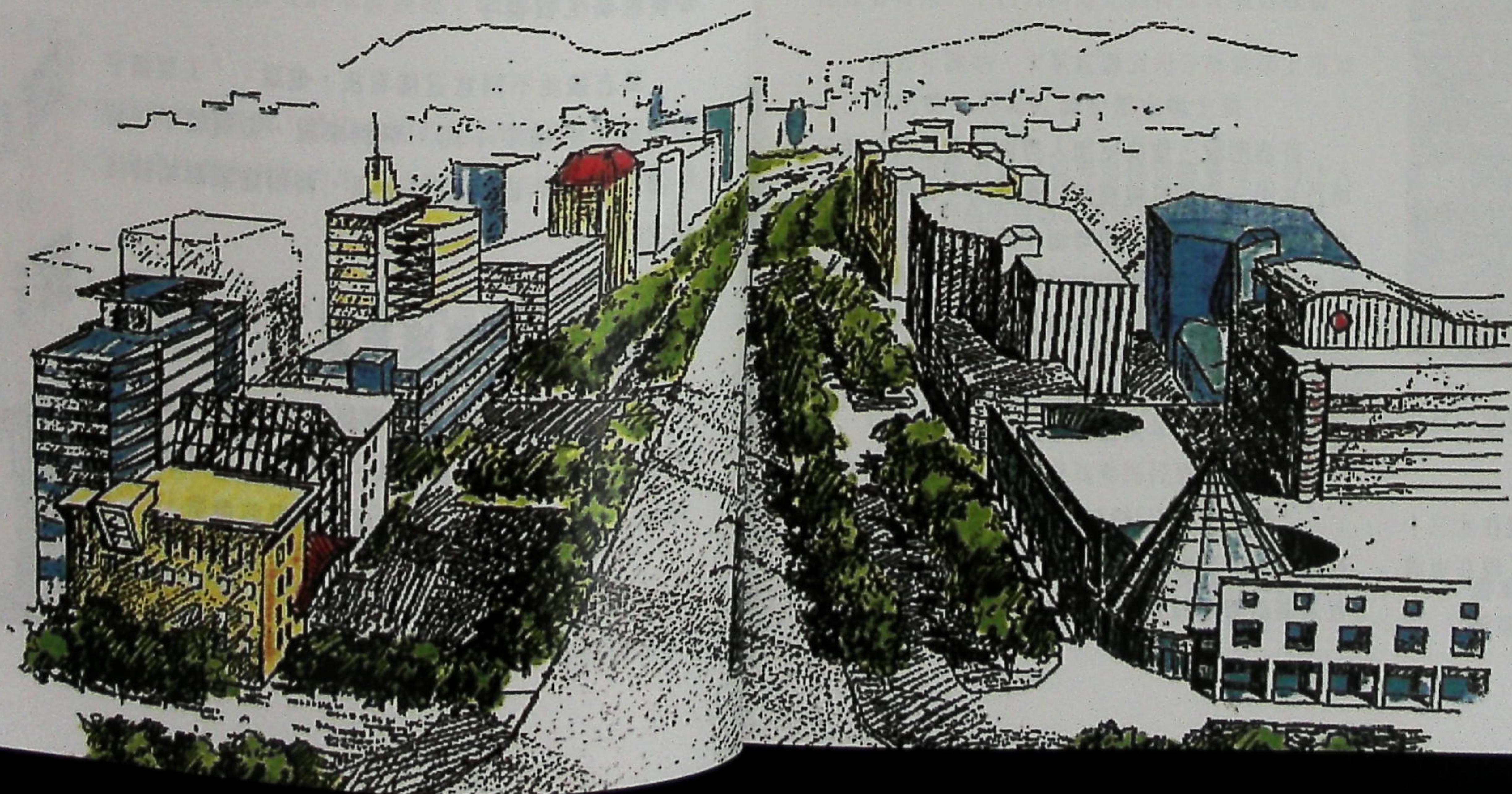
雖然並沒有一套方法可運用在所有工業區重建的項目上，馮志強表示，報告強調必須改善現有的舊工業區如荃灣、葵涌、長沙灣、新蒲崗、觀塘、油塘及柴灣等。

結語

作為城市規劃師，馮志強認為保持各種土地供應的平衡極為重要。

「我們不應因為生產工序北移便說香港再不需要工業用地，其實很多和製造業有關的業務仍以香港為基地。」

「若果全部業務北移，香港的存在價值也會受到質疑。」





粵海投資有限公司
董事總經理

許浩明

紅籌公司粵海投資董事總經理許浩明的名字在商界絕不陌生。在香港聯合交易所工作八年期間，許浩明推動香港股票市場的努力及其鮮明的個性使他成為傳媒廣泛報導的人物。今年五月，許浩明辭去聯交所副行政總裁及上市科總監等職，出任廣東省政府屬下粵海投資董事總經理一職。

GD 抉擇時刻

許浩明否認有關辭職乃不滿不獲擢升為聯交所行政總裁的報導。

「在遞交辭職信前數月，我一直考慮着應否辭職，當時尚未知道行政總裁的位置將有變動。」

在監管機構工作了八年，許浩明說他一直希望能重投商界。

「雖然在聯交所工作了八年，我現在才三十八歲。若不打算在聯交所工作至退休，現在也該是時候離開了。」

許浩明說，他決定加入粵海投資是因為該公司乃其中一家最具規模的紅籌公司。粵海投資在香港上市十年，母公司粵海企業由廣東省政府全資擁有，其基礎穩健乃無容置疑。

許浩明說，粵海投資的母公司粵海企業集團賦予他充足的自主權去決定粵海投資將來的路向。

「我們母公司只持有粵海投資有38.9%的股權，其餘皆為公眾投資者所持有，故此母公司希望能有人制訂粵海投資將來發展的路向。」

GD 策劃與動向

市場一般認為許浩明會幫助粵海投資加快擴充步伐、透過改善和投資者的關係和制訂較明朗的投資策略來改善其企業形象。

不過，許浩明卻否認粵海投資希望透過他在上市科工作的經驗來加快分拆資產上市的步伐。

他說，粵海投資對分拆資產上市抱審慎態度：「我們不會匆忙分拆資產上市，我們只會考慮分拆成熟的資產，同時也得考慮這些資產分拆上市後的增長潛力。」

粵海投資最近已向聯交所申請分拆其在國內的啤酒業務。市場亦盛傳粵海投資有意分拆其在國內的酒店旅遊業務以及基建項目，不過，許浩明拒絕評論該公司個別的計劃。

市場普遍歡迎粵海投資的分拆計劃，認為這會幫助精簡該公司略為複雜的投資結構以及帶來可觀的特殊性收益。

由於市場對紅籌持樂觀態度，粵海投資去年十二月分拆廣東製革獲667倍超額認購，並為粵海投資帶來一千四百萬港元的特殊性項目收益。

由去年開始，大量紅籌公司分拆資產上市及有注資活動，帶動紅籌股價大幅上揚。

雖然市場普遍預期粵海投資將獲母公司注入更多資產，許浩明說該公司將審慎地增加其資產。

「我們已有一百八十億港元的資產上市，不用急着擴大公司的資產規模，相反，我們會逐步購入不同種類的資產。」

母公司粵海實業在過去數年一直透過注資壯大粵海投資，注資亦成為粵海投資過去數年增長的主要來源。

據報導稱，粵海投資現正洽商購入國內的木材、公路及橋樑等項目。

對於近期的紅籌熱潮，許浩明認為投資者該考慮紅籌公司的業務性質，而不是盲目加入熱潮。

獲母公司委予領導粵海投資的重任，許浩明說他正在構思數項計劃。

「現在討論新計劃為時尚早，粵海投資是一家成熟的公司，並不需要太大的改變。現階段我會花多些時間和各董事溝通。」

許浩明強調，粵海投資不會改變其發展方針。

「公司現在發展不錯，為何要改變方針呢？」

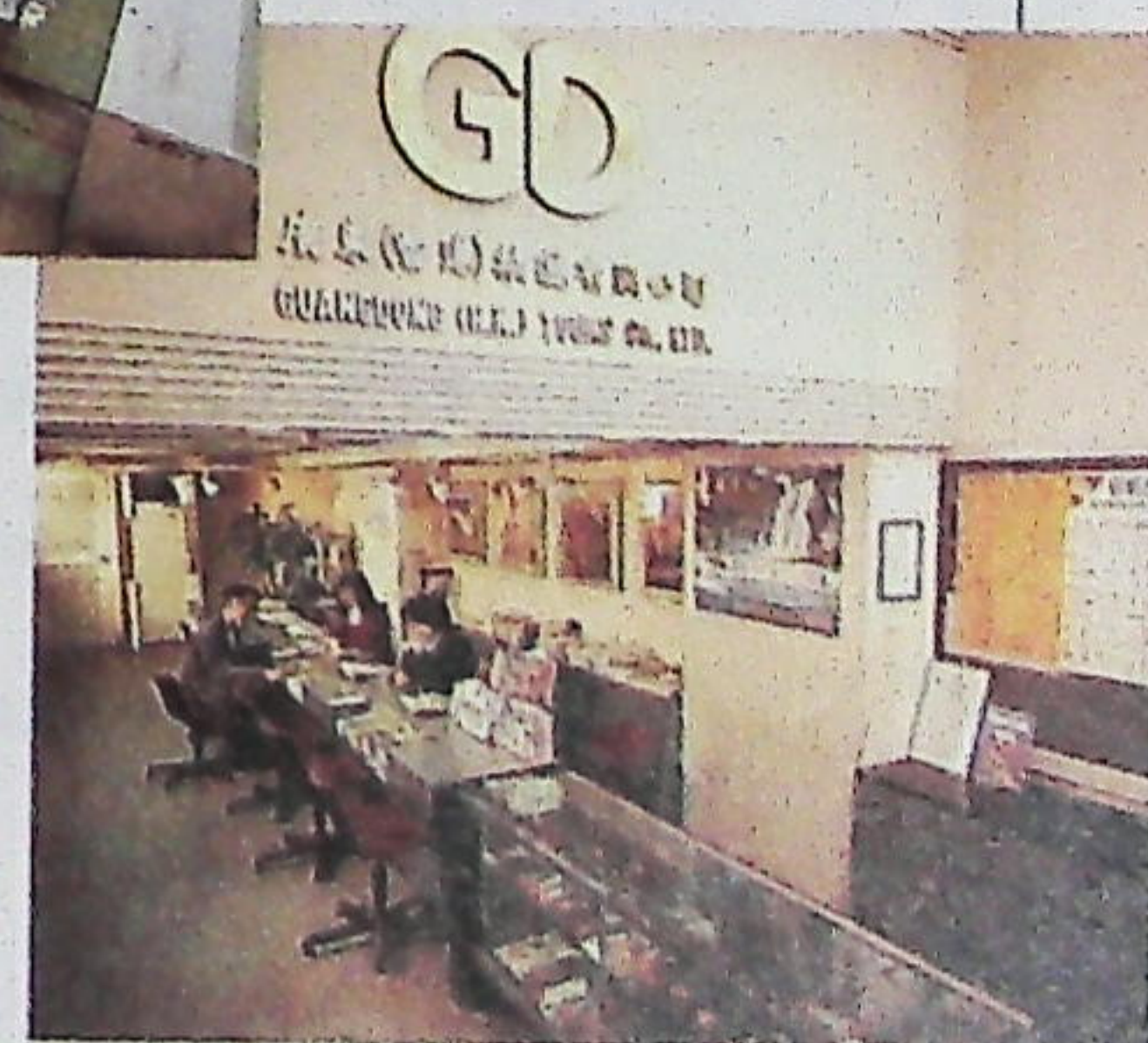
許浩明說，他今年將致力改善公司同時作為紅籌股及藍籌股的形象，他亦會致力提高該公司的透明度，卻否認現時中資公司透明度不足。

「說H股及紅籌公司透明度不足並不公平，它們和其他香港公司一樣受到現在的上市條例規限。它們現在的運作已做得很不錯。」

粵海投資和中信泰富已獲列為恆生指數成份股，此舉顯示中資公司在香港經濟所扮演的角色日益重要。



深圳啤酒廠
的生產線



廣東（香港）
旅遊有限公司

往昔 今昔

加入粵海投資數月，許浩明認為由多年作為監察者的角色轉變為上市公司的領導者亦不太難適應。

他說，在聯交所時他並不純粹是一個市場監察者，他亦負責建立一個公平的遊戲規則以吸引公司在香港上市。

「在聯交所工作時亦挺像做生意，那時我是從一個商人的角度來推廣聯交所的業務，因此在粵海投資工作也不是一個完全陌生的環境，反而最大的轉變是書寫以中文為主。」

他認為，他在加入聯交所前在商人銀行工作的經驗，以及他在法律系畢業的背景，對他在新崗位大展拳腳大有幫助。

許浩明檔案

- ◆ 年齡：38歲
- ◆ 1997年5月 加入粵海投資有限公司出任董事總經理
- ◆ 1996年1月 擢升為聯交所副行政總裁
- ◆ 1992年8月 出任聯交所執行總監及上市科總監



加入聯交所前，許浩明曾在寶源投資有限公司財務部工作五年。他畢業於香港大學法律系。

回顧在聯交所工作的八年時間，許浩明說他沒有遺憾。

「我已做了我想做的事情。在過去幾年，無論在監管制度和上市公司透明度，皆有很大的改善。H股及紅籌的發展亦見理想。我很高興能參與為香港建立一個公平的國際股票市場。」

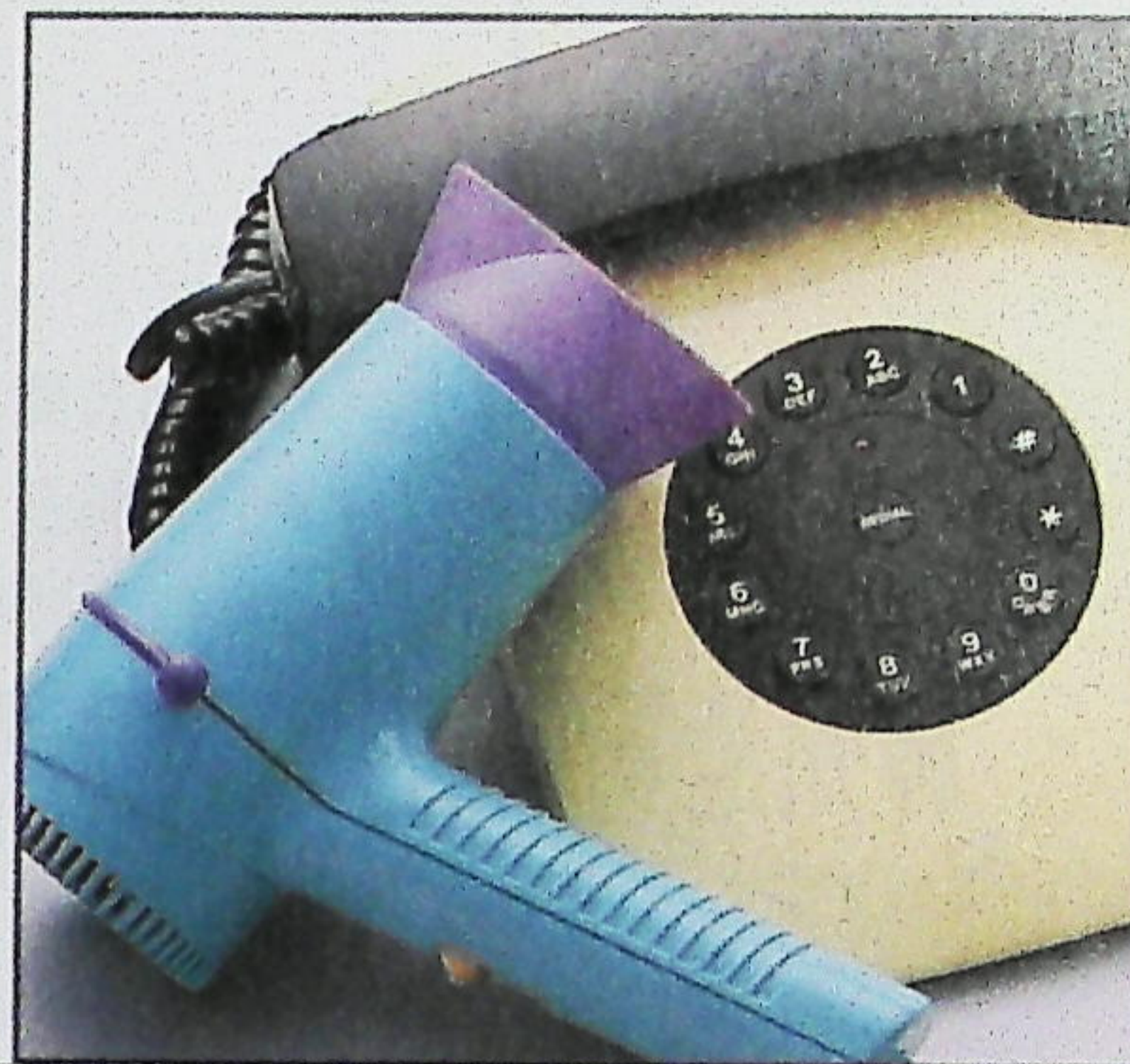
隨着事業展開新的一頁，許浩明說他會在現在的工作中盡量吸取經驗。

「這份工作最適合我現階段事業的發展，至於將來會做甚麼，到時候再說吧！」

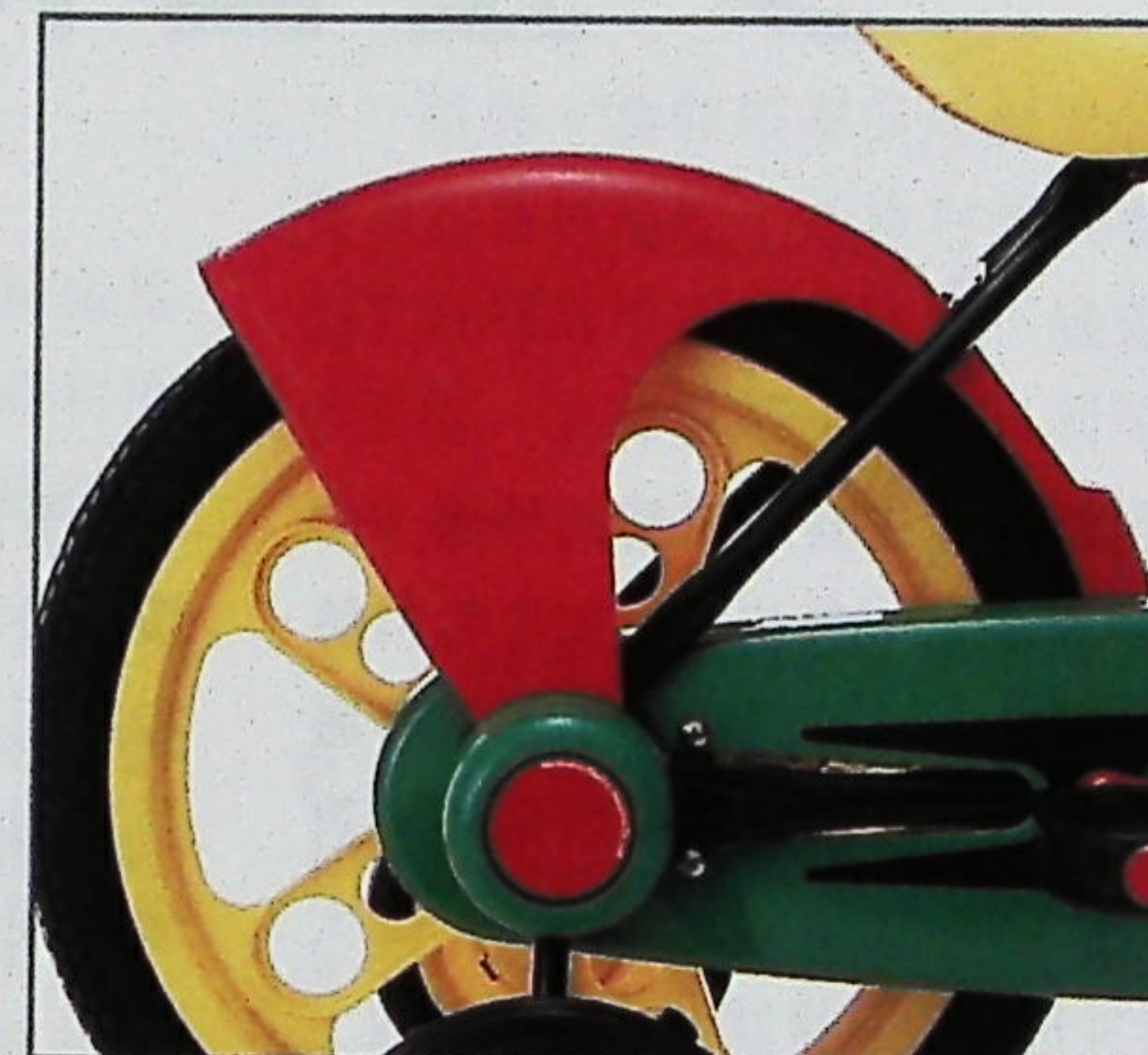
美能達色彩測量計 各行各業 一一賞「色」 電腦配色及色彩控制均可

美能達各式色彩測量計，精密準確，色彩上最微細差異，亦能即時辨別，高度提高產品與原料之色彩控制，絕無偏差。

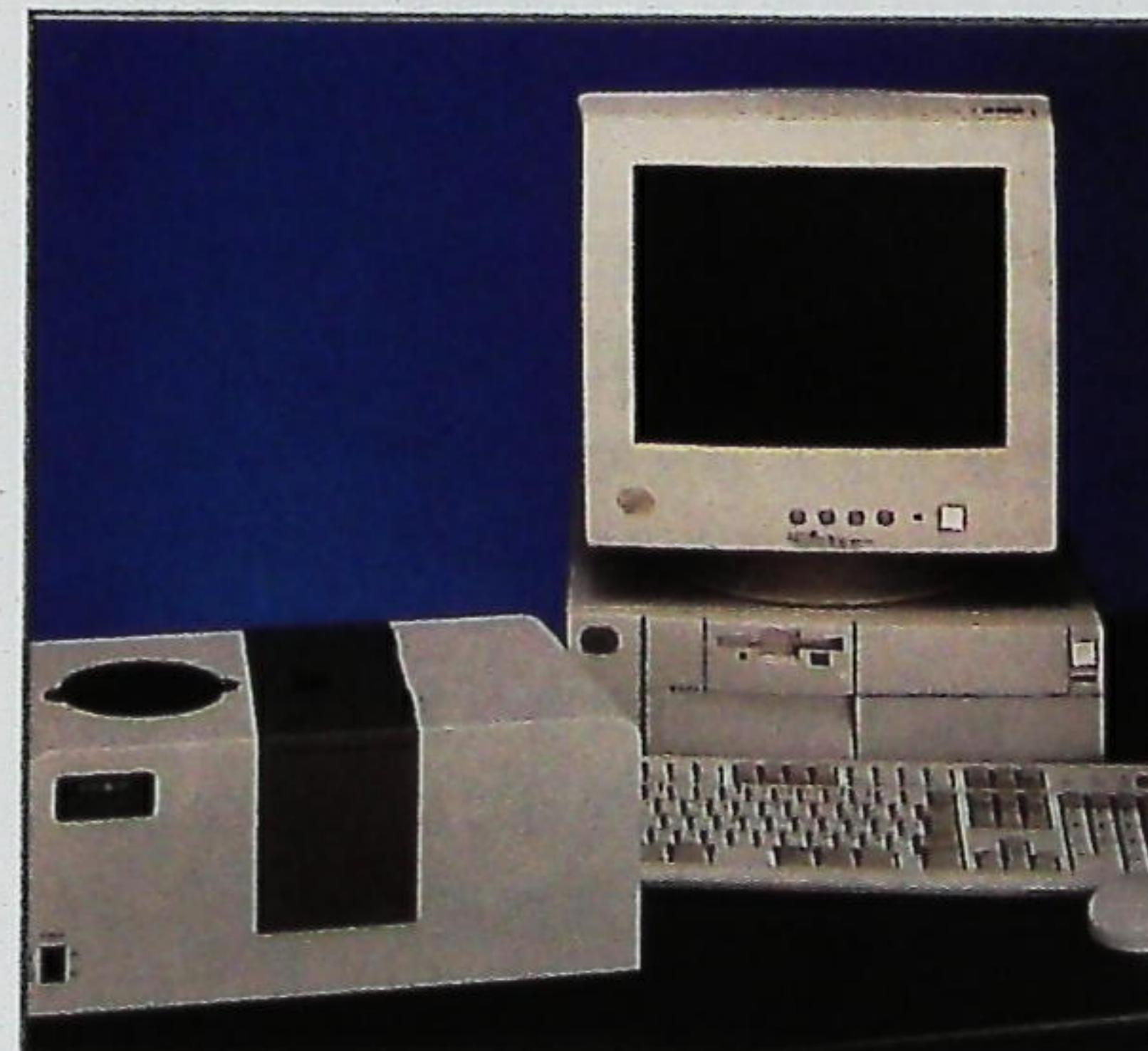
美能達 CM-2002 分光測色計，輕巧便捷，能準確測定物體的光譜反射率，最適合色彩分析及顏料配色之用。美能達 CR-300 色彩色差計，攜帶方便，用途廣泛，能瞬間提供準確色彩數據，萬無一失。美能達 CM-2002 及 CR-300，同具電腦接駁功能，可將測量資料直接輸入電腦內，進行分析處理，令效能大大增強，色彩檢定，可說無出其右！



▲ 家庭用品之外層色彩控制



▲ 塑膠業中原料與製品之色彩檢定



◀ 電腦配色系統能快速精確提供色彩配方



▼ 製衣業中布疋與輔料之色彩控制

CM-2002 分光測色計和台式 CM-3500d

- ◆ 漫射 / 8° (d/8) 標準照明及觀察條件
- ◆ 雙光束自動補償系統
- ◆ 含鏡面光 / 除鏡面光 / (SCI/SCE) 選擇
- ◆ 4xAA 乾電池操作，重 1.6 公斤
- ◆ 多種測試條件選擇
- ◆ Quick Match 配色軟件系統

CR-300 色彩色差計

- ◆ 設計採用 d/0° 幾何位置
- ◆ 漫射照明，投射光線更均勻
- ◆ 直徑 8 毫米之測試口徑
- ◆ 備配 DP301 數據處理器及打印機



▲ 油漆與塗料之色彩控制

CR-300

CM-2002



美能達香港有限公司

香港鰂魚涌英皇道1065號東達中心二樓208室 電話：(852) 2565 8181
傳真機：(852) 2565 5601 (垂詢請電：工業儀器部 電話：2565 2156)

歡迎索取工業儀器說明書。請將 閣下名片及此格，寄回美能達香港有限公司工業儀器部。

HONG KONG ENTREPRENEUR CMA

多發合同手冊

在大陸投資經營加工貿易業務的外商，由於合同手冊不足，無法應付加工物料轉廠報關工作的週轉，令廠商們積壓了大量轉廠報關手續無法趕及在合同核銷期限前完成，對外貿加工企業的正常經營運作造成了很大影響（請參考四月份《企業雄才》「神州經貿」專欄）。

這個問題，經本港廠商的積極反映和傳媒的廣泛報導後，引起各界關注，廣東省總商會和深圳市總商會在四月中召開了一次座談會，邀請了多名在深圳設廠的廠商就此問題發表意見，然後向廣東省委、省政府，以及海關總署廣東分署反映。他們終於在五月中召開會議，提出了三個方案協助廠商解決合同手冊不足，辦理轉廠報關手續不便的困難。

三個解決方案

第一個方案，是海關部門適量地增加加工廠商每份合同的手冊數量，以方便廠商進行轉廠報關的工作。

第二個方案是恢復未執行台帳制度前，轉廠報關手續集中在物料調出方企業所在地海關部門辦理的做法。

第三個方案是對一些規模大、信譽好的企業，特別是那些獲省、市政府或海關部門頒予「信得過企業」稱號的企業，給予一定的優惠和方便。這樣一方面能夠提高這些企業的經營運作效率；另一方面，這亦具有一種宣傳鼓勵的作用，令其他企業亦向這些「信得過企業」學習，形成一種守法經營的風氣。

對於上述三個解決問題的方案，海關總署廣東分署經過詳細的研究和考慮後，認為第一和第三個方案的可行性最大，可以盡快執行。至於第二個方案，則擔心令海關的實際運作帶來不便，暫時不予以執行。

多發合同手冊

海關總署廣東分署的官員透露，在五月下旬，已通知廣東省內的各級海關部門，向提出合理申請的加工企業適量地多發加工合同以及合同手冊，以方便有關企業辦理轉廠報關手續。

有關官員又表示，審發多份加工合同及合同手冊的工作，在六月份就可以展開，加工廠商可到設廠所在地的海關部門提出申請。

其實，東莞海關一直以來都有對部份規模大，信譽較好的加工企業審發多於一本加工合同及合同手冊，整體的運作效果亦十分良好。

但海關官員強調，雖然廠商的加工合同手冊數量是增加了，但物料的進口總額卻沒有增加，只是把合同拆細了，分成多本手冊以便廠商的週轉。

另一方面，海關部門對於要求合理，信譽較好的加工企業，亦會適量地多發加工合同，但這方面的管理和控制會十分嚴格，杜絕不法廠商走私漏稅加工物料的機會。

按照內地加工企業通常每半年申請一次加工合同的運作規律，企業在申辦新一份的加工合同時，應及早提出審發多份加工合同，以及同一份合同多本手冊的要求，讓海關及外經貿

部門有足夠的時間進行審查批核工作，使批發程序不會被拖延。

至於給予部份規模大、信譽好的「信得過企業」一定的優惠和方便，具體的優惠方案仍待海關以及其他有關部門共同研究，稍後就會公布實施。

須加強監管

海關方面強調，會加強對加工廠商轉廠報關工作的監督和管理，以防個別不法廠商利用多本合同手冊之便，進行走私漏稅加工原料的違法行為。

在內地設廠進行加工貿易業務的外商，絕大部份都是守法經營的，但有不少廠商卻因疏忽了轉廠報關工作，以及對報關員的監督管理，而引來了很多問題，更令海關和其他監管部門認為他們有可能涉及走私漏稅的活動。

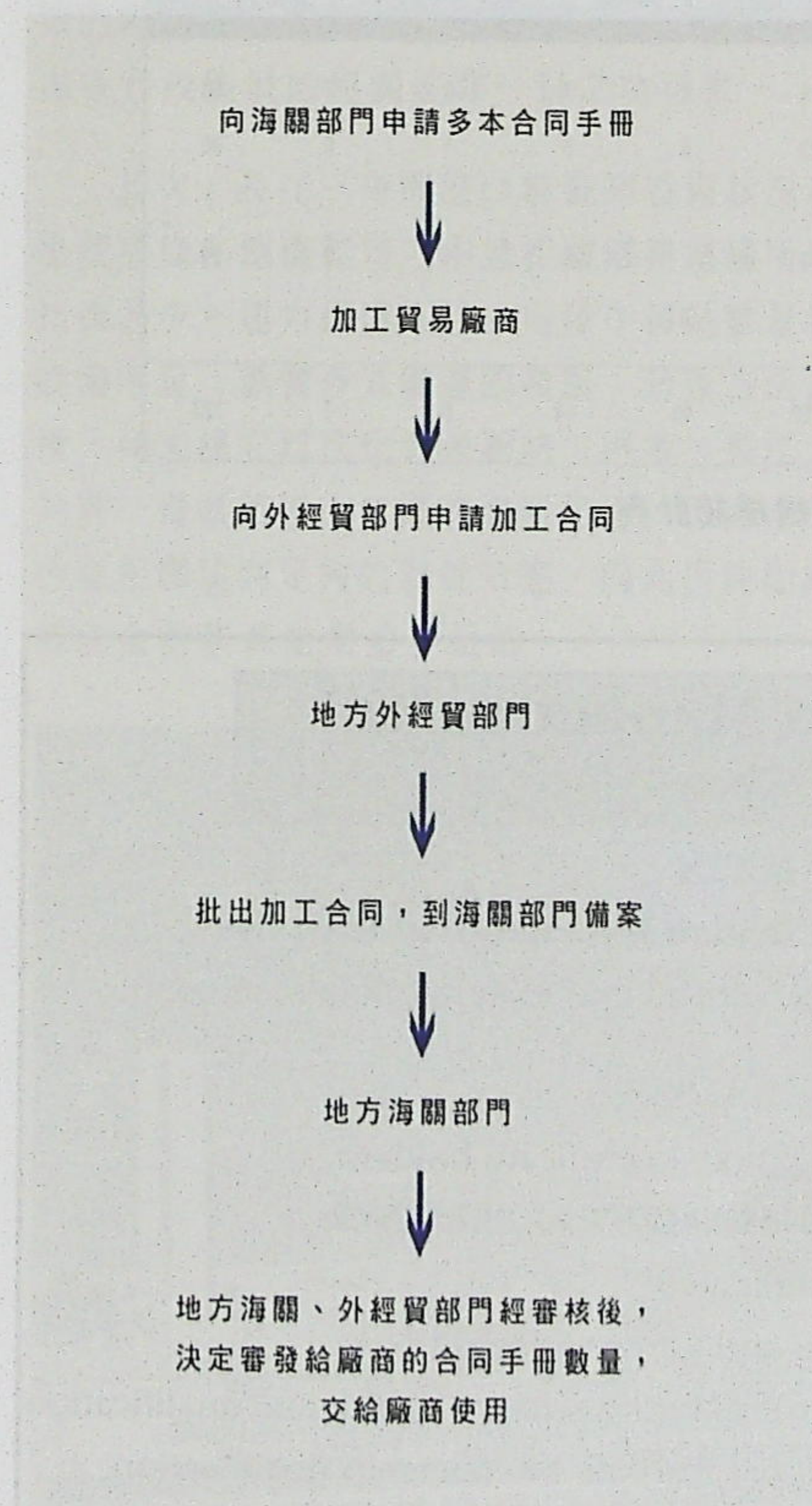
例如，廠商可能疏忽了對報關員的監管，賦予他們太大的運作權力，令一些貪婪的報關員趁機以職謀私，最普遍的就是所謂「轉空帳」，即報關員利用自己工作企業的合同手冊與另一間企業進行轉廠報關，把自己企業的進口物料額轉了給別的企業，但獲得轉額的企業卻沒有把轉帳的物料送到這名報關員所屬的企業。

結果，瀆職報關員所屬的企業白白損失了寶貴的進料配額，卻沒有得到應得的物料，待加工合同需要核銷的時候，就無法達到物料進出平衡，又可能被涉嫌走私漏稅，而這家企業就要面對很大的問題，甚至嚴厲的處罰。

一份合同分拆成數本手冊之後，廠商必須更加小心謹慎地保管每一本合同手冊。每一本手冊最好由一名報關員負責，而公司的印章則由一名資歷較高，老闆信任的職員保管。在這樣的安排下，報關員每次辦理轉廠，都要由另外一個職員負責蓋章，從而加強了牽制監管的環節。

除此之外，每份加工合同分拆成多本手冊後，廠商亦要謹慎控制各本合同手冊的轉廠報關比例要平均分配，盡量避免出現某本合同手冊所佔的轉廠量太大，而其他合同手冊的轉廠比例太小的情況，否則海關部門就會把轉廠比例太小的合同手冊收回，令廠商可以運用的合同手冊數量減少。

總括而言，海關增加了每份加工合同附帶的手冊數量後，廠商就要更加小心地管理企業的轉廠報關和報關員的運作情況，以免招致問題和麻煩。



圖一：加工貿易廠商申辦多本合同手冊程序

上海航運

將超越香港？




 隨著國務院、交通部前期工作展開，把中國上海航運建成國際性航運中心的構想，已明確進入實質性階段。這意味著一九九七年後中國將有香港、上海兩個國際航運中心，而現時經上海往歐美等地的貨物大多經香港、釜山、神戶中轉，建設上海航運中心是否會影響香港在國際航運業的地位呢？

受上海港口設施與通航能力的限制，上海航運中心是一個必須以上海——寧波北侖、舟山——南京、南通、張家港為組合型的港口群，整個中心將跨越數個省、不同隸屬關係、不同所有制的多個港口。因此，它需要一個有效的跨地區的行政宏觀指導，但目前國內各部與各行政區域的協調並非一日之功可致。

其次，長江三角洲港口群裝卸設備狀況和集疏運條件總體較差，中遠距離鐵路運輸所佔比例甚少，運力嚴重不足。內陸中轉站數量和設備不足，影響多式聯運的發展；管理方法落後，尚未建立現代化管理網絡；再者，長江三角洲一帶雖然近十年經濟發展迅速，但尚未與內陸相聯達到足夠的聯動效應，因此目前如寧波北侖的貨源是嚴重不足的。

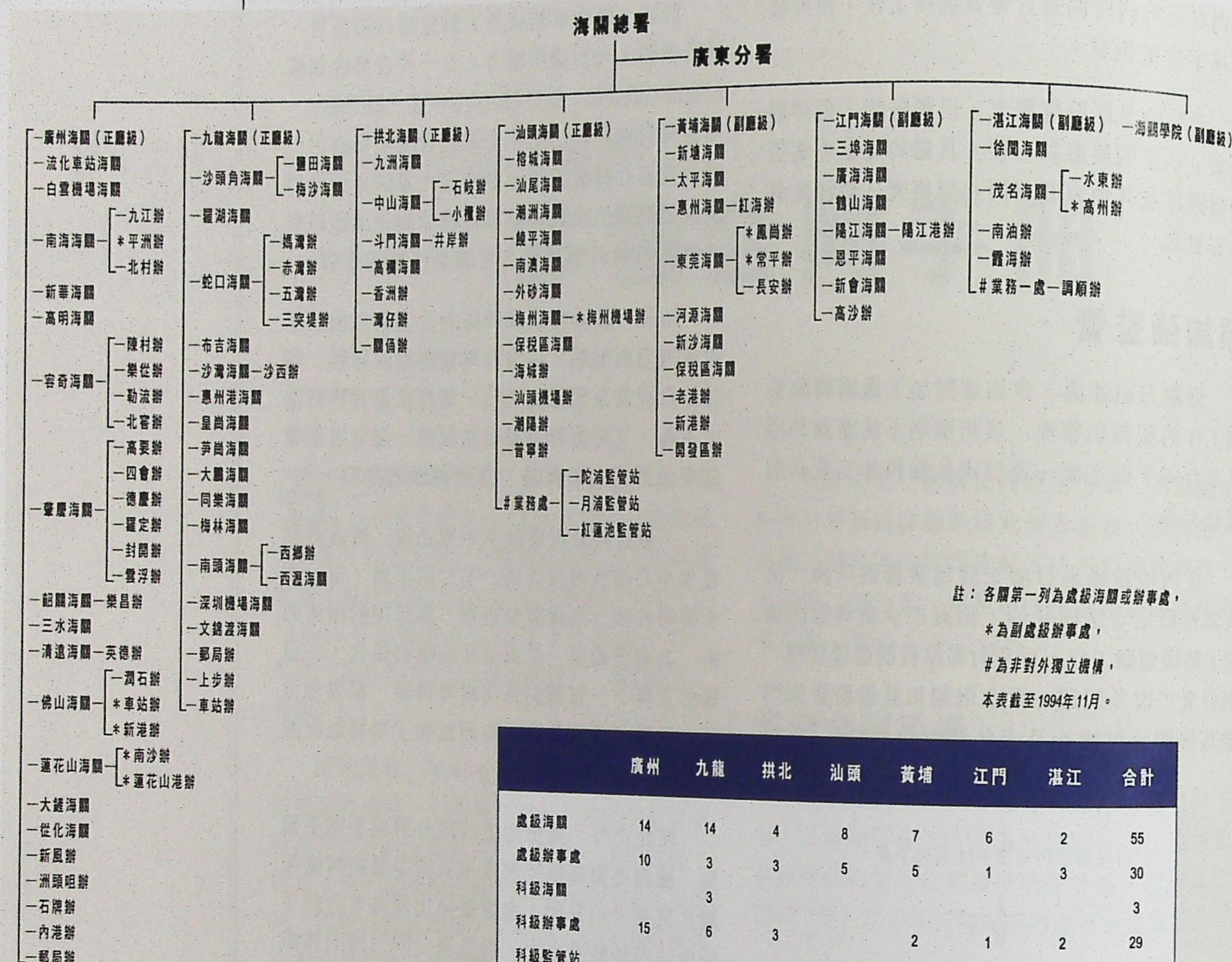
從近幾年的經營狀況看，上海本身的航運企業在最近的經營效益並不見優勢，反倒是毗鄰香港的廣州航運業更見後勁。綜合看來，在可以預見的未來二十年內，上海航運尚難與香港的地位同日而語。

但是香港的航運業若不急尋突破之路，卻易失去現存的優勢。據資料顯示，香港於二零零六年貨櫃吞吐量將達3,100萬個二十呎櫃，平均每秒不停操作才可應付，這顯然不可行。香港還要面臨來自台灣、南韓、新加坡等地的港口的挑戰。

香港應爭取充分利用深圳與廣州低廉地價和勞動力所帶來的效益以及目前具備的良好交通優勢，向大陸內陸貨運市場推進。

隨著廣深高速鐵路、京九鐵路、廣梅汕鐵路以及深圳的疏港鐵路——平南、平鹽鐵路的建成，包括深、廣向內陸已日漸完善的公路網絡，為貨物疏運、組織提供了有力保證；以香港與深、廣的綜合優勢配合前進，相信前進的速度會較上海港口群更為迅速。

(資料：香港貿易發展局)



表一：廣東省海關機構一覽表

	廣州	九龍	拱北	汕頭	黃埔	江門	湛江	合計
處級海關	14	14	4	8	7	6	2	55
處級辦事處	10	3	3	5	5	1	3	30
科級海關		3						3
科級辦事處	15	6	3		2	1	2	29
科級監督站				3				3
合計	39	26	10	16	14	8	7	120

各直屬關屬下處級、科級海關機構統計表

Are You Involved In Management In Any Way?

If the answer is YES ,
there exists a recognised **Specialist British International Institute**
where your credentials can be officially recognised and expertly documented.

Membership Criteria include

a) By Qualification for degree Diploma certificate holder,

b) **DIRECT ADMISSION BY MANAGEMENT EXPERIENCE**
(for Mature Candidates)
By proven Ability

By proven Ability Competence and Career Experience.
The Institute offers six levels of admission based on differing scales of academic qualification and or experience. You can obtain a professional Institute Membership qualification.
For details, fax resume to **2845 7123** or tel **2845 5181** Asia Pacific Education Consultants.



鹽田集裝箱
港口可減輕
香港貨櫃碼頭
的壓力。

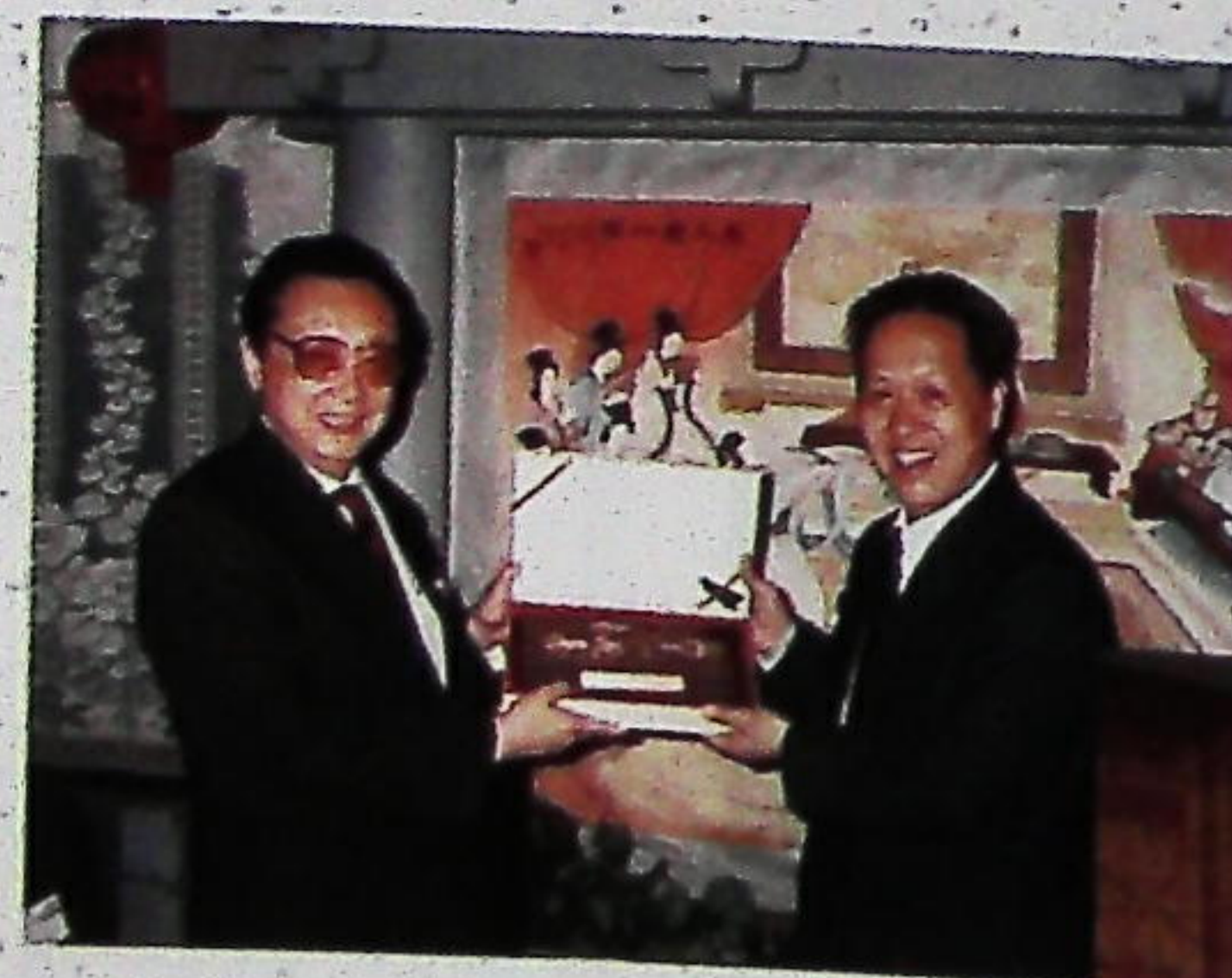
赴陝西省代表團

本會於四月二日至六日派出由梁欽榮會長率領的高層代表團一行十二人赴陝西省訪問。此行主要是應陝西省政府之邀請，出席於西安市舉行之「九七中國東西投資貿易洽談會」及「丁丑年清明節公祭軒轅黃帝陵典禮」。

訪問期間，代表團與陝西省省長程安東會面，雙方就陝西的經濟發展交換意見。程省長指出，陝西省擁有三大有利於經濟發展的特點。第一，陝西省有豐富的礦產資源，近年省內基礎設施又有很大的改善，大大提高開發潛力及對外的合作能力。第二，陝西省政府近年致力推行企業改革，甚為成功。第三，該省設有多所科研學院，培訓大量人才。程氏希望更多外商能親臨該省實地考察及了解，以協助陝西發展及開拓互惠互利的商機。

梁欽榮會長在會上亦高度讚揚陝西的發展潛力。他認為開拓中西部是港商發展的新機遇，並指出目前陝西欠缺的是廣泛的宣傳，致使外商未能充份了解其優勢及潛力。他建議陝西省政府利用進行企業改革的成功例子為宣傳重點，從而增強外商在陝西投資的信心。

訪問陝西期間，代表團除與省長會面外，亦獲陝西省政協主席周雅光設宴款待。是次代表團一行以會長梁欽榮為名譽團長、副會長楊孫西為團長、財務委員會主席葉慶忠為副團長。



陝西省政協主席周雅光（右）致送紀念品予廠商會代表團名譽團長梁欽榮。



中國紡織大學代表團蒞會訪問。

中國紡織大學訪會

中國紡織大學常務委員會主席張瑞寶教授及副校長金家友教授一行六人，於三月二十六日蒞會訪問，由會長梁欽榮及副會長林輝實主持接待。本會並邀得新華社香港分社文教部部長翁心橋出席會議。會上，各人就國內專業大學教育改革及實現二一一工程等方面交換意見。



（上圖）（左起）廠商會代表團名譽團長梁欽榮、陝西省省長程安東及代表團團長楊孫西攝於陝西省政府舉行之招待會上。

（左圖）陝西省政府宴請廠商會代表團。

美國國會議員幕僚訪港

為爭取美國無條件延續中國最惠國待遇，本會再次聯同本港其他五大商會組織，邀請美國國會議員幕僚於三月二十三日至二十九日訪問本港及華南地區，期間與香港及廣州市官員及各大工商機構代表會晤，以增加對香港及中國大陸的發展情況的認識。



廣東省人民政府外事辦公室副主任黃國強（前排左二）與美國國會議員幕僚合影。



河北省招商合作局代表團一行三人，由該省人民政府副秘書長許國峰（左三）率領，於三月十七日蒞會訪問，由本會會長梁欽榮（右三）主持接待及致送紀念品。梁會長並獲河北省人民政府聘請為國際經濟顧問，由許國峰副秘書長於會上頒發聘書。



廣州市對外經濟貿易委員會代表團一行五人，於三月十九日由該會主任譚可誠（中）率領蒞會訪問，由本會會長梁欽榮（左）及財務委員會主席葉慶忠主持接待。



新華通訊社（香港分社）經濟部副部長王遠平（右二）率領該部其餘三位代表，於三月二十一日訪問本會，藉以更深入了解本會之運作情況及就內地與香港未來之經濟合作交換意見。會議由會長梁欽榮主持。



珠海海外聯誼會暨珠海市總商會代表團一行八人，於四月八日訪問本會。該代表團由珠海市委統戰部副部長陳權(前排左三)率領，並由本會常務副會長梁乃榮(前排中)主持接待。



為促進港兩地之間的經濟合作，甘肅省政府代表團一行九人，由省政府副秘書長蘇志希(前排左三)率領，於四月十日蒞會訪問，本會副會長林輝實(前排右二)主持接待。



立陶宛代表團一行九人，由立陶宛工業家總會會長Dr. Bronislovas Lubys(中)率領，於四月七日到訪廠商會，由副會長呂明華主持接待。會上，Dr. Lubys介紹立陶宛的工業發展及貿易情況。



大理白族自治州州委書記張金康(右二)率領該州代表團一行八人，於四月十五日蒞會訪問，由副會長林輝實主持接待。

日本及歐洲

玩具測試條例



檢定中心諮詢電話
☎ 2698 8198

玩具安全在近年備受各國關注。除了在上期所提及美國新訂的玩具條例ASTM963-96a外，歐洲和日本也為了提高玩具的安全性，修訂以往的玩具安全條例。

測試、口吹玩具的耐用測試、絃線電阻測試、硼硅(耐高溫)玻璃測試、攀爬架及攀爬類玩具的孔道測試、測定發音壓水平及兒童駕駛電動玩具的速度等。



如國際標準化組織歐洲委員會通過新標準pr EN97-1:1996，修訂的標準將於一九九八年三月或四月實行。

除歐洲外，國際標準化組織的玩具安全技術委員會亦打算制定一套全球玩具安全標準工作，草擬國際標準的最後版本將於一九九八年十一月完成。

歐洲

歐洲一向給入口商及廠家的印象是對入口產品要求十分嚴格，而玩具也不會例外。由於歐洲發現以往所採用的EN71 Part 1:1988未能完全符合玩具指示基本安全要求，因此決定依據美國材料及試驗學會標準F963內的防止／減低危險條例，修訂於一九八八年訂立的玩具安全標準。新的玩具安全條例名為prEN71-1:1996。新加插的條例包括以下三項：

- (一) 給予三歲或以下兒童的玩具在新規例要遵守更多規定和進行測試；
- (二) 引入紙炮及聲音強度測試；及
- (三) 引入汽球及玩具單車的警告標籤規定。

以上的修訂令製造商需要進行一系列的新測試，其中包括：扭力測試、浸泡測試、壓力

日本

日本玩具協會已宣佈，由一九九七年四月一日起，最新的日本玩具標準1997會取替原來之日本玩具標準JTS 1988的版本。

新標準JTS 1997仍包括三部份：(一)物理及機械性、(二)易燃要求及(三)化學性測試。

有不少新測試方法及規定都列入在標準之首兩部份。其中，膠片、小型玩具以及附件的標籤要求和測試方法也列入新標準的第一部份。至於第二部份，燃燒要求則與歐洲標準相同。

日本玩具協會方面表示，日本玩具標準第三部份暫時仍可採用一九八八年的日本標準(JTS 1988)，第三部份新版本的實施日期有待明年由日本玩具協會正式宣佈。

「平等機會： 關於種族歧視的研究」

諮詢文件

港府最近完成了一項關於
種族歧視的實況調查，
並發表報告，
探討本港是否存在着種族歧視問題，
及闡述其性質、嚴重程度，
和各界人士所提議的解決辦法，
作為徵詢公眾意見之基礎。

報告內容撮要

(甲) 本港的情況

一、教育

港府現時根據《教育條例》向所有符合資格的六至十五歲兒童提供九年免費教育，以及之後的中學和專上教育等，均不會有種族、宗教或國籍等限制。此外，學校課程都有包括向學生灌輸尊重別人而無分種族、國籍或民族本源的觀念。而學校在招聘員工方面，雖然聘任是由校董會決定，但必須符合《教育規例》及津貼學校的《資助規例》所訂的有關資格。

新移民兒童在尋找學校及趕上學校課程方面或有困難，然而，政府已透過各非政府機構，提供適應及延續課程，以協助這些學童。

南亞族裔社群指本港英基學校協會屬下的學校所提供的中文課程，未能配合本港的就業市場需要，認為有關政策有歧視成分。該會表示，雖然屬下學校是以英語教學，但所屬各間中學均已教授中文至考試程度，並計劃在三至四年內將中文科擴展至屬下所有小學。

有人認為越南船民的兒童受到歧視，不能享有與本地兒童一樣接受教育的機會。現時，聯合國難民專員公署資助的團體，在船民營內提供學前及小學教育服務，而政府則委託國際社會服務社統籌提供中學教育。

有意見認為大專院校把中國語文能力列為入學條件之一，對非華裔本港居民造成不公平。報告指出，現時由大學教育資助委員會資助的院校，學士學位課程的入學者必須有良好的中文程度，但在香港這個絕大部分人說中文、文化繼承自中國的社會裏，這項規定是合理的，並非基於種族因素。

二、就業

現時，年滿十五歲的香港合法居民才可在香港就業。除了這種「入境限制」外，本港僅有的就業限制是為年青工人提供法律保障，以及公務員本地化政策。

有南亞裔人士指出，在過去十至二十年間，除了警隊和懲教署外，沒有其他政府部門聘請南亞裔的香港居民為公務員。報告書指出，港府的公務員本地化政策並非基於種族或人種而實施，過去有華裔人士以海外條件受聘為公務員，也有非華裔人士，包括本港的南亞裔人士，以本地條件獲政府聘用。上訴法院最近的一項裁決已確認本地化政策本身並非不合法，而政府正考慮一些修正辦法，包括以海外合約受聘的香港永久居民轉為以本地條件受聘。

亦有人指現時本港專上院校的南亞裔人教職員為數少，有者亦大多從西方的大學招聘，而本地和海外聘用條件和房屋福利的分配亦有異。報告指出，獲教育資助委員會資助的專上院校，在招聘職員方面均須遵守管制，不得有種族歧視。

有人指海外家庭傭工被禁止使用住客升降機及進入會所物業、因膚色太深被解僱、遭受不公平對待或虐待、不能帶同家人來港生活、在聘用合約終止後祇可在香港逗留最多兩星期，以及地區人士抗拒設立海外家庭傭工中心等，均顯示出種族歧視的存在。

報告指出，上述部分情況並非源於種族歧視，而是本港社會秩序和資源管理方面合理而必須的安排。反之，這些傭工享有的一些特別保障，例如最低工資規定和「補償辦法」等，是本港其他僱員所沒有的。他們又可向勞工處的勞資關係組、勞資審裁處、小額仲裁處或人民入境事務處求助，而政府在過程中亦會提供令有關傭工滿意的傳譯服務和安排。至於地區人士初時反對設立海外家庭傭工中心，祇是基於對計劃性質的誤解，而事實證明，現在這些傭工中心已廣為市民所接納。

現時根據《執業大律師條例》所訂之執業大律師資格，來自非英聯邦司法體系的外籍律師不能取得香港執業大律師

資格。在這方面，政府正與大律師公會進行磋商，以訂立客觀、合理、非歧視和以標準為依歸的大律師資格。

報告又指出，調查顯示不足1%的報章招聘廣告所用的字眼含有種族歧視成分，而對於非華裔僱員難有晉升機會的說法，由於資料不足，難以評估。然而，資料顯示很多具規模的機構之僱主，已實施了平等機會政策。

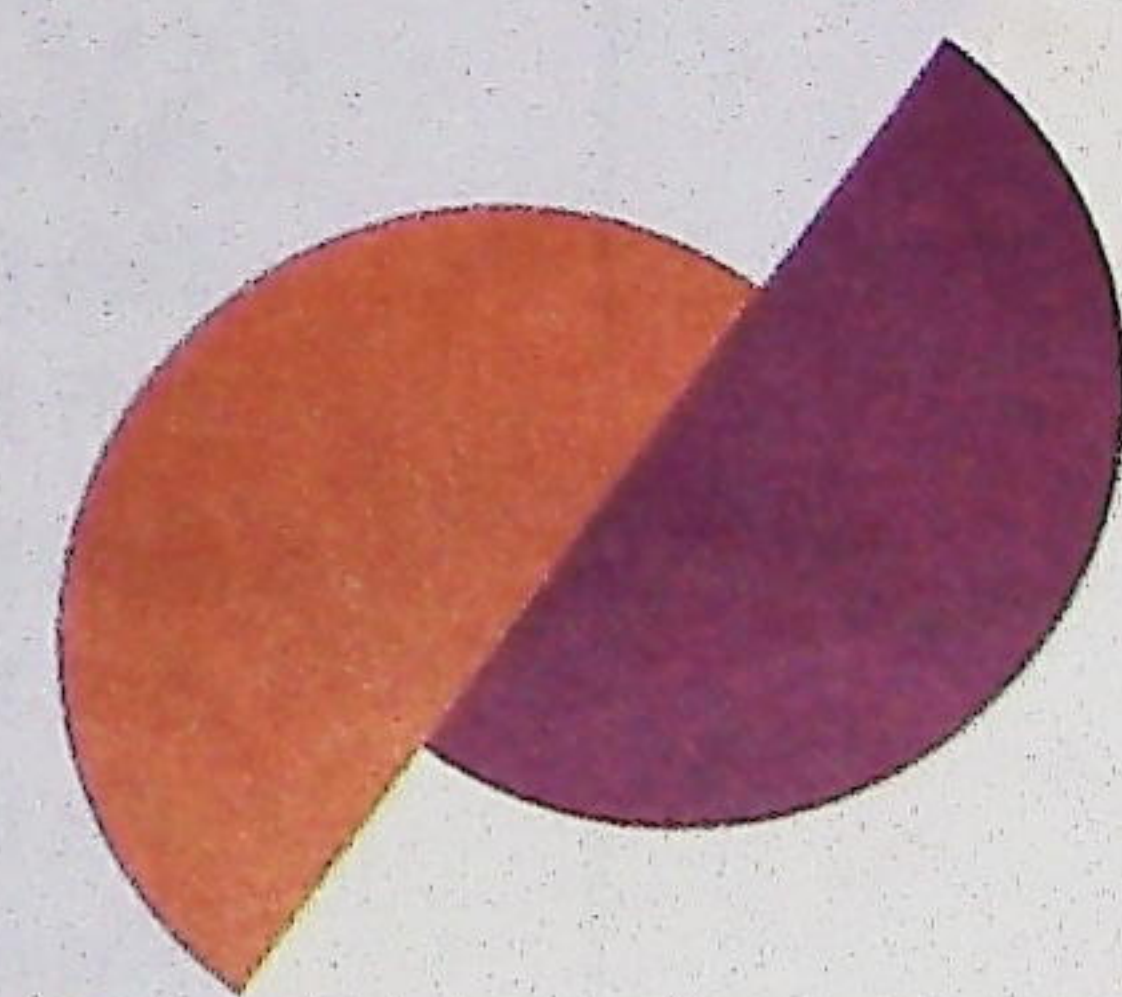
有人指本港僱主大多不願意僱用新移民，然而，報告指這些新移民廣東話及/或英語程度不足，以及缺乏所需工作技能，才是導致他們難以在港找尋工作的真正原因。此外，新移民像所有其他合法居港的工人一樣受到勞工法例的保障，而最近《僱員再培訓條例》之修訂，亦使他們可接受培訓和再培訓課程。

三、衛生與社會福利

報告指出，政府政策是確保市民不會因文化或語言上的差異而無法獲得健康護理服務。在這方面，政府在各間診所和公立醫院提供各種語言的傳譯服務，並向護士提供各種語言訓練，及以多種語文印製衛生教育的資料。

有意見謂《醫生註冊條例》內有關中藥行醫者的規條出現「華裔」一詞，而豁免條文又祇適用於華裔人士，存有歧視的成分。報告指中醫藥發展籌備委員會現正與政府商討設立一套法律架構，規管中藥、中醫和為中醫註冊。委員會的建議如獲接納實施，《醫生註冊條例》內的有關條文便會被刪除。

平等機會 關於 種族歧視 的研究



諮詢文件

香港政府

有人指稱被羈留的越南船民除非肯自願回國，否則不會獲得醫療和牙科治療，是對越南人歧視的證明。報告指當局經徹底調查後，發覺這些指控並無事實根據。政府除在船民營內提供全面的醫療服務外，並在有需要時安排船民到醫院和專科診所求診，及讓其親友探望。

現時本港有機構為少數族裔人士提供特別的社會福利服務和設施，例如為非說華語的殘疾兒童提供早期訓練的「監護者」、為專說英語的長者提供起居生活照顧的「中華海岸公益團」及為新移民提供適應香港生活的訓練及輔導之「國際社會服務社」等。

有意見謂優先讓華裔夫婦領養香港兒童是種族歧視。報告指領養人是否能讓兒童的培養教育保持連續性，以及兒童的族裔、文化和語言背景，是最重要的考慮因素。因此，在香港大部分等待領養的兒童均是華人之下情況下，本地華裔夫婦可優先領養這些兒童是合理的。

有人似乎不滿當局把公共資源分配予新移民。報告指當局提供這些服務並沒有犧牲其他香港市民的利益，而愈早使新移民適應本港的生活，他們便愈快能對香港的經濟和社會發展作出貢獻。

四、治安

《人權法案條例》規定，不論是甚麼種族或膚色，任何人在法律上均享受平等而有效的保護。然而，執法人員在採取行動時因工作需要而必須根據經驗選定截查目標，這無可避免地使某些人可能比其他人更常遇到截查。有人覺得這涉及種族歧視。另有意見認為當局採取「目標突顯」的做法是有其合理的目的，但應以圓滑的方式執行，並顧及有關人士的感受。

菲律賓人、南亞裔人和泰國人的族群代表指警方對他們粗暴無禮，漠視他們的問題，並在他們與華人的爭執中偏袒華人。報告指有關投訴經調查後發現並

沒有種族歧視的成分，而可能與服務質素有關係。

有人不滿警察機動部隊在演習中以越南船民為「假想敵」，認為是對他們的歧視。報告指這類訓練是執行上的需要，並不涉及種族定型的問題。

本港的《人民入境條例》（第115章）其中若干條文被指稱帶有種族歧視。報告指條文特別指明華裔人士是由於本港大部分居民(96%)是華裔人士，而作出區分亦沒有賦予部分永久居民一些其他永久居民所沒有的特別權益。至於遞解出境條文厚待英籍（非永久）居民，祇是殖民統治的產物，香港主權回歸祖國後它便會消失，而祇容許越南難民尋求庇護亦祇是按特別情況所採取的切實和臨時的措施而已。

有意見謂現時本港整套法律案例仍然沒有中文版本，以致英文繼續處於高高在上的地位，而階級和種族的區分因而繼續存在。報告指在普通法制度執業的律師，精通英語是一項專業條件，香港法律最初固然是以英文撰寫，在本地化後則仍須讓國際社會看得懂和明白，故此維持英文的重要性有合理依據。

五、值得特別關注的事項

有人指少數的士司機抱有種族歧視的態度。報告指問題大部分源於溝通困難或的士司機受緊逼的環境壓力引致脾氣暴躁所致。

有意見謂傳媒將從內地來港的新移民塑造成貧窮、懶惰、無教養及能力一般較本地人為低的形象。報告指傳媒並非存心冒犯，祇是習慣使然，與歧視無關。

有人指在香港以中國人為主的市場，保險業人士使用英文屬於歧視。報告指以英文撰寫保險單條款，是有合理而客觀的根據，因它能反映一些經得起考驗的法律原則，並避免因翻譯而出現法律漏洞。

有意見謂申請輪候公屋的家庭必須有半數成員為永久居民之規定，對新移民家庭不公平和帶有歧視成分。報告指這並不涉及歧視因素，而是政府須根據實際情況和需要公平分配有限的公屋資源。

(乙)處理種族歧視問題的可行措施

一、現行措施

現時《人權法案條例》已有條文禁止政府及公共機構作出種族歧視行為，而政府亦正透過學校教育、公民教育和一些實際措施，防止可能發生的歧視。此外，政府已開展多項工作，協助新移民融入香港社會。

二、公眾教育

報告強調，香港和國際社會均一致認為，推行教育是消除歧視最有效的方法。香港政府近年來已就此在公民教育計劃

及學校課程上投入不少資源，日後將不斷加以改善以提高成效，並會密切留意外國的有關發展，以資借鏡。

三、對採取立法和非立法措施的論據

報告書臚列了兩者的意見如下：

1. 非立法：種族歧視在香港並不是一個嚴重的問題，因此無立法之需要，以免適得其反。根據現時的經驗，歧視法例加重僱主的行政及財政負擔，影響良好的商業運作，妨礙商業自由，並鼓勵紛爭及不必要的訴訟。要消除歧視，利用市場力量才是更妥善和有效的方法。
2. 立法：立法可鼓勵社會人士摒除歧視的行為和態度，為歧視人士提供有效和直接的索償途徑，亦可顯示政府有決心消除歧視，並發揮倡導社會輿論的效用。

本會意見

- 一、香港雖然是以華人佔大多數(96%)的單元種族社會，但由於本港社會一向自由開放，任何人不論種族，祇要有才智和幹勁，都能在社會上受到尊重和取得發展。事實證明，香港華洋雜處，各國籍及／或實籍人士不分彼此，共同努力建設香港，是香港取得今日輝煌成就的主要因素之一。正如政府發表的研究報告指出，香港過去一直沒有出現種族暴亂、互相仇視等嚴重事故，多數社群和少數社群一直能和諧共處，並將繼續維持這種關係。故此，本會認為香港根本不存在種族歧視的問題。
- 二、研究報告中臚列的一些似乎有種族歧視成分之事例，若加以仔細分析，大部分根本不存在種族歧視的因素，有些甚至與歧視扯不上關係，而是很少數個別人士或組織的傳統或慣性做法，或者是政府在社會公共行政和資源分配方面所作出的合理或暫時措施而已。鑑於報告中列舉予人有種族歧視感覺的事例，其中為數不少均與政府部門或公務員有關，本會希望政府能認真檢討有關情況，如有需要的話，應在運作架構內作出適當的改善措施。本會認為，既然本港不存在種族歧視問題，而在一些可能予人有種族歧視感覺的情況，有關人士或組織正積極控制和加以處理，加上政府可採取足夠措施以防止出現種族歧視，本港根本不需要訂立禁止種族歧視的法例。

- 三、本會重申，香港必須體現平等機會的原則，使每個人的能力得以充分發揮，從而進一步提高社會的整體生產力。然而，在處理社會不公平現象或各種歧視問題方面，本會始終認為立法並非最佳和最有效的辦法。香港政府最近實施的《性別歧視條例》及《殘疾歧視條例》，其在執行上以及在有關問題的處理上，是需要較長時間讓政府、工商各界及市民大眾清楚了解、落實和加以配合，以及檢討成效。本會呼籲有關當局不要急於以立法途徑解決其他各種歧視問題，對於根本不存在或情況絕不嚴重的種族歧視，當局不應過分緊張，而採取適得其反的措施。
- 四、香港政府現時就防止可能出現種族歧視所採取的各項措施，其實已有了一定的基礎。本會認為，政府在這方面推行的公民教育和學校教育計劃，向社會大眾及求學青少年灌輸尊重人人平等、個人尊嚴、以及人與人之間在文化和個人方面的分別，是最佳和最適合的做法，當局宜繼續推行，並在有需要時增撥資源，加強有關的教育和宣傳工作，使全港市民自發性地維護一個各色人種均能互相尊重、彼此愛護、享受平等發展機會的自由社會。



女士高爾夫球服裝在歐洲銷路上升。

高爾夫球熱

席捲歐洲

歐洲深受美國的運動熱潮影響，幾乎每隔三數年，便會受到來自美國的新興運動旋風吹襲。目前，各類傳統運動蓬勃發展，形成一個利潤豐厚的市場，其中以高爾夫球為廣受歡迎的傳統運動之一。

歐洲現有超過三百五十萬高爾夫球愛好者，相關用品市場的零售總值達一百四十億港元，並且與日俱增，而球手每年花在購置裝備方面的人均支出，亦遠遠超過大部分其他運動。

根據去年向歐洲首十四大高爾夫球會成員進行的調查，並於去年九月發表的報告顯示，一九九五年歐洲高爾夫球市場的零售總值為一百一十一億港元，其中以英國所佔份額最大，達37%，其次為瑞典（17%）、德國（12%）和法國（8%）。該十四個市場共有二百六十四萬高爾夫球愛好者，較一九九四年增加6.6%。

報告又指出，各類高爾夫球用品中，服裝的銷路遙遙領先，達三十九億港元，其中包括以透氣質料製成的服裝，以及印有或繡上球會徽章的襯衫和套頭衫等。球棒居第二位，達二十七億港元。手推車、球袋、手套和球座等配件排名第三，共十三億港元，增幅8.6%。球鞋的銷售額則達十二億港元，上升3.3%。

可是，若要準確地估計整個歐洲高爾夫球市場的真正規模，還得計算該十四個市場內非球會會員以及其他歐洲國家的高爾夫球愛好者的支出。據歐洲職業高爾夫球運動員協會的資料顯示，捷克共和國、希臘、匈牙利、冰島、盧森堡、波蘭、葡萄牙及斯洛文尼亞等地合共只有二萬一千多高爾夫球愛好者；而十四個市場內不屬於任何球會的業餘球手則多達九十萬名，其消費額在全歐高爾夫球市場的一百四十億港元總值中，佔有不少份量。

多年前，香港公司只集中生產高爾夫球服裝、球鞋及配件。但時至今日，隨著整個高爾夫球用品市場的吸引力不斷增加，不少外國名牌廠商均以原件製造方式進行生產，部分甚至在亞洲設立工廠，至於大型零售商也積極發展本身牌子，這個發展趨勢為港商提供大量業務機會。

此外，推陳出新的生產科技和用料，亦為港商帶來源源不絕的商機。以球棒為例，僅在數年前，木製棒頭才取代金屬棒頭，而石墨則代替鋼成為製造棒身的材料；可是到了今天，鈦金屬已興起為生產棒頭及棒身的最先進用料。中國內地製造商為了緊隨市場的高科技發展，現已採用新式機器，生產品質及價格均具競爭力的鈦金屬棒頭。

中國製品數量增 香港轉口比重大

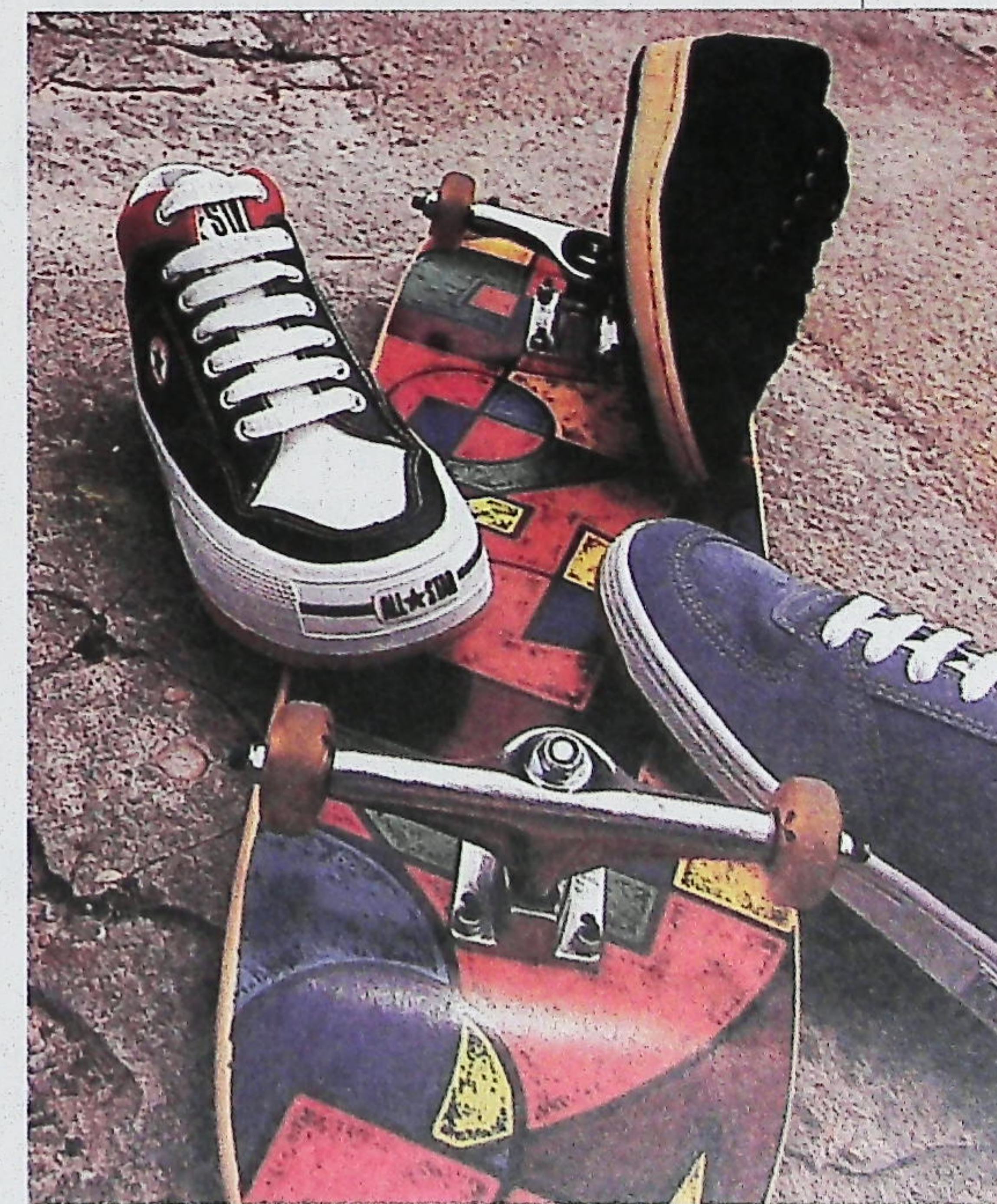
近年的貿易統計數字反映中國製品佔歐洲市場的比額正逐漸增長。一九九四年，中國對歐洲輸出了總值4,080萬港元的高爾夫球用品。香港方面，雖然一九九四及一九九五年對歐洲出口的本產高爾夫球用品微不足道，但1995年上半年，由香港轉口往歐洲的高爾夫球產品總值5,040萬港元，而歐洲市場在香港這類轉口中所佔的比重亦由9.5%增至10.3%。

不過，這些數字也顯示歐洲對中國而言仍屬小主僱。據著名業內雜誌報導，儘管零售商和製造商對歐洲市場潛力日增甚感雀躍，但該區仍處發展階段，較分別有二千四百萬和一千萬高爾夫球愛好者的美國和日本遜色得多。此外，由於大部分歐洲國家不論在消費習慣、價格水平以至分銷體系各方面都大相逕庭，香港和中國內地廠商要拓展該區殊不容易。因此，不少進軍歐洲的公司均以英國、瑞典、德國、法國、愛爾蘭及西班牙等最大六個市場為目標。事實上，這幾個國家共佔歐洲高爾夫球市場80%以上。

六大市場各有千秋 英國居首瑞典隨後

英國是歐洲最龐大的高爾夫球用品市場。一九九五年，隨著各類產品銷路增長溫和，當地市場的零售額較一九九四年上升5.8%，達四十一億港元。服裝所佔的市場份額最大，約達38%，其他主要產品計有球棒（22%）、配件（12%）、球鞋（11%）、高爾夫球（8%），以及該國六萬七千多名初學者所需的基本裝備（9%）。截至一九九五年底，英國的高爾夫球會共有會員超過一百一十萬名；換言之，當地的玩球人士每年平均花費三千四百港元購買裝備。

瑞典的市場規模在歐洲位列第二，一九九五年的零售總值增至十九億港元。年內，該國雖有三十四萬八千高爾夫球會會員，但初學者數目只有九千八百名，以致基本設備的銷量下跌39%，僅八千九百萬港元，市場的整體增長亦受到影響。



香港廠商可考慮生產的高爾夫球鞋。



令人目不暇給的高爾夫球用品。

另一方面，高爾夫球和球鞋的銷路乏善足陳，但其他產品則取得2.5%至8.1%的增幅。最暢銷的產品為服裝，佔市場34%；球棒緊隨其後，約佔29%；球鞋及各類配件各佔12%；高爾夫球則佔8%。一九九五年，瑞典球手在裝備方面的人均支出約達5,310港元，在全歐洲高踞首位。

德國於一九九五年共有252,600名高爾夫球會會員，有關裝備的總銷額為十三億港元，其中以高爾夫球服裝表現最佳，佔市場31%，其次是球棒（24%）、配件（11%）、球鞋（10%）和高爾夫球（8%）。同年，該國有27,500人加入初學行列，基本設備銷量合共2.2億港元。當地高爾夫球愛好者添置用品的花費也頗為龐大，平均達4,830港元。法國市場在一九九五年保持穩定，總值9.37億港元。該國與瑞典一樣，新加盟球會的初學人士數目不多，只有八千九百名，未能推動市場發展。各類產品所佔的銷量比重依次為服裝35%、球棒27%、配件13%、球鞋11%、高爾夫球8%。每名球手每年的裝備開支平均為3,860港元，此比率較其他歐洲市場偏低。

愛爾蘭市場於一九九五年的表現則出色得多，總銷售額攀升至6.3億港元，球會會員總數亦增至161,700名，而初學者數目接近九千九百名，帶動基本設備銷售額上升至七千五百萬港元。在這個雨水較多的國家，高爾夫球服裝的銷路同樣獨佔鰲頭，佔市場37%份額，其他主要產品包括球棒（21%）、球鞋（11%）、配件（11%）和高爾夫球（8%）。雖然該國玩球人士的平均花費僅3,660港元，但在一個普羅大眾均玩高爾夫球的國家來說，這個水平實屬正常。

西班牙方面，一九九五年的市場總值躍升至5.06億港元，其中高爾夫球服裝所佔的市場份額高達32%；市場觀察家認為這是由於該國陽光普照，吸引不少遊客前往玩球，並大量購買印有球會徽章的襯衫、

套頭衫及休閒服裝所致。至於球棒，則佔市場銷額25%，配件和球鞋各佔11%。年內，初學高爾夫球人士約達八千八百名，令球會的會員總數增至近97,300名。當地高爾夫球愛好者每年在購置用品方面平均花上四千九百港元，在歐洲主要市場中位居前列。

零售市場競爭激烈 仿製名牌大受歡迎

上述六大市場不單規模及發展趨勢不一，連消費者品味也大異其趣。

在英國的高爾夫球愛好者中，女性約佔15%。隨著財雄勢大的運動用品連鎖店和高爾夫球優惠店在該國崛起，零售市場競爭越趨激烈。儘管如此，職業高爾夫球用品店仍穩佔球棒銷路五成；令人感到意外的是，幾可亂真的名牌球棒仿製品最受歡迎，佔這類產品銷路17%。

在瑞典，職業高爾夫球用品店的市場份額

由75%下跌至60%，運動用品零售店佔市場25%，而以貨價實惠見稱的高爾夫球連鎖店則擁有一成io份額。特許經營集團是職業球手用品店表表者，其加盟店有近半數設於德國、丹麥和奧地利。集團經常大量採購各類自己牌子的球棒、服裝和配件。法國的情況與其他歐洲國家截然不同。當地市場有六成io份額由巨型商店壟斷。另一方面，運動用品店的佔市率正不斷上升，而職業用品店卻逐漸式微。在西班牙，職業用品店以高達75%的份額稱霸市場。由於高爾夫球愛好者多在球會購買裝備，設於球會以外的用品店寥寥可數。此外，專程到來打高爾夫球的遊客，亦喜歡光顧球場內的用品店。

大陸香港同一陣線 拓展歐市潛力雄厚

總括來說，中國內地和香港的高爾夫球裝備供應商及製造商，將有更多機會拓展歐洲市

場。不過，目前這個市場正出現一些重大轉變。舉例而言，隨著大型製造商迅速擴張業務，奪取較大市場份額，加上著名牌子紛紛合併或進行多元化發展，今後輸往歐洲的出口產品料將集中於少數公司。

與此同時，零售市場也朝著同一趨勢發展。目前，大型跨國連鎖店的業務蒸蒸日上，而獨立零售商則飽受壓力。大部分製造商均預測，假如美國的高爾夫球優惠店大舉進侵，歐洲的零售市場將會進一步被大公司壟斷。

預料大型零售商在歐洲市場興起，將為亞洲供應商提供擴展該區業務的良機；與此同時，小型店舖為了求存，亦會推出訂製球棒服務，廣作招徠。在這情況下，歐洲市場價格具競爭力的先進球棒部件將有較大需求。

（資料：香港貿易發展局）



Edward Wong Credit Limited
安泰授信有限公司

（安泰集團成員）
（政府註冊接受存款公司）

為閣下提供以下理財服務
定期存款 商業押匯 票據貼現 証券抵押
貨品貸款 租購分期 物業按揭 同業拆放

歡迎查詢接洽

香港九龍長沙灣道910號安泰大廈2樓 電話：(852) 2370 3111
電掛：EDCOGRAM 電傳：43594 EDCOG HX 傳真：(852) 2310 9171

香港牛仔褲

風靡南韓市場



在南韓市場，一隻新興的牛仔褲牌子於三年前異軍突起，現時已成為當地市場首屈一指的牛仔褲名牌。該牌子於去年從香港輸入了一百萬條牛仔褲，總銷額為一億美元。該公司預期一九九七年銷路將會更上一層樓，達1.4億美元。

該牌子的成功之道是懂得利用香港的優越生產能力。據其發言人表示，香港的生產成本較低，紡織品水洗技術出眾，又能提供大量時裝潮流資訊，所以他們選擇在香港進行生產。

踏入九十年代，南韓廠商鑒於本土工資上漲削弱當地產品的競爭能力，因而放眼海外，尋找能夠提供產品成本較底、品質優良和款式時尚的供應地，以滿足熱切追求潮流的南韓消費者，香港自然成為不少南韓牛仔褲廠商的生產基地。

隨著愈來愈多南韓公司從海外採購服裝，當地紡織品進口節節上升。在一九九三至一九九五間，南韓紡織品進口總值由三十億美元增至五十一億美元，升幅高達七成。與此同時，南韓從香港進口的紡織品亦有急升趨勢，由一九九三年的4,189萬美元，攀升至一九九六年的

二億美元，其中又以長褲的需求最殷，進口總值由一千八百萬美元增至五千萬美元，進口長褲的需求與日俱增，主要是由於便服在南韓大行其道所帶動。目前，南韓的便服市場總值每年增長20%，並預期這個潮流將會持續不斷。

香港輸往南韓的時裝激增，除了因為香港生產成本較低及技術超卓之外，還有一個原因就是香港在南韓和中國的貿易中扮演著中介角色，而中國正是世界上最大的紡織品出口國。

不過，中國內地法例繁複，使有意開展對華貿易的南韓公司感到困難重重；不少南韓公司更抱怨中國內地企業交貨期不準和品質控制欠佳。另一方面，香港既擁有穩定稅制和具效率的行政架構，政府又實行法治和對工商業採取不干預政策，因此成了南韓公司與中國內地通商的安全有效渠道。

由於港商熟悉中國內地的經營手法，又能保證產品質量和交貨期，所以南韓公司都寧願通過香港與內地進行貿易而不與中國直接交易。香港長期與中國內地進行交易，掌握了與內地合作的竅門，因此，南韓公司透過香港與中國內地接洽，往往可以取得更優厚的交易條件。

港產製品受歡迎 提高關稅無大礙

此外，由於中國製品在南韓的形象不佳，所以超過90%由香港輸往南韓的服裝，都只在中國內地進行部分縫製工序，然後運到香港作最後加工，藉以取得「香港製造」的標籤。

南韓時裝商又喜歡在香港採購最新布料，因為不少國際紡織品公司都在香港設有辦事處，提供各款優良設計，讓韓商不但可精挑細選，同時更可搜集最新時裝潮流情報。所以香港亦是南韓時裝市場的主要供應地。

儘管如此，南韓於一九九六年一月提高了紡織品進口關稅，將紡織品稅率調高至8%，服裝更增至15%，此舉對於向香港採購服裝的南韓公司造成沉重打擊，部分公司更因而轉往越南、泰國和印尼等國家建立生產基地。

香港回歸中國的問題亦深受南韓時裝商關注。雖然中國宣稱，香港回歸後政治和經濟政策均會保持五十年不變，但香港的前途始終難以逆料，而在一九九七年七月一日後，南韓公

司和消費者的反應如何，也是未知之數。

據南韓一位製造業知名人士指出，儘管香港的生產成本低，產品質素高，但在香港回歸後，該公司可能會另覓其他生產基地。

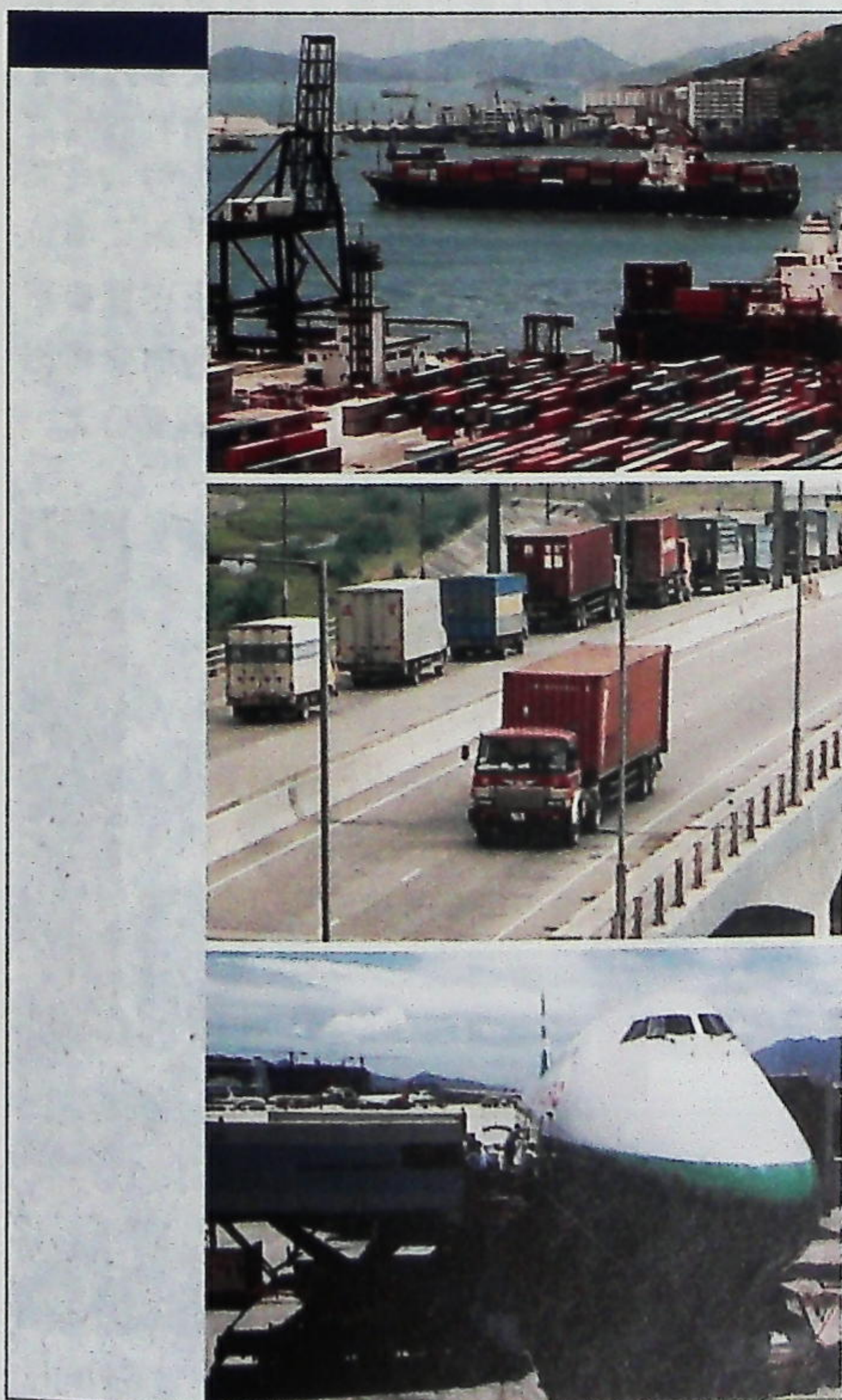
不過，短期而言，香港憑著其地理優勢和與中國內地通商的經驗，將會繼續扮演南韓服裝市場主要供應地以及中國內地外貿窗口的角色。

(資料：香港貿易發展局)



牛仔褲和襯衣款式繁多。

銷售名牌牛仔褲及西褲的時裝店。



CMA is authorized to issue all kinds of Certificates of Origin including: —

- * Certificate of Hong Kong Origin
- * Certificate of Origin — Processing
- * Certificate of Origin — Re-export
- * Certificate of Origin — Without Transit/with Transshipment
- * Generalized Preference Certificate (Form A)

廠商會 經政府授權簽發各類產地來源證包括：—

- * 香港產地來源證
- * 加工證
- * 轉口來源證
- * 不過境／轉載貨品來源證
- * 普及特惠稅來源證

CMA Building, 64 Connaught Road C, Central, HK
香港中環干諾道中64號廠商會大廈
Tel / 電話：2545 6166

Fax / 傳真：2544 2406

自我評稅制度

會 計界人士指出，稅務局將於二零零零或二零零一年引入自我評稅制度，並調撥更多評稅主任進行實地審查工作。屆時，愈來愈多本港公司將被列入實地審查的名單之內。

在本會與德勤會計師行於三月十四日合辦的「一國兩稅制」稅務研討會上，德勤會計師行高級稅務經理陳鍾元指出，根據基本法，在一九九七年香港主權回歸中國後，香港特別行政區將擁有獨立的稅制，特區政府亦可自行與外國簽訂稅收協議。中國國家稅務總局局長項懷誠與香港稅務局長黃河生亦多次重申有關的立場。

不過，陳鍾元指出，雖然本港的稅制基本上會維持不變，但在評稅制度上卻有新發展。現時的報稅程序要求納稅人填交報稅表，經評稅主任核實有關資料後，稅局便會發出一份評

稅通知書，通知納稅人實際須繳付的稅款。鑑於目前很多納稅人均會聘請稅務會計師協助申報稅項，故其實際須繳付的稅額與先前稅務會計師所計算的大致相同，須更改稅額的個案不多。

陳鍾元指出，為免浪費人力資源，稅局計劃陸續引入自我評稅制度，要求納稅人在填報報稅表時，先計算自己所須繳付之稅額。稅局基本上會接受納稅人的計算方式，故此在遞交報稅表時，納稅人應以劃線支票將稅款寄至稅局。很多先進國家，包括二十多個英聯邦國家均已採用自我評稅制度，事實亦證明有關制度確能節省人手，故此稅局決定仿效。

陳鍾元認為，在自我評稅制度下，祇要納稅人多了解香港稅法，以及保存足夠的業務紀錄，並根據資料如實申報即可。他提醒與會者，



陳鍾元先生(左)、羅盛慕嫻女士(中)及謝玉蓮小姐(右)解答參加者的問題。



研討會反應熱烈，參加者逾一百人。

千萬不要以為在新評稅制度下，納稅人可短報收入，因為稅局會將節省的資源調撥至實地審查組，加強有關方面的工作。他指出，實地審查是指稅局派出評稅員到審查名單內的公司，查核該公司的賬目，以確定公司有否短報收入。根據稅局的紀錄，經實地審查的個案，超過九成須補繳稅款，而款額則年有遞增，由一九九三至九四年度的三億元增加至一九九五至九六年度的八億二千萬元。

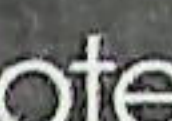
德勤會計師行合夥人羅盛慕嫻在研討會上補充謂，由於實地審查的成功率非常高，故此該組的評稅員亦由最初的24人增加至81人。評稅員所討回之稅款亦大幅上升，由每位平均追回一百萬元增至現在的一千萬元。她相信，在引入自我評稅制度後，被列入實地審查行列之公司將會持續增加。此外，羅盛慕嫻估計，稅局首先會在公務員行列實施有關制度，並陸續擴展至其他行業。

除自我評稅制度外，羅盛慕嫻亦論及一九九七/九八年度的財政預算案。她指出，該份預算案是一份保守的過渡預算案，最令業界失望的是財政司

沒有降低利得稅率及提高折舊率，祇承諾在明年檢討香港的稅制。她認為香港的利得稅率雖然較亞太區內很多競爭者為低，但這並不表示香港的稅制具有強勁之競爭力，以及能吸引海外投資者。現時，很多亞太國家如新加坡及馬來西亞等，均有對某些行業提供稅務優惠，例如給予開拓企業免稅期，政府可參考有關做法，增加香港對投資者的吸引力。

在同一場合，德勤會計師行高級稅務經理謝玉蓮指出，由於本港稅制的局限，廠商及僱員在國內或海外投資或工作時，均面對雙重徵稅的問題。她建議港府與中國國家稅務總局訂定內部通告或指引，對有關問題給予指示，並與其他國家簽訂國際稅收協定，以避免雙重徵稅的問題。此舉可避免外國投資者，特別是一些來自較發達及稅率較高的國家的投資者視本港為稅務天堂，而導致該等國家的政府不鼓勵國民在本港投資。此外，她指出國際稅收協定亦有助減少漏稅的機會。

「一國兩稅制」稅務研討會反應熱烈，共有逾一百人出席。



京倫飯店
Beijing
Jinglun Hotel



京倫飯店

匯聚當今世界的先進設施和中華民族的

殷勤待客之道，

是各國賓客在京下榻的

首選之地。

中國北京建國門外大街 3 號 郵政編碼 100020
電話: (86-10) 6500-2266 傳真: (86-10) 6500-2022
電子信箱: jinglun@public3.bta.net.cn

香港辦事處：
電話：(852) 2850-5857 傳真：(852) 2544-2735

nikko hotels international

個案剖析一

皇宮酒店的失竊事件



上期《企業雄才》刊載了由香港管理發展中心提供之個案，講述一宗在酒店發生的失竊事件，並在文末提出三條問題供讀者思考。有關問題之參考答案詳列於下文。

個案剖析

一、您認為賴家俊處理此次失竊事件是否恰當？請解釋。

賴家俊在處理此次事件上犯了以下的錯誤：

- 他在獲悉高文先生的失竊事件後，未能及時通知酒店保安部門。
- 他不應單獨進行檢查工作，而應與保安主任一起進行。
- 「住客財物遺失報告表」祇限酒店內部使用，不應把副本給予住客。
- 他不應代替保安主任在「住客財物遺失報告表」上簽署。
- 他應安排保安主任，而非服務生陪同高文先生一起往警局報案。
- 他應把事件的發生經過如實地「記錄」下來，而不應「製造」任何資料。在助理經理記事簿內，可發現以下錯處：

- i) 「調查後，其遺失物品如下……。」賴家俊並沒有親眼看過這些物品，因此他祇應說：「高文先生聲稱遺失了以下物品……。」

- ii) 「總值約為港幣29,050元。」賴家俊並不知道這些聲稱失竊了的物品的確實價值，因此他祇應在報告上說：「高文先生聲稱這些物品的總值約為29,050元。」

- iii) 「高文先生大概在上午九時三十分離開房間……。」，「高文先生約在上午十一時十五分返回房間找尋一張名片」及在報告上其他類似的字句。賴家俊並沒有親眼看見高文先生何時離開及重返房間，因此他祇應說：「高文先生提供以下資料：他離開房間……。」

- 在事件並未水落石出之前，他不應在報告上說：「事件完結」。

- 在高文先生往警局報案後，他應向高文先生索取一份警察報告的副本，並應存放在助理經理記事簿內，以作警剔。

- 有關文件的副本除了分發予房間部經理、前線部經理及房間執行主管外，更應給予其他有關部門的主管，如總經理、行政助理經理及保安經理等。

二、假如您是賴家俊，您會怎樣處理此次事件？

即時行動

- 在陪同高文先生返回房間檢查之前，助理經理應先往電腦查看高文先生的個人資料。例如，他是否獨自旅遊？若高文先生是與同伴同遊的，他應建議高文先

生先查看報稱失竊的物品是否由同伴拿取了。

- 就酒店內的失竊事件，助理經理應先向住客道歉，並向住客保證酒店將會使用所有辦法將報失的物品尋回。

- 應盡快把失竊事件通知保安部門，並在住客允許下，與保安主任一起到達現場進行初部檢查。

- 應詢問住客是否需要向警察報案。若需要的話，酒店應安排一部轎車及一個保安主任陪同住客往警局。

- 填寫「住客財物遺失報告表」，並向住客索取一份警局報告的副本，將整個事件記錄在助理經理記事簿內。

進一步檢查／行動

- 「馬路」系統能提供每間房間詳細的進出資料，因此，酒店應透過「馬路」系統，列印一份1226號房的進出報告，以獲取更多有關該房間的進出資料，包括日期及時間等。

- 助理經理應翻看閉路電視的錄影帶，以便查看所有透過十二樓進出口進入或企圖進入房間的可疑人物。

- 應向該段時間駐守十二樓進出口的保安主任索取資料。

- 向兩位房間服務員（丹尼及依芙）索取資料。

- 助理經理更可決定是否需要檢查有關員工的儲物櫃。

- 助理經理應與保安部門跟進有關事件，及向住客報告事件的進展。

三、試解釋賴家俊未能成功地處理此次事件的原因，並請提出避免上述錯誤重演的建議。

賴家俊未能成功地處理此次事件的原因

- 在晉升之時，他祇獲得有限的訓練及指引。

- 他並不知道處理遺失事件的標準程序。

- 他缺乏處理此類事件的經驗。

避免錯誤重演的建議

- 應向每一位員工提供一個工作簡介，以便新任的助理經理清楚明白他們在不同事件中所扮演的角色。

- 應向所有新任助理經理提供多方面及深入的培訓計劃。

- 個案實例可能是一個培訓新任助理經理的有效方法。

- 為確保不同事件的處理程序符合標準，書面上的培訓資料是必須的。

- 提供充足的指引予新任助理經理是必須的，例如每一位新任助理經理可由一位現任的助理經理帶領工作最少兩個星期，他們便能從觀察中學習處理不同情況和不同事件的方法。

- 為確保記事簿的可信性、準確性及恰當程度，書寫報告訓練對新任助理經理也是非常重要的。

《企業雄才》

月刊

誌慶

超時有限公司

趙振邦

致意

河南省

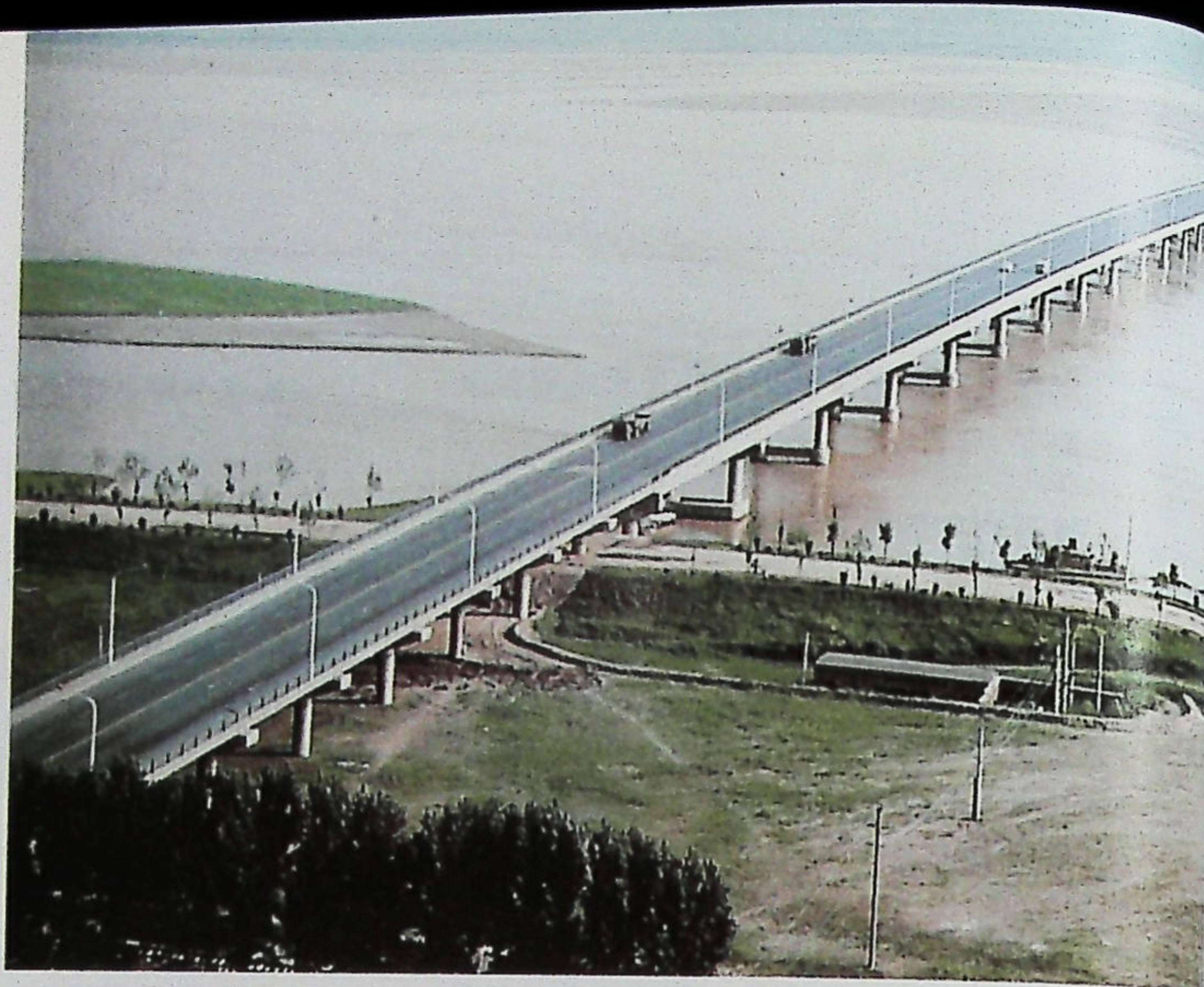
河南省位處中國中部，現有人口九千一百多萬，是中國人口第二大省份，亦是全國能源、原材料和農副產品的重要產地。省內主要城市包括洛陽及開封，現時首府為鄭州。

基礎設施

河南省在近年大力發展基建項目，例如通訊、交通、能源供應等。省政府亦致力提升鄭州、洛陽等地機場之服務水平，並正興建港口。另外，通訊業亦迅速發展，令河南省積極發展成為資訊中心。



河南省位置



農業及資源

河南省是中國其中一大農業產地，主要產品有小麥、豆類、米、棉、煙草、絲及水果，其中小麥及棉產量位列全國首位。

資源方面，全省礦產資源達70多種，其中煤炭、石油、天然氣、鋁礬土、鉬、金、銀、水泥灰岩、耐火粘土、大理石、珍珠岩、天然碱、鹽等43種儲量居全國前列；而金的產量亦佔全國第二大，約為全國產量的七份之一。

工業概況

河南省工業發展完善，已形成以石油、煤炭、電力、冶金、機械、電子建材、輕工、紡織、石油化工等工業體系，工業生產亦有迅速增長。在一九九五年，工業類別的增值為1,425億元人民幣。其中，國營企業之增長為10.6%，集團企業升幅為20.1%，大型及中型企業為14.3%。而輕工業之增長亦較重工業為迅速，在九五年，兩者之增值分別為人民幣501億元及784億元，與去年比較分別上升21%及16.3%，而製成品之生產亦錄得大幅增長。

對外貿易

河南省在九五年的出口上升13.9%，達人民幣十五億元，其中工業及礦產佔總數74%，較

九四年上升3.4%。主要出口產品包括紡織品、食品、礦產品、機器及輕工業品，其中最大的出口市場為香港、日本、獨聯體及美國。

進口方面，在九五年上升23.7%，達十四億元人民幣，主要進口品包括香煙、肥料、化學品、動物油、植物油等，主要供應商是香港、美國及德國。

九五年，河南省批核之外資計劃達805個，協議外資達9,157億美元，外資項目之規模，由以往平均為八十七萬美元上升至114萬美元；其中，農業、林業、水利、電力、通訊及資源開發方面亦有增加。

截至九五年，河南省共批出外資企業四千五百家，其中一千八百家已開始運作，提供協議外資45億美元。其中，實際利用外資十三億美元，居全國內陸省份最高。現時，外資主要來自五十個國家及地區，主要投資來源地為香港、台灣、日本及東南亞如泰國及菲律賓。主

要投資項目為農業、能源、交通、通訊、原料，以及大型與中型國營企業之轉型活動。

台灣現已成為繼香港後，在河南之第二大投資者，在九五年台灣投資者共開設142家新企業，為該省帶來一億六千萬美元的資金，其中七千八百萬美元為協議投資。

投資方向

河南省鼓勵外資參與機械、電子、紡織、輕工、食品、冶金、能源、交通及城市建設等行業，以及農業、林業和牧業。

投資方式方面，外資可採取以下形式：

- 一、 舉辦中外合資／合作經營企業、外商獨資經營企業；
- 二、 開辦補償貿易、加工裝配；
- 三、 設備租賃、轉讓先進、適用技術；以及
- 四、 法律法規允許的其它形式。



改善的陸路交通

優惠政策

經營管理：

河南省政府保障外商投資企業的生產經營自權，支持外商投資企業按照國際上先進的科學方法管理企業。

勞動用工制度：

根據《河南省外商投資企業勞動人事管理規定》，外商投資企業可以根據生產經營的需要，自行確定內設管理機構和人員名額，所需各類人員，可向社會招聘。

入出境：

到河南省投資的外商投資企業從境外聘請的技術和管理人員，可以申請辦理多次入出境有效簽證。

關稅、工商統一稅：

- (一) 外商投資企業在其投資總額內進口本企業所需的機器設備、零部件和其它物料，以及進口用於生產出口產品的原材料、燃料、散件、零部件、元器件、配套件，可獲免繳進口關稅、工商統一稅和免領進口許可證。
- (二) 外商投資企業生產的出口產品，除國家規定限制出口之外，一律免繳進口關稅和工商統一稅。

企業所得稅：

- (一) 經營期限在十年以上的生產性外商投資企業，按規定從開始獲利的年度起，第一年至第二年免徵企業所得稅，第三年至第五年減半徵收企業所得稅。
- (二) 外國投資者，如將從企業獲得的利潤直接用於該企業再投資，或者作為資本開辦其他外商投資企業而經營期不少於五年，可申請退還其再投資部分已納所得稅的40%稅款；如果再投資開辦產品出口企業或先進技術企業，經營期不少於五年的，可申請全部退還其再投資部分已繳納的企業所得稅稅款。
- (三) 產品出口企業和先進技術企業，除可獲減免上述企業所得稅外，還可免徵地方所得稅，如當年企業出口產品產值達到當年企業總產值70%以上的產品出口企業，可按照現行稅率減半繳納企業所得稅。先進技術企業按國家規定減免企業所得稅期滿後，可延長三年繳納企業所得稅。

外國投資者在河南開辦企業所得之合法利潤、收入和清算後的資金，可以依法匯往境外。

產品銷售和物資供應：

- (一) 凡在河南開辦的外商投資企業，其產品銷售價格由企業根據政府有關價格政策自行決定。
- (二) 河南境內開辦的外商投資企業物資供應，由企業自行採購。

服務機構

河南省計劃經濟委員會
地址：河南省鄭州市緯二路3號樓
電話：86(371) 5957358、5952671
傳真：86(371) 5907925

河南省對外經濟貿易委員會
地址：河南省鄭州市文化路115號
電話：86(371) 3943388
傳真：86(371) 3945422

河南省人民政府外事辦公室
地址：河南省鄭州市金水河路16號
電話：86(371) 5953045、5957880
傳真：86(371) 5955656

河南省勞動廳
地址：河南省鄭州市政三街2號樓
電話：86(371) 5955458
傳真：86(371) 5955974

河南省稅務局
地址：河南省鄭州市緯四路13號
電話：86(371) 5951946
傳真：86(371) 5951946

河南省外匯管理局
地址：河南省鄭州市豐產路21號
電話：86(371) 5955588
傳真：86(371) 5953801

Are you looking for recognised and independent testing laboratories?

CMA Testing and Certification Laboratories is your good choice!

Testing and Inspection Scope:

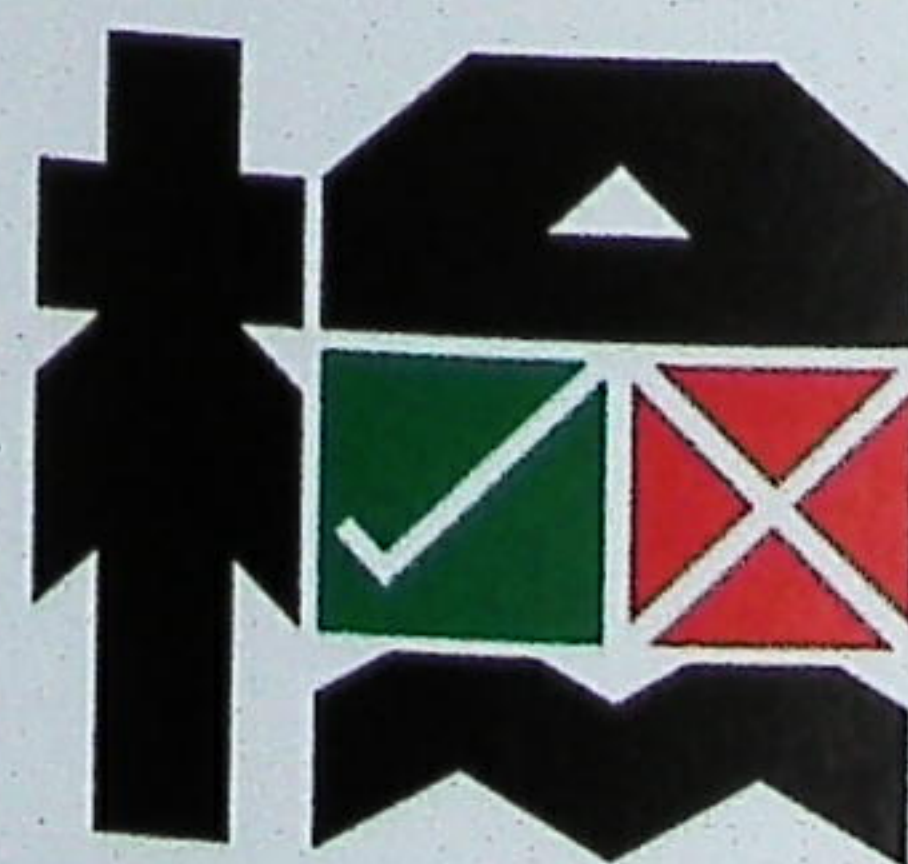
- 1 Toys and Children Products,
- 2 Textiles and Garments,
- 3 Electrical and Electronic Products,
- 4 Food and Drugs,
- 5 Materials and Commodities,
- 6 Environmental Testing.

WE also provide a wide range of services including Calibration, Technical Consultancy, ISO 9000 Consultancy and application for various safety and quality marking.

HOKLAS
Registration No.4

This Laboratory is accredited by HOKLAS for the specific range of tests listed in the HOKLAS Directory of Accredited Laboratories.

Please contact us now



CMA Testing and Certification Laboratories
廠商會檢定中心

Room 1401-1403 Yan Hing Centre, 9-13 Wong Chuk Yeung Street, Fo Tan, Shatin, N.T., Hong Kong
Tel: (852) 2698 8198 Fax: (852) 2695 4177



洽談會／展覽概要

日期	項目	地點	洽談會／展覽項目	主辦機構
一九九七年 八月九日至十四日	'97大連南方商品博覽會	中國大連星海會展中心	各類消費品	大連市人民政府 電話：86 (411) 3690 364 圖文傳真：86 (411) 3633 832
八月十四日至十八日	第八屆美食博覽	香港會議展覽中心	各類食品及飲料、 天然/健康食品、 嬰兒食品、廚房用品及 食品製造儀器	香港貿易發展局 電話：2584 4333 圖文傳真：2824 0249
八月十九日至二十一日	九七香港國際網絡商業應用展	同上	國際網絡、硬件及軟件、 電子商業及服務系統、 有關產品及設備	世展博覽（亞洲）有限公司 電話：2527 9338 圖文傳真：2529 9956
八月十九日至二十三日	'97大連國際電子產品暨 通訊導航設備展覽會	中國大連星海會展中心	電子、電器產品及 通訊導航設備	中國國際貿易促進委員會 大連市分會 電話：86 (411) 2815 738 圖文傳真：86 (411) 2815 739
八月二十六日至二十九日	第四屆中國國際食品、飲品、 商場、酒店及酒餐備辦設備展覽	中國上海國際展覽中心	各類食品、飲料、麵包、 糕點製品、加工包裝技術及 設備、食品服務及 酒餐備辦設備	香港展覽服務有限公司 電話：2804 1500 圖文傳真：2528 3103
八月二十八日至九月一日	97大連國際汽車暨零部件展覽會	中國大連星海會展中心	各種轎車、客車、專用汽車、 工程車輛及摩托車、 各類汽車配件及設備	中國國際貿易促進委員會 大連市分會 電話：86 (411) 2815 738 圖文傳真：86 (411) 2815 739
八月三十日至九月七日	Internationale Funkausstellung Berlin '97	德國柏林	視聽器材、電訊及衛星科技、 辦公室設備、電訊網絡設備、 數碼影音傳送系統、多媒體、 國際網絡服務	德國貿易協會 電話：2532 1231 圖文傳真：2810 6093
十一月三十日至 十二月三日	第四屆國際製造科技會議	香港會議展覽中心	—	香港蔣氏工業慈善基金 國際會議管理顧問有限公司(代辦) 電話：2559 9973 圖文傳真：2547 9528

新會員 NEW MEMBERS

永遠會員 PERMANENT MEMBERS

預發集團有限公司
集團主席：陳振東
業務：成衣製造商
Chaifa Holdings Ltd
Chairman: Mr Chan Chun Tung
Nature of business: Garments manufacturer

合元化學有限公司
經理：詹培圻
業務：出口及分銷染料
Jimtex Chemical Company Ltd
General Manager: Mr Chan Pui Yan
Nature of business: Export & distribution of
dyestuffs

普通會員 ORDINARY MEMBERS

冠立織造廠有限公司
董事長：余明釗
業務：出口成衣及針織品
Winline Knitting Fly Ltd
Managing Director: Mr Hsieh Ming Chiu
Nature of business: I/E of garments and
knitting apparel

銘匯休閒製品有限公司
董事總經理：黃婉華
產品：戶外、露營及促銷用品
Mainway Leisure Goods Manufactory Ltd
Managing Director: Ms Yuen Wah Wong, Angela
Products: Outdoor leisure goods

利年製衣公司
東主：陳金水
產品：成衣
Good Year
Proprietor: Mr Chan Kam Shui
Products: Garments

建達(香港)塑膠製品廠有限公司
經理：黃漢南
產品：餐刀及玩具棋
Kin Tat (HK) Plastic Manufactory Ltd
Manager: Mr Wong Hon Nam
Products: Cutlery set & chess game

Reactor Textiles Ltd
經理：盧德貞
產品：男女仕及童裝羊毛恤衫
Reactor Textiles Ltd
Manager: Mr Lo Tak Ching
Products: Men's woven shirts, boy's woven
shirts, girl's woven shirts and
ladies' woven blouses

力新清潔有限公司
經理：李少明
業務：清潔服務
Nixon Cleaning Company Limited
Manager: Mr Lee Siu Ming
Nature of business: Cleaning services

展威科技有限公司
董事：區慕彰
業務：物業
Cheerway Technologies Ltd
Director: Mr Au Mo Cheung
Nature of business: Property development

增力有限公司
董事：林文柏
業務：物業
Tsang Lik Co Ltd
Director: Mr Lam Man Pak, Patrick
Nature of business: Property development

康翠園藝有限公司
經理：林澤顯
業務：園藝服務
Hong Chui Landscape Company Ltd
Manager: Mr Lam Chak Hin
Nature of business: Landscape services

永進手袋製造廠有限公司
秘書：羅潔芳
產品：手袋
Forever Leather Goods Mfy Ltd
Secretary: Ms Law Kit Fong
Product: Handbag

彩玉有限公司
經理：陳惠玲
業務：貿易
Color Rich Ltd
Manager: Ms Grace Chan
Nature of business: Trading

迪士威製衣有限公司
經理：葉敬儀
產品：女仕恤衫
Madaway Garment Fly Ltd
Manager: Ms Yip Man Yee
Product: Ladies' blouses

贊助會員 ASSOCIATE MEMBERS

富達投資有限公司
經理：林雅妮
業務：金融(投資)
Fidelity Investments Management (HK) Ltd
Manager: Ms Anne Lam
Nature of business: Financial/investment

香港城市大學
工商企業發展處處長：黃漢儀
業務：教育
City University of Hong Kong
Director of Industrial Business Development:
Dr Wong Hon Yee
Nature of business: Tertiary education

Everbest Buying Services Ltd
董事：陳知武
業務：出入口針織成衣
Everbest Buying Services Ltd
Director: Mr Chan Chi-Mo
Nature of business: I/E of knitting garments

研討會／訓練課程

日期	項目	地點	主辦機構	聯絡人／電話
一九九七年 八月一日	如何培訓員工(粵語主講)	職業訓練局大樓	職業訓練局香港管理專業發展中心	黃昭欽博士 2836 1930
八月四日至二十五日	「人事管理」證書課程(粵語主講)	廠商會大廈	香港中華廠商聯合會	黃淑儀小姐 25428633
八月七日	管理研討會— 怎樣有效實施製造業 資訊系統(粵語主講)	同上	同上	傅淑晶小姐 25428632
八月八日	中層經理管理技巧系列— 領導技巧(粵語主講)	職業訓練局大樓	職業訓練局香港管理專業發展中心	屈麗嫻小姐 2836 1941
八月十二日	卓越管理指引研討會(粵語主講)	同上	同上	黃昭欽博士 2836 1930
八月廿六日	全面品質管理發展小組課程	同上	同上	陳樹鈞先生 2836 1823
九月廿三日至 一九九八年二月三日	綜合航運證書課程	廠商會大廈	香港付貨人委員會	沈麗薇小姐 2834 0010

E D I T O R I A L

Since July 1, 1997, Hong Kong's sovereignty has returned to China. The reunification of Hong Kong with China, under the principles of "One Country, Two Systems" and "Hong Kong people ruling Hong Kong", is a remarkable achievement in Chinese history and an important event attracting worldwide attention. We are proud to have the opportunity of witnessing this historic event here in Hong Kong. The reunification passion has intensified our love for our country and for Hong Kong, and we are much more united and confident in the future running of the territory.

Chief Executive Tung Chee-hwa has already fulfilled some major tasks in the past six months since elected. These achievements include the appointment of the fifteen members of the first Executive Council, and the nomination of twenty-three principal officials of the first SAR government, which was approved and the nominees being appointed by the State Council. Moreover, the "Civil Liberties and Social Order" Consultation Paper was released to solicit views and comments from the local community in order that the legislation could be designed to suit actual needs. He also appointed the Chief Justice of the Court of Final Appeal, the Chief Judge of the High Court and the Permanent Judges of the Court of Final Appeal, and announced the membership lists of the Provisional Urban Council, the Provisional Regional Council and the Provisional District Board.

The outline of the policy platform that Mr Tung announced at the inaugural ceremony of the SAR government fully reflects his thorough understanding of Hong Kong's society and his concern in issues of housing, education, social welfare and economic development. His commitment and working attitude have induced great confidence in Hong Kong people in the future functioning of the SAR government.

On the formulation of our industrial policy, the Association stresses the importance of the manufacturing industry to Hong Kong's overall economic development. The government should set up long-term strategies to promote industrial development. More resources should be devoted to increase our manufacturing competitiveness. At the same time, the government should promote investment opportunities and accelerate the pace of technological advancement, so as to facilitate our industrial transformation towards high-tech and high added value manufacturing, and to create a new perspective and a better environment for our manufacturing industry. To work in line with the SAR government on mapping out our industrial policy, the Association will actively participate in the formulation process and reflect the views of the manufacturing sector, so that the outcome will fully meet the needs of our manufacturers and help our manufacturing industry prosper again.

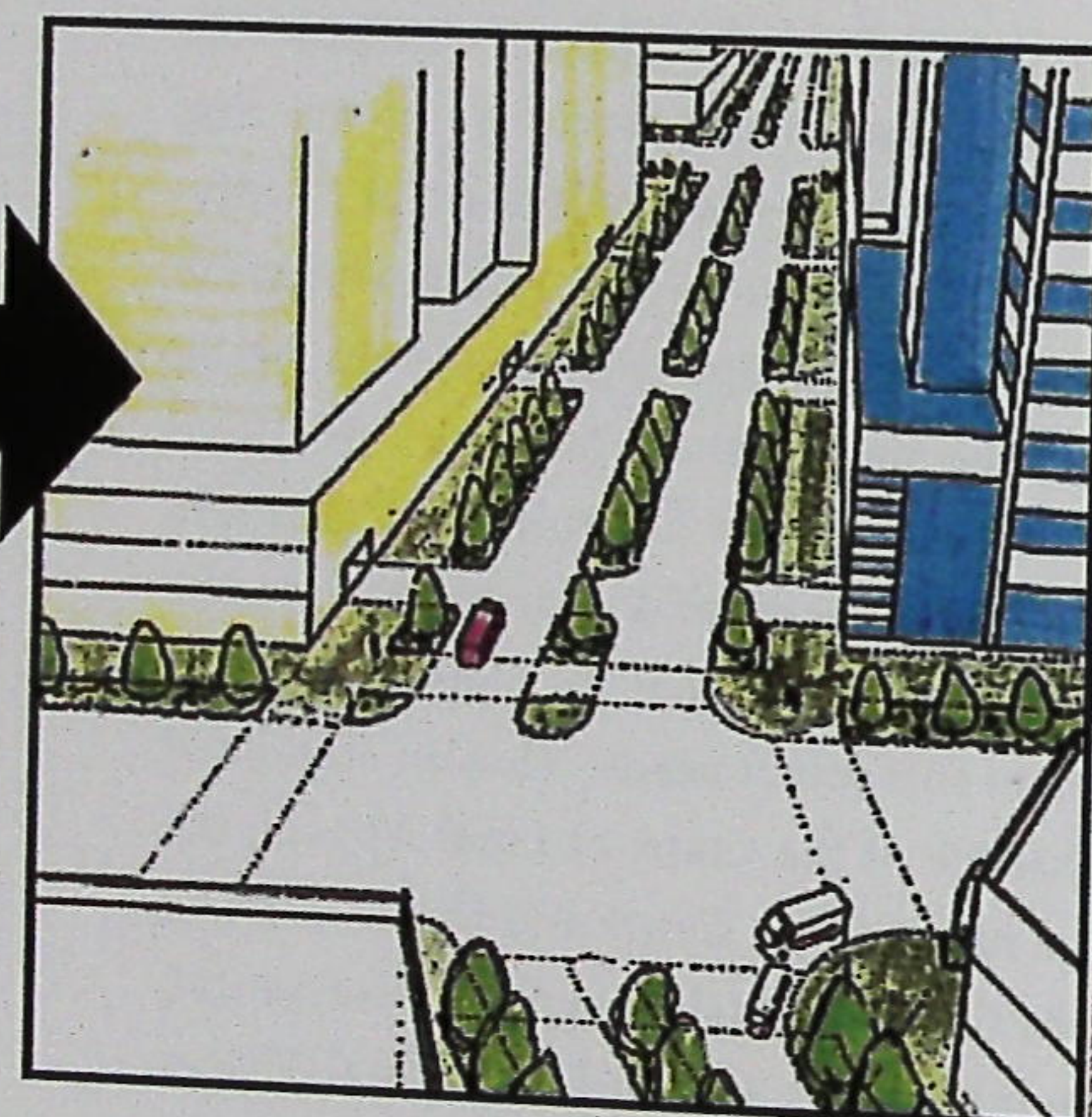
As "Hong Kong people ruling Hong Kong" has finally come into reality, we are entering a new era of our history. Ahead of us is a new horizon full of new challenges and opportunities, and we certainly look forward to our future with excitement and confidence. On the day when he was elected Chief Executive, Mr Tung said that he would spare no efforts to build a better tomorrow for the territory. He considered his appointment a great challenge in his life, assumed in total dedication and full responsibility. The Association strongly believes that Hong Kong's stability and prosperity will be maintained in our concerted efforts towards the betterment of Hong Kong. As in the past, the Association will devote our utmost efforts in promoting Hong Kong's trade and industry, and to make the Pearl of the Orient continue to shine in glory. ☺



Provision of NEW INDUSTRIAL LAND and Restructuring of OLD INDUSTRIAL AREAS



The existing outlook of an old industrial area



The outlook of a new standard industrial area



With the relocation of production operation in mainland China, Hong Kong's industries have undergone significant changes in structure. In a bid to take into account of such changes in future town planning, two consultancy studies on the provision of new industrial land and the restructuring of old industrial areas were commissioned by the Planning Department of the Hong Kong government.

The two studies have recently finished consultation with related parties such as industrial groups and property developers. It is expected the revised studies would be submitted to the Committee on Planning and Development in July.

Government town planner of Planning Department's Territorial and Sub-regional Planning Branch, Bosco Fung, said the studies recognized the significance of industries in Hong Kong's economy despite the shifting of production operations to mainland China.

Mr Fung said: "The studies point out that industries still play an important role in Hong Kong's economy, although what we are doing now is different from the past."

"It is important that a sufficient stock of industrial land is maintained for the future development of the sector."



Bosco Fung, Government Town Planner

RE-ZONING OF LAND FOR GENERAL INDUSTRIAL USES

In the Study on the Provision of Industrial Premises and the Development of Planning Guidelines and Design Parameters for New Industrial Areas and Business Parks (PIPNI), a revised methodology is proposed to forecast the types and the quantity of industrial land needed in Hong Kong.

The forecast of land requirements for General Industrial Uses (GIU) up to the year 2011 indicates there is a potential surplus of about 300 hectares.

However, a more reasonable estimate of land surplus between 115 to 140 hectares was derived after discounting the additional land required for future industrial development, land reserved for GIU that is being considered for conversion for Special Industrial Use (SIU) and a 10% additional land reservation to cater for flexible planning, the report says.

Mr Fung said the estimate provided a clearer indicator in the size of industrial land available for re-zoning for other uses in the future.

"Before, we only knew there was a surplus in land for GIU, but we didn't know how much. That is why we were a bit hesitant in re-zoning GIU land before. Now, we have a clearer parameter for the size of land we can re-zone."

He said the Planning Department would continue to identify blocks of land suitable for re-zoning and announcements would be made through normal statutory planning procedures when ready.

Mr Fung stressed that the government would take a cautious approach in re-zoning industrial areas to minimise the impact on manufacturers and their employees.

"Some people said we should re-zone most of the industrial land for commercial and residential uses because most production operations had been moved to China."

"That is not true. Many operations such as warehousing and marketing still base in Hong Kong. It would be too late to do any remedy if we find out in the future that we have not spared enough land for industrial development."

CATERING FOR NEW NEEDS

Although the PIPNIB study forecasts that the total demand for GIU land will decline steadily from 15% to 18% over the 15-year period to year 2011, the demand for land for SIU is expected to increase significantly.

Emerging high-value added and high-technology industries are expected to generate an increasing demand for purpose-designed owner-occupied premises, according to the study. It also estimates a substantial increase of 63% to 80% for storage use floorspace over the 15-year period.

The study urges the government to reserve adequate land for the future development of industrial estates, a science park and possibly, a business estate.

A third industrial estate was being built in Tseung Kwan O while the location of the fourth was yet to be finalized, Mr Fung said.

As for the proposed business estate, Mr Fung said careful feasibility study had to be conducted to define the target users of

the proposed estate and the differences of its functions from the science park.

Other SIU land being planned included a waterfront industrial area in Tseung Kwan O reserved by the government, he said.

The report also suggests that the government should broaden the uses permitted in industrial areas and provide a larger variety of premises such as industrial/office (I/O) buildings to manufacturing-related companies. It recommends that the existing definition of "industry" should be updated to cater for the new needs of the sector.

The percentage of total floor area permitted to be used for ancillary office in industrial premises should be relaxed from the existing ratio of 30% to 50%, the study recommends.

Meanwhile, to reflect the requirements of the industrial establishments and the trading sector, the study proposed to broaden the range of commercial uses, such as banks, barber shops, fast food shops and retail shops, to be allowed in industrial areas.

INDUSTRIAL/OFFICE (I/O) BUILDINGS

Mr Fung said the suggestions in the study were generally welcomed by industrialists. However, there were difficulties in promoting I/O buildings.

The study points out that there is an increasing trend to construct I/O buildings. It has been identified that almost all newly constructed "industrial buildings" covered in the study comprise most of the design attributes of an I/O building.

However, by the end of 1995, among the 211 planning applications for I/O buildings approved, only eight such schemes subsequently obtained lease modification for I/O use.

As many developers wanted to evade the payment of land premium for lease modification, they tend not to apply for lease modification although the so-called "industrial" buildings were actually I/O buildings, according to Mr Fung.



Tseung Kwan O New Town.



Old industrial buildings.

Some developers also argued if it was necessary to promote I/O buildings after the relaxation of uses permitted in industrial buildings.

Mr Fung disagreed. "I/O buildings are still different from industrial buildings as the percentage of floorspace allowed for commercial use and offices can be as high as 100%. The uses permitted in I/O buildings are much more flexible than those of industrial buildings."

IMPROVEMENT OF ENVIRONMENT IN INDUSTRIAL AREAS

The study also recommends the use of updated planning and development parameters such as minimum lot sizes, site coverages, plot ratios, road widths, standards for the provision of parking and loading/unloading facilities, and other supporting facilities.

While the new standards are likely to be adopted in future town planning, Mr Fung admitted there were difficulties to upgrade the old industrial areas.

A separate report on ROBINA Case Studies, or Case Studies Arising from the Study on the Re-structuring of Obsolete Industrial Areas, has also finished consultation lately. This study was also commissioned by the Planning Department.

The study addresses the need to look into the issues relating to the upgrading of existing industrial areas, many of which are exhibiting characteristics of obsolescence such as outdated layout, severe traffic conditions, poor external and internal environmental conditions, overloading of sewerage and waste disposal facilities, outdated building design, and problems associated with poor building maintenance and management.

According to ROBINA Case Studies, most of the existing industrial areas still perform an important economic role, despite the needs for restructuring to meet new planning standards and new market demand.

It stresses that the government's "Do-nothing" approach would not resolve the problems and some measures should be taken.

Mr Fung said restructuring old industrial areas were trickier than it seemed.

"Some people even suggest that we should knock down a whole street block or a whole industrial area for either re-zoning or restructuring."

"This is not realistic. Unless there is a developer who is willing to buy all the properties in a street block, it is very difficult to restructure old industrial areas."

To initiate restructuring, some planning and financial incentives would be required and an adequately funded enabling agency similar to the proposed Urban Redevelopment Authority would be needed, according to the ROBINA Case Studies.

While there is no single set of methodology which is applicable for the upgrading of all industrial areas, Mr Fung said the study highlighted that something should be done to old industrial areas such as Tsuen Wan, Kwai Chung, Cheung Sha Wan, San Po Kong, Kwun Tong, Yau Tong and Chai Wan.

CONCLUSION

As a town planner, Mr Fung believes keeping a balance of land for different uses is extremely important.

"We shouldn't be tempted to say that Hong Kong needs no more industrial land because of the relocation of the production operations of many companies. A lot of other operations still base in Hong Kong."

"If all these operations are moved to China, it is a doubt if Hong Kong can still be so successful."

A new industrial building in Tuen Mun.





**MANAGING DIRECTOR OF
GUANGDONG INVESTMENT LIMITED**

Herbert Hui

Red-chip Guangdong Investment's new managing director Herbert Hui has long been a well-known name in the business arena.

His effort to promote the image of Hong Kong's stock market and his colorful character has made him a figure of wide publicity during his eight years with the Stock Exchange of Hong Kong (SEHK).

Mr Hui resigned from the post of deputy chief executive of SEHK and the head of SEHK's listing division to join Guangdong Investment, a listed vehicle of Guangdong provincial government, in May this year.

GD TIME TO MAKE A CHANGE

Mr Hui denied gossips that he would have stayed if he were promoted to the chief executive of SEHK.

"I have been thinking of leaving for several months before I handed the resignation letter.

At that time, nobody knew there would be a change of the chief executive."

Mr Hui said he wanted to join a corporate after working in a regulatory body for eight years.

"Although I have been with the exchange

for eight years, I am only 38 years old now. Unless I want to stay in the exchange until I retire, it is time for a move."

Mr Hui said he decided to join Guangdong Investment as it was one of the most established red chips in Hong Kong.

Listed in Hong Kong for ten years and enjoys the backing by the Guangdong provincial government, Guangdong Investment had a solid foundation, he added.

Mr Hui said the parent company of Guangdong Investment, Guangdong Enterprises (Holdings) wholly-owned by the Guangdong government, gave him sufficient room of autonomy to decide the direction of Guangdong Investment.

"Our parent company only holds 38.9% of Guangdong Investment. The rest is held by public shareholders. Therefore, the parent company wants someone to plan the future direction of Guangdong Investment."

GD STRATEGY AND MANOEUVRE

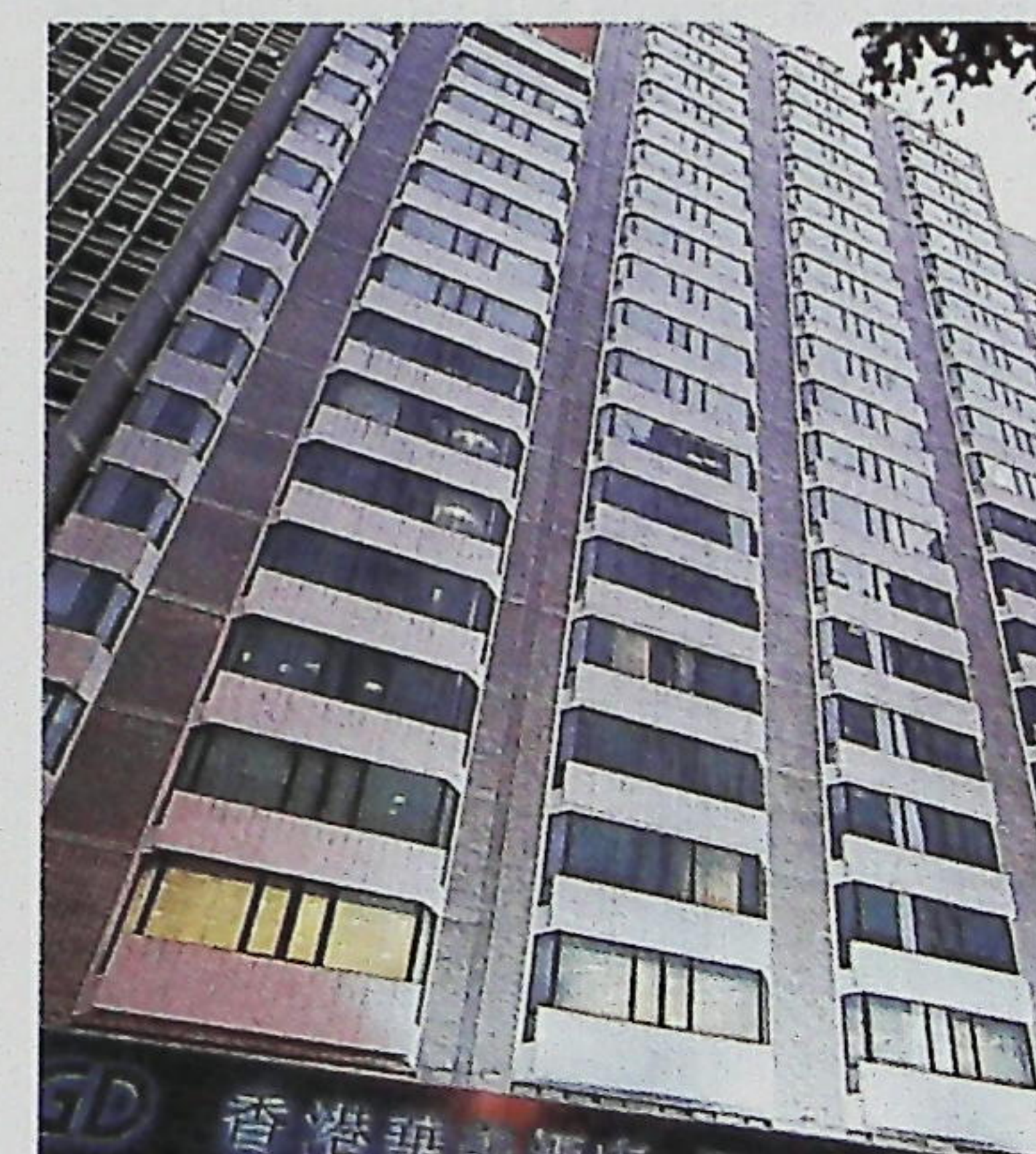
The market generally believes Mr Hui will help the company accelerate its expansion plans and revamp its image through better investor relations and adoption of a clearer strategy.

Mr Hui nevertheless denied speculations that Guangdong Investment wanted to utilize his experiences in the stock exchange to speed up spin-offs of the group. He said the company would adopt a cautious approach in spinning-off its assets.

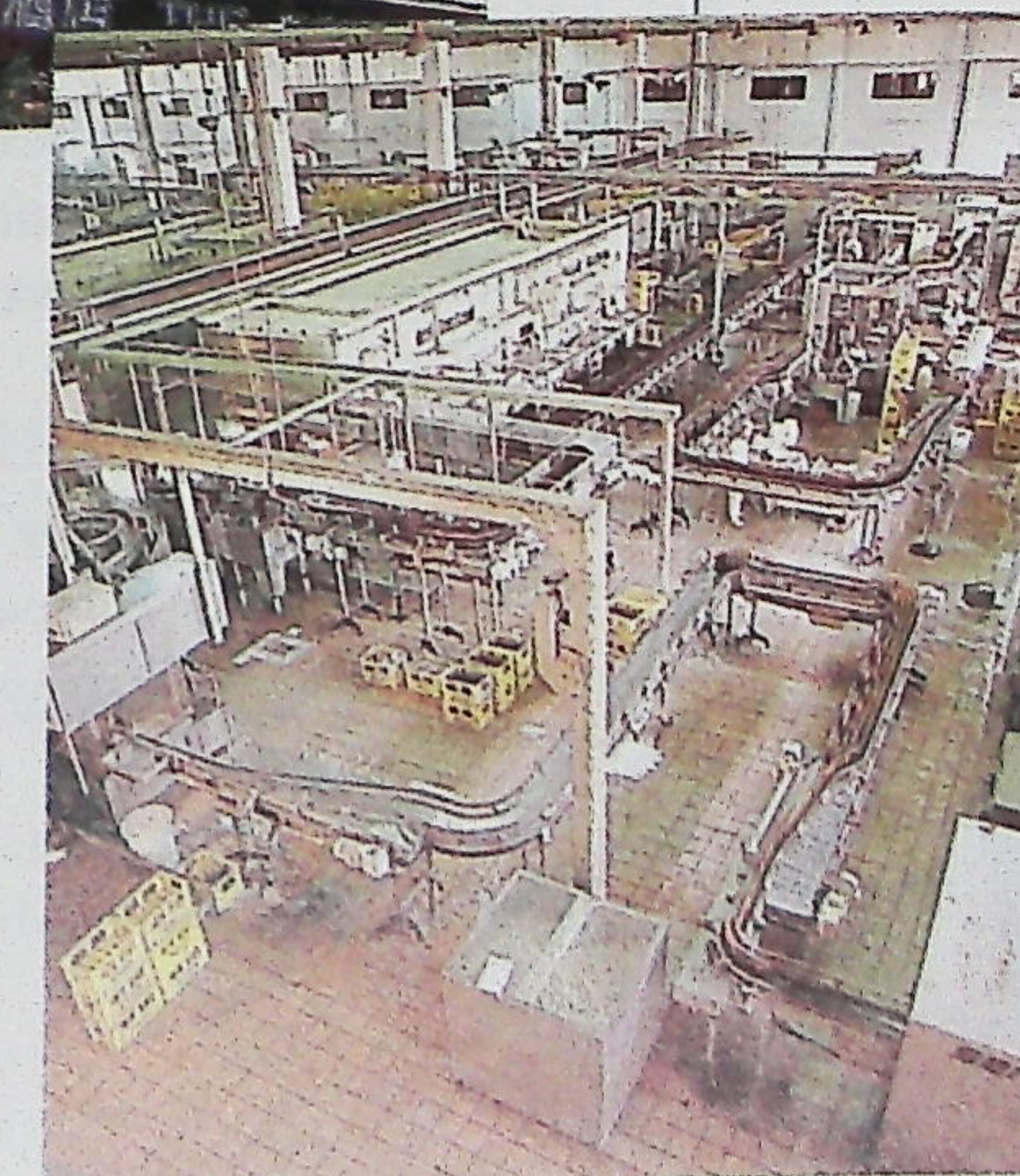
"We will not spin-off assets in haste. We will consider to spin-off those assets which

are mature enough to be listed independently. Besides, we have to think of the growth potential of these assets if they are spun-off."

The company has recently applied to spin off its brewery business. There were also speculations that the company would spin-off its hotel and travel-related business as well as infrastructure investments in China. But Mr Hui denied to comment on specific plans of the company.



The Wharney Hotel, Hong Kong



Production line of Shenzhen Brewery

The market generally welcomes the spin-offs anticipated as they would help streamlining the relatively complicated business structure of the company and would generate considerable exceptional income.

Guangdong Investment's move to spin-off Guangdong Tannery in December last year was 667 times oversubscribed due to bullish sentiment of red chips and generate an exceptional gain of HK\$14 million to Guangdong Investment.

There has been a rush of spin-offs and asset injections among red chips since last year which partly contributed to a rally of red chips in recent months.

While the market generally anticipated more asset injections from Guangdong Enterprises, Mr Hui said the company would take a cautious approach in enlarging its asset size.

"We already have HK\$18 billion assets listed in Hong Kong. There is no need for us to enlarge the asset size of the company in haste."

Instead, the company would acquire diversified categories of assets in Guangdong province step by step, he said. The company is reportedly having negotiations to acquire timber projects, roads and bridges in China.

Guangdong Enterprises has been very supportive to Guangdong Investment and has contributed to the company's growth in the past few years through asset injections.

Commenting on the feverish response of recent red chip issues, Mr Hui said investors

should consider the nature of the red chip companies they planned to buy instead of joining the rush blindly.

Appointed by parent company Guangdong Enterprises to steer the listed vehicle Guangdong Investment, Mr Hui said he had various plans in mind.

"It is still too early to talk about new plans at this stage. Guangdong Investment is a mature company and no drastic change is needed. At present, I will spend more time to communicate with the directors."

Mr Hui stressed that Guangdong Investment would not change its main direction.

"The company is doing very well at the moment. Why should I change its direction?"

He said he would focus on enhancing the company's image as both a blue chip and a red chip this year. He would also try to increase the transparency of the company. But he denied that the transparency of China-backed companies was insufficient.

"It is unfair to say that the transparency of red chips and H-shares is not enough, while they are under the same listing requirements as other Hong Kong companies."

Guangdong Investment, together with red chip giant Citic Pacific, have been included as Heng Seng Index constituent stocks. The move marked the growing significance of China-backed companies in Hong Kong's economy.



YESTERDAY AND TODAY

Several months after joining Guangdong Investment, Mr Hui said it was not difficult to adapt to his new role as the head of a listed company although he has been a market regulator for years.

He said his role in SEHK was more than a regulator, as he was also responsible for establishing a leveled playing field with fair rules to attract companies to list in Hong Kong.

"While I was working with the exchange, somehow it was like doing business as I had to promote the business of the exchange from a businessman's point of view. That is why working with Guangdong Investment is not a totally new environment for me."

He said the only major change is the frequent writing in Chinese in Guangdong Investment.

Mr Hui said his background as an investment banker before joining SEHK

and a law school graduate also helped him flex his muscles in his new job.

Mr Hui has been working in the corporate finance department of Schroders Asia Limited for five years prior to joining SEHK. He has a bachelor of Laws degree from the University of Hong Kong.

Looking back, Mr Hui said he had no regrets during his eight years in SEHK.

"I have done what I want to do. During the past few years, the regulatory framework and transparency of listed companies have greatly improved. The development of H-shares and red-chips is also satisfactory. I am very happy to have involved in establishing a fair international stock market in Hong Kong."

With a new chapter of his career begins, Mr Hui said he would try to learn as much as he can from his present job.

"This job best suits this stage of my career path. As what I will do in the future, we will see."

HERBERT HUI'S RESUME

- ◊ Age: 38
- ◊ May 1997 Joined Guangdong Investment Limited as Managing Director
- ◊ January 1996 Promoted to SEHK's Deputy Chief Executive
- ◊ August 1992 Appointed as Executive Director and Head of the Listing Division of SEHK

A Solution To The Problem:

THE CUSTOMS ISSUES MORE CONTRACT HANDBOOK To Processing Factories

Due to insufficient contract handbooks, foreign investors in China investing in processing industries find it difficult to cope with the work load involved in the transfer and declaration of processing materials. This has led to a great amount of transfer and declaration procedures being in arrears and not being able to be completed before the contract expiration dates. Consequently, the normal operation of corporations engaged in foreign trade and processing has been adversely affected (please refer to the China Economy section in the April Issue of *Hong Kong Entrepreneur*).

This problem has attracted considerable attention after Hong Kong investors have voiced their complaints and the media have reported widely on the subject. In mid April, a forum was jointly held by the General Chamber of Commerce of Guangdong and that of Shenzhen. Investors of processing factories in Shenzhen were invited to attend and give their opinions which would then be communicated to the Provincial Party Committee and the Provincial Government of Guangdong, as well as to the Chief Customs Office (Hong Kong Branch).

THREE ALTERNATIVE SOLUTIONS

Accordingly, the above three units held serious discussions in mid May. Three alternative solutions were suggested to help investors solve the problem of inconvenient transfer and declaration procedures caused by insufficient contract handbooks.

The first alternative is to ensure that more handbooks are issued for each contract by the

customs so as to facilitate the process of transfer and declaration procedures.

The second alternative is to revert to the former system — to concentrate declaration procedures at the customs of the place where the plant outting the materials is located.

Under the third alternative, preferential treatment is given to large and reputable corporations, especially those awarded the honour of "credible corporations" by provincial municipal governments or by the customs. Thus, the operational efficiency of these corporations can be increased. Moreover, this method can serve the purpose of publicity by encouraging other companies to follow the examples of "credible corporations" and abide by the law.

After in-depth research and consideration, Chief Customs Office (Guangdong Branch) has come to the conclusion that the first and third solutions have the highest feasibility and can soon be implemented. The second alternative, however, might cause inconvenience to the customs' operation and thus will not be put into execution for the time being.

ISSUING MORE CONTRACT HANDBOOKS

According to the officials of the Chief Customs Office (Hong Kong Branch), various levels of the customs have been notified of the following instruction in late May — reasonable applications for more copies of contracts and contract handbooks made by processing companies should be approved to facilitate them to go through transfer and declaration procedures.

The approval procedures of various contracts and contract handbooks started in June. Owners of processing plants can file their applications to the customs of the place of their factories. In fact, the customs of Dongguan has been issuing extra processing contracts and contract handbooks to some large and reputable processing corporations.

Despite the fact that more copies of processing contract handbooks are now available to processing plants, customs officials emphasize that the total amount of processing materials imported has not increased. Each contract is just sub-divided into small parts for more convenient handling.

Upon reasonable requests, the customs will also issue more processing contracts to reputable corporations. Nevertheless, strict control will be imposed to eliminate the possibility of smuggling and tax evasion.

According to the normal application for a processing contract every half-year, corporations should request for multiple copies of processing contracts as well as multiple handbooks for each contract when filing their applications. Early requests allow the Customs and the Foreign Economics and Trade Department sufficient time for the processes of examination and approval.

As for the suggestion of giving preferential treatment to certain large and reputable "credible corporations", the particulars are to be discussed by the customs and other departments concerned. Details of implementation will be announced later.

STRICTER CONTROL SHOULD BE ADOPTED

The customs emphasized that control over transfer and declaration procedures will be strengthened so as to prevent manufacturers from abusing multiple contract handbooks in crimes such as smuggling and tax evasion.

Most foreign investors in the processing industry in China are honest and law-abiding

businessmen. However, quite a number of them are suspected of smuggling and tax evasion due to oversight of monitoring transfer and declaration procedures and the work of declaration officers.

For example, if declaration officers are over-empowered, some of them may abuse their authority and use the contract handbook of the corporation in which he serves to process transfer and declaration procedures for another corporation. By doing this, the declaration officer transfers to another company his own employer's quota for imported materials. The company obtaining the transferred quota does not return the materials to the company which employs the declaration officer.

As a result, the company employing the cheating officer loses its quota for imported materials without getting its due materials. Thus the company's input and output of materials will not balance at the expiration of the processing contract. This may lead to the company being suspected of crimes in smuggling and tax evasion, and heavy penalties might follow.

Investors should be even more careful with each contract handbook after the sub-division of the contract into several handbooks. The best method is to arrange for one declaration officer to be in charge of each handbook, and to have the company seal kept by a senior and trustworthy staff. Under this system, every time a declaration officer processes the transfer and declaration procedures, the document concerned has to be sealed by another staff member. The control process can thus be ensured.

Besides, after the subdivision of processing contracts, manufacturers have to ensure the proportionate distribution of transfer and declaration work in various handbooks. If the amount of transfer and declaration work varies too much among the handbooks, the customs might demand to take back the handbooks, thus reducing the number of handbooks which manufacturers can use.



LARGE SHIPPING CENTRE

Takes Shape

 The blueprint for building Shanghai into an international shipping centre acquired some substance following recent moves by China's State Council and Ministry of Communications. Currently, most Chinese goods exported to Europe and America via Shanghai use Hong Kong, Pusan or Kobe as entrepôts. However, following the 1995 release of a blueprint for Shanghai's shipping sector, some people wonder whether there will soon be two major shipping centres for Chinese goods.

The blueprint for building Shanghai into an international shipping centre created quite a stir among shipping companies in Dalian and Guangzhou, as well as port authorities along the Yangtze River. The recent announcement by the Ministry of Communications of top-level management changes in the Shanghai-based China Ocean Shipping Corporation may be seen as a move by the authorities to translate the blueprint into reality. However, actual implementation will by no means be an easy task. The proposed Shanghai international shipping centre will consist of the ports of Shanghai, Beilun, Zhoushan, Nanjing, Nantong and Zhangjiakou. As a result, the centre will span across various provinces and administrative regions. For this group of ports to function smoothly, an effective trans-regional management will be needed — not an easy task.

Meanwhile, the existing cargo handling facilities in the Yangtze River Delta still leave much to be desired. Also, the capacity of medium- and long-haul rail transport is

inadequate. The lack of inland transit facilities and absence of modern management will also hamper the development of Shanghai's transportation systems.

Another potential problem for Shanghai is the recent lacklustre performance of the China Ocean Shipping Corporation and other local shipping companies. Taken as a whole, Shanghai's shipping industry is unlikely to pose a real threat to Hong Kong within the next two decades.

However, Hong Kong will see its winning edge slipping if it does not make new breakthroughs soon. Hong Kong is well served by its advanced banking, insurance, communications and information sectors. Yet, its further growth could be hamstrung by limited coastal land resources, high port handling fees and already-stretched road transport facilities. Projections hold that Hong Kong's cargo facilities will need to handle 31 million TEUs by the year 2006, which means that its port-handling facilities will have to operate non-stop round the clock.

At the same time, Hong Kong is also using the good transport facilities available in Shenzhen and Guangzhou to expand its land cargo transport market. The opening of the Guangzhou-Shenzhen High-Speed Railway, the Beijing-Kowloon Railway, the Guangzhou-Meixian-Shantou Railway, the inter-port Pinghu-Nantou and Pinghu-Yantian Railways are giving powerful support to the development of land transport in the region.

(Source: Hong Kong Trade Development Council)

THE ULTIMATE PROOF

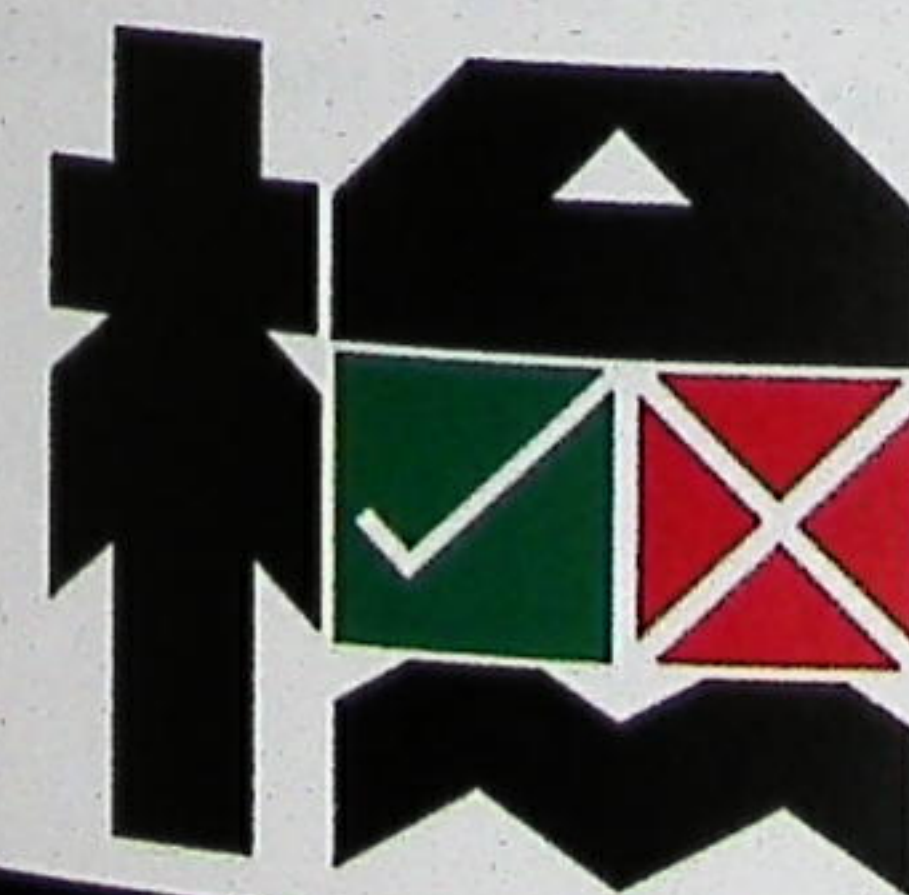


The CMA Testing and Certification Laboratories (TCL) is an independent and non-profit making testing institute accredited under the Hong Kong Laboratory Accreditation Scheme (HOKLAS) for a specified range of tests listed in HOKLAS Directory under registration No.4.

TCL specializes in testing of Toy. We can provide a wide range of physical and chemical tests in accordance with national or international standards such as ASTM F963, EN71, EN50088, CPSC, BS 5665, JIS, AS1647 etc..

TCL is designated as the testing agent for ST Mark, which is a Safe Toy Marking Scheme administered by the Japan Toy Association.

For detailed information please contact us now.



CMA Testing and Certification Laboratories
廠商會檢定中心

Room 1401-1403, Yan Hing Centre, 9-13 Wong Chuk Yeung Street, Fo Tan, Shatin, NT, Hong Kong
Tel: 2698 8198 Fax: 2695 4177 Email: tcl@hkstar.com

CMA Delegation to Shaanxi

A 12-member CMA delegation led by President Mr Herbert Liang visited Shaanxi from April 2, 1997. The delegation was invited by the Shaanxi Provincial Government to attend the "97 Investment & Trade Forum for Cooperation between East & West China" and the "Commemorative Ceremony of Xuan Yuan Yellow Emperor" held in Xian.

During the delegation's meeting with Cheng An Tung, Governor of Shaanxi, issues concerning Shaanxi's economic and trade development were discussed. Mr Cheng pointed out Shaanxi's three major advantages — rich mineral resources and good infrastructure, successful corporate re-organizations as well as an abundant supply of human resources in science and technology. Mr Cheng hoped that more investors would visit Shaanxi and start more mutually beneficial investment projects.

Mr Herbert Liang agreed that Shaanxi is a province of great potentials to Hong Kong investors. According to Mr Liang, what Shaanxi lacks is just large-scale publicity which can inform foreign investors of the province's potentials and advantages.

Apart from meeting with the Governor, the delegation was also received by Mr Zhou Ya Guang, Chairman of the Chinese People's Political Consultative Conference of Shaanxi.

Mr Herbert Liang was Honorary Leader of the delegation. Delegation leader was Mr Jose Hu and Deputy-leader was Mr. Yip Hing Chung.



Mr Cheng An Tung (right) presents a souvenir to the CMA delegation.



Grand opening of the "97 Investment & Trade Forum for Cooperation between East & West China".



Honorary leader Mr Herbert Liang (left) discusses the economic and trade development of Shaanxi with its Governor Mr Cheng An Tung.

Delegation from Lithuania

A 9-member delegation from Lithuania led by Dr Bronislovas Lubys, President of the Lithuanian Industrialists' Confederation, visited CMA on April 7, 1997. CMA Vice-President Dr M.W. Lui received the delegation. During the meeting, Dr. Lubys introduced the industrial and trade development in Lithuania.



Delegation from Lithuania



Delegation from the Textile University of China

Delegation from the Textile University of China

Led by Professor Zhang Rui Bao, Chairman of the Standing Committee and Professor Jin Jia You, Deputy Principal, a 6-member delegation from the Textile University of China visited CMA on March 26, 1997. The delegation was received by CMA President Mr Herbert Liang and Vice-President Mr F.S. Lin. Mr Weng Xin Qiao, Head of the Department of Education, Science and Technology of Xinhua News Agency (Hong Kong Branch) was also invited to attend the meeting. Issues discussed included revisions in the programmes of China's professional universities and implementation of the "211 Project".



TCL Enquiry
☎ 2698 8198

TOY-TESTING REGULATIONS *in Japan and Europe*

In recent years, the toy safety issue has received much attention in countries all over the world. Apart from the recently established American Toy Standard ASTM963-96a in the USA, toy safety regulations in Europe and Japan are also being revised for improvement of safety standards.

EUROPE

Europe has always kept strict control over the standards of imported goods. Toys are no exceptions. The European Union decided to revise EN71 Part 1:88 as it did not totally meet the standards of the Essential Safety Requirements in respect of toy instructions. Revision has been based on regulations in the ASTM F963 concerning the avoidance and reduction of danger. The revised toy safety legislation is known as prEN71-1:1996. Newly added regulations are in the following three areas:

1. Toys for children under 3 years old have to comply with more rules and go through more testing;
2. tests for percussion caps and acoustics are introduced; and
3. mandatory warning labels for balloons and toy bicycles are introduced.



Introduction of the above revisions means that toy manufacturers have to conduct a series of new tests for their products. These include the torque test, soaking test, compression test, test for durability of mouth actuated toys, test for electric resistivity of cords, test for borosilicate (heat resistant) glass, test for openings in climbing frames and similar toys, determination of emission sound pressure and determination of speed of electrically driven ride-on toys, etc.

If the new prEN97-1:1996 is approved by the European Committee of the International Organization for Standardization, the revised standards will come into effect in March or April 1998.

In addition, the Technical Committee on Safety of Toys of the International Organization for Standardization is also planning to develop a set of global toy safety standards. The final draft of this set of global standards is planned to be completed by November 1998.

JAPAN

In Japan, the Japanese Toys Association (JTA) has announced that the Japanese Toys Safety Standards 1997 (JTS 1997) will replace the 1988 version starting from April 1, 1997.

JTS 1997 consists of three parts:

1. Physical and mechanical properties,
2. flammability requirement, and
3. chemical properties.

Various new testing methods and requirements have been added to the first two parts of the JTS. Labeling requirements and testing methods for flexible plastic sheets, small toys and detachable components are included in JTS 1997 Part 1, while the flammability requirement in Part 2 is equivalent to that of the European Standards.

According to JTA, JTS 1988 Part 3 is still valid at present. It will announce the implementation date of the new version in the coming year.



Consultation Paper on Equal Opportunities:

A STUDY ON DISCRIMINATION ON THE GROUND OF RACE

SUMMARY OF THE REPORT

(A) IN HONG KONG

1. EDUCATION

According to the Education Ordinance, 9 years free compulsory education for all eligible children aged between 6 and 15, and higher education beyond that level are available to all irrespective of race, nationality or origin. In addition, the school-curricula include measures to instil a proper respect for persons of all races, nationalities and origins. Besides, though recruitment of school staff is at the discretion of individual school management committees, the basic qualifications stipulated in the Education Regulations and in the Codes of Aid for aided schools have to be met.

The children of new arrivals have difficulty in finding schools and catching up. The government, via the agency of non-government organizations, offers induction and extension programs to help them adapt to the local education system.

The South Asian community finds that the Chinese language courses provided by the schools of the English Schools Foundation (ESF) cannot cope with the demands of the job market and they

consider ESF's policy to be discriminatory. ESF explains that though their schools adopt English language as the teaching medium, their secondary schools teach Chinese to examination level. ESF also plans to extend teaching of Chinese language to all primary schools over the next 3 to 4 years.

Some people find that Vietnamese children do not have the same access to schooling as other local children. At present, agencies sponsored by the United Nations High Commission on Refugees provide pre-school and primary education in the camps, and the government commissions the International Social Service to coordinate the provision of secondary education.

Some people think that the Chinese language requirement for entry into tertiary institutions is unfair to non-Chinese residents. Most Universities Grants Committee (UGC)-funded institutions require a level of proficiency in Chinese for entry to first degree programs. It is a reasonable requirement in a community almost entirely comprised of Chinese-speakers whose culture heritage originates from China.

2. EMPLOYMENT

At present, employment is open to all legal residents aged 15 or above. Immigration restrictions aside, the only constraints are legal protections for the younger workers and the Civil Service localization policy.

Some South Asian residents find that, for the past 10 to 20 years, except for the Police and the Correctional Service, no South Asian resident has been recruited into the Civil Service. The report states that the localization policy is not based on race or ethnic origin. There are ethnic Chinese appointed on overseas terms and non-ethnic Chinese appointed on local terms, including members of Hong Kong's South

Asian community. A recent Court of Appeal judgment recognized that localization was not in itself unlawful. Besides, the government is considering ways to rectify the situation, including overseas agreement officers who are permanent residents of Hong Kong to be transferred to local terms.

Some people remark that very few members of staff of tertiary institutions are of South Asian origin, and those staff of this origin are recruited only from Western universities. In addition, there are distinctions between local and overseas terms of employment and allocation of housing benefits. The report indicates that those institutions are funded through UGC and are governed by policies advocating no discrimination on the ground of race.

Some people point out that foreign domestic helpers are excluded from residential lifts and club premises, dismissed by employers because they have dark skin, treated unfairly or maltreated, and not allowed to bring their families to live with them in Hong Kong. When their contracts are terminated, they are permitted to remain in Hong Kong for a maximum of 2 weeks. Besides, there is local opposition to activities centers for foreign domestic helpers. The report indicates that these situations are reasonable and necessary arrangements, in the sense of social order and resources management; and they should not be considered discriminatory. On the other hand, these foreign helpers, unlike other employees, enjoy social protections such as a minimum wage and "compensation" package. They may seek assistance from Labour Relations Services, Labour Tribunal and Minor Employment Claims Adjudication board of the Labour Department as well as the Immigration Department, and the government will provide interpretation service to the satisfaction of the foreign helpers. The report also states that the initial resistance

The Hong Kong government recently conducted the first, fact-finding stage of a study on racial discrimination. The study report was published with an aim to establish whether racial discrimination exists in Hong Kong and to elaborate its nature and extent. To provide a basis for public consultations, solutions suggested by people of all sectors were also included in the report.

to activities centers by certain local residents was due to misunderstanding about the nature of the scheme. The centers are now proving to be popular and well-accepted by the general public.

At present, the admission criteria for barristers stipulated in the Legal Practitioners Ordinances provide no recourse for foreign lawyers coming from non-Commonwealth jurisdictions to gain admission in Hong Kong. In this respect, the government is now discussing with the Bar Association on introducing admission criteria for barristers that are objective, reasonable, non-discriminatory and standards-based.

The report also indicates that fewer than 1% of the advertisements in newspapers are construed as racist on the face of their wording. Regarding the difficulties of career progression for employees who are not ethnic Chinese, it is impossible to determine whether racial discrimination exists in the absence of sufficient information. However, it is understood that many established employers now have equal opportunities policies.

Some people find that employers are reluctant to hire new arrivals. The report states the reasons are their inadequate command of Cantonese and/or English and the lack of necessary work skills. Besides, new arrivals enjoy the same protection under the law as all other legal residents. In addition, the recent amendment to the Employees Retraining Ordinance enables new arrivals to receive training and retraining.

3. HEALTH AND SOCIAL WELFARE

The report points out that it is the government policy to ensure that cultural or linguistic differences do not prevent access to health care services. In this regard, interpretation services are available at all public clinics and hospitals. Nurses are undergoing training to speak other

languages and health education materials are available in several languages.

Some people considered discrimination exists because the term "of Chinese race" stipulated in the Medical Registration Ordinance and the exemption applied only to persons of Chinese race. The report explains that the Preparatory Committee on Chinese Medicine is discussing with the government to establish a legislative framework to regulate Chinese medicine and to regulate/register practitioners of Chinese medicine. The relevant provisions will be removed when the Committee's recommendations, if accepted, are implemented.

Some people claim that detainees are denied medical and dental treatment unless they volunteer to return to Vietnam and they consider this discriminatory. After exhaustive inquiry, the allegations are found to be without foundation. The government provides a comprehensive range of medical services in the Vietnamese migrant camps and will refer persons to hospitals and special units when required. Special arrangements for relatives and friends to visit migrants admitted to hospital will also be made.

At present, there are provisions of welfare services for the ethnic minorities, such as the Watchdog (an early education training center for non-Chinese-speaking children), the China Coast Community (which provides residential care for the elderly, mainly English-speaking people) and the International Social Service (which provides special welfare services to new arrivals to help them adapt to life in Hong Kong).

Concern has been expressed that the priority accorded to Chinese couples wishing to adopt children in Hong Kong is racially discriminatory. However, the report shows that the highest priorities are to maintain continuity of a child's upbringing and the child's ethnic, cultural

and linguistic background. Thus, in Hong Kong where most children available for adoption are ethnically Chinese, it is reasonable for the local Chinese couples to have priority.

Some local people seem to resent the allocation of public resources to new arrivals. The report points out that the services are not rendered at the expense of other Hong Kong residents. Moreover, the quicker the new arrivals adapt to the life in Hong Kong, the sooner they will be in the position to contribute to Hong Kong's economic and social development.

4. LAW AND ORDER

The Bill of Rights Ordinance provides that all persons, without regard to race and color, are equal before the law and are entitled to the equal protection of the law. The operations of law enforcement inevitably involve the selection of targets which based on operational experience. While some people may be inconvenienced more frequently than others, they may feel that discrimination exists. Some people recognized that the practice of "target profiling" has reasonable objectives; however, it should be exercised with tact and sensitivity.

Some South Asian and Southeast people feel that the police are often abusive, appear indifferent to their problems and "take sides" with Chinese people in disputes with the Chinese. The report points out that discrimination is never involved and suggests the problems may relate to service quality rather.

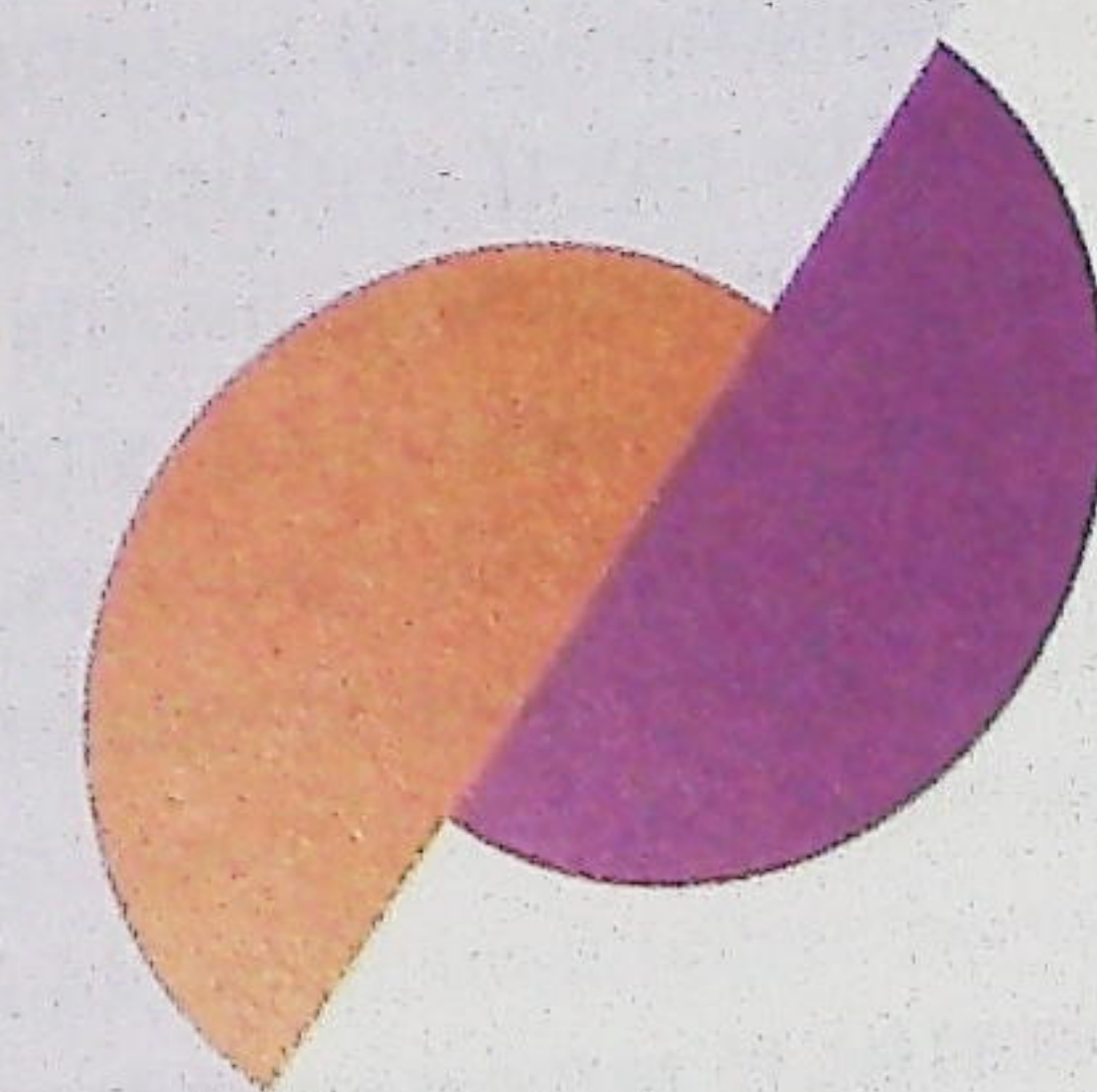
Some people find that in training exercises for the Police Tactical Unit, the "enemy" are clearly intended to represent Vietnamese detainees and they consider this to be evidence of discrimination. The report explains that this is only a reflection of operational needs and not a question of racial stereotyping.

Some respondents consider certain provisions of the Immigration Ordinance (Cap 115) racially discriminatory. The report points out the provisions specifically refer to "Chinese race" because this is a convenient way of identifying the very significant segment (96%) of the population. Moreover, these people do not have any special advantage over other permanent residents. Regarding the British residents have greater protection stipulated in the provisions on deportation, the report explains that this privilege reflects the constitutional relationship between a territory and its dependencies and will shortly be repealed when Hong Kong returns to China. In addition, to only give the Vietnamese the right to asylum in Hong Kong is a practical and temporary response to the special problems posed by the large influx of migrants from Vietnam.

One respondent finds that the entire corpus of case law is unavailable in Chinese, ensuring the continued primacy of English and perpetuated class and race distinctions. The report points out that competency in English is a professional requirement for lawyers operating within

Equal Opportunities

A study on Discrimination on the Ground of Race



A Consultation Paper

Hong Kong Government

the Common Law system. Hong Kong's laws must be capable of being read and understood by the international community and it is thus reasonable for English to maintain its importance.

5. SPECIAL ISSUES OF CONCERN

Some people indicate that some taxi drivers have racist attitudes. The report explains that most problems are the result of communication difficulties and ill-temper resulting from the pressures and tensions of driving.

Some respondents point out that the media portray new arrivals as poor, lazy, uneducated and generally less capable than local people. The report explains that the media are not intended to offend and the practice is essentially one of habit and not discriminatory.

Some respondents consider that the use of English by the insurance industry is discriminatory in a mainly Chinese-speaking market. The report explains that the terms and conditions are in English because they reflect well-tested legal principles that are difficult to render into Chinese with confidence that they would remain legally watertight.

Some people find it unfair and discriminatory for new arrivals that, to be eligible for public housing, half of the applicant household must be permanent residents. The report explains that this does not happen because of discrimination, but rather the result of practical considerations and the need for impartiality in balancing claims to scarce housing resources.

(B) POSSIBLE MEASURES TO ADDRESS THE QUESTION OF RACIAL DISCRIMINATION

1. EXISTING MEASURES

The Bill of Rights has provisions against discrimination that binds the government

and all public authorities. In addition, the government addresses possible discrimination through school education, civic education and practical measures. In addition, efforts are being made to help new arrivals integrate into Hong Kong society.

2. PUBLIC EDUCATION

The report emphasizes that there is near unanimity, both in Hong Kong and internationally, that education is the key to eliminating discrimination. The government has committed considerable resources over the years to developing civic education and school curricula. It will continue to improve the content and effectiveness of these efforts. It will also continue to monitor developments overseas with a view to learning from them.

3. FOR AND AGAINST LEGISLATION

(i) Opposed to legislation:

This group argues that racial discrimination is not a significant problem in Hong Kong; legislation can be counter-productive. Legislation may impose administrative and financial burdens on employers to the detriment of good business practice and freedom. It will also encourage disputes and vexatious litigation. A better and more effective way of ending discrimination is to rely on market forces.

(ii) Favoring legislation:

Legislation will provide effective and immediate redress and incentives to abandon discriminatory behavior and attitudes. It will also demonstrate government's commitment to eliminating discrimination and provide a lead for opinion.

CMA VIEWS

1. Although Hong Kong is a uniraal society in which ethnic Chinese make up the majority (96%) of the population, yet our society has always been a liberal and open one. All people, regardless of their races and as long as they are intelligent and hard working, can gain respect from others and can fully develop themselves here. One of the key factors to Hong Kong's success is the result of concerted efforts from people of different nationalities and origins in working together in building Hong Kong. As stated in the report, we have not experienced any serious racial riots or hostility in Hong Kong. The majority and minority races have always lived peacefully together, and such a relationship will be maintained. The Association therefore believes that racial discrimination does not exist in Hong Kong.

2. There are cases cited in the report which seem to be racial discriminatory, but if we study them carefully, we will find most of them not initiated by racial discrimination, while in some cases even totally unrelated to discrimination. These incidents are either caused by various traditional or habitual practices of a small number of individuals or organizations, or are logical or temporary measures adopted by the government when dealing with issues in public administration and allocation of resources. Among those incidents quoted in the report, quite many of them involve government departments or the civil service. We hope that the government could seriously review the situation and, where necessary, exercise appropriate remedial measures accordingly. We opine that racial discrimination does not exist in Hong Kong and situations which possibly carry impressions of racial discrimination are already being tackled. The government can also implement adequate measures to avoid racial discrimination. Consequently,

we believe there is no need for the government to set up anti-racial discrimination legislations.

3. We reiterate that Hong Kong must uphold the principle of equal opportunities which enables individuals to maximize their potentials, thereby enhancing the society's overall productivity. Nevertheless, we believe that legislation is not the best nor the most effective means to deal with inequality or discrimination in society. The Sex Discrimination Ordinance and the Disability Discrimination Ordinance have recently come into effect. For the implementation of these ordinances and the tackling of the problems concerned, ample time is needed for the government, the industrial and business sectors, and the public to understand and act in accordance with these ordinances, as well as to review their effectiveness. We call upon the government not to rush into legislating discrimination issues. In our situation where racial discrimination is non-existent, or if any is far from serious, the government should not over-react to take actions which may incur negative results.

4. In fact, the government has already a strong base to map out policies to prevent possible occurrences of racial discrimination. Through civil and school education, the government has been promoting community-wide respect for equality, individual dignity, as well as cultural and personal differences between people. We believe this is the best and most appropriate means, and should be maintained. Moreover, more resources should be devoted where necessary to strengthen the efforts in such education and publicity. This would encourage people to safeguard voluntarily our free society in which different races respect and care for one another and enjoy equal opportunities.

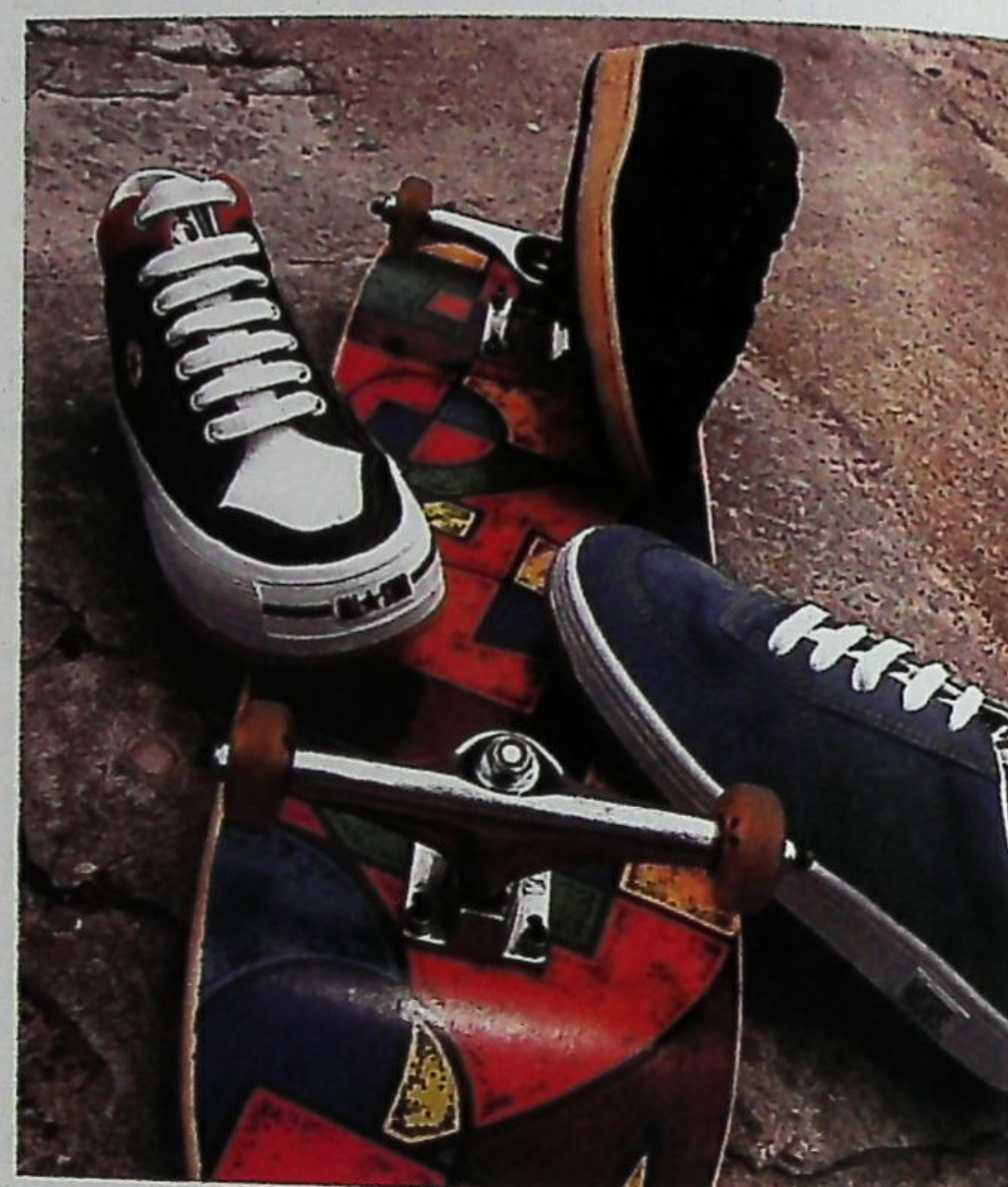
GOLF CRAZE TRIGGERS BOOM in Functional Wear and Equipment

Every few years, a new sports craze makes its way from the US to Europe. Today, traditional activities are still growing and thus forming lucrative market potentials. Golf is one example of a successful traditional sport.

With more than 3.5 million participants all over Europe, the golf market is worth about HK\$14 billion at retail prices and is expanding in Europe. Furthermore, annual spending per person for golf equipment is significantly higher than that of most other sports.

Recently, a detailed survey of the European golf market was completed. Published last September, the study valued the 1995 market at HK\$11.1 billion at retail prices. The survey (which concentrated upon "golf club members" in the four biggest markets), found that the UK captured the biggest share of sales with 37%, followed by Sweden (17%), Germany (12%) and France (8%). The top 14 markets added up to a total of 2.64 million golf players (or potential buyers), an increase of 6.6% over 1994.

According to the study, the so-called functional wear (apparel with breathable fabrics or membranes and shirts or pullovers with imprinted or embroidered club logos) took the lion's share of all European sales — HK\$3.9 billion. Golf clubs came next with HK\$2.7 billion, followed by accessories (trolleys, bags, gloves, tees, etc.) with HK\$1.3 billion (an increase of 8.6%) and shoes with about HK\$1.2 billion (increase 3.3%).



Footwear for golfers.

To get the "real" total volume of the European market, one would also have to include the spending of "club-free players" in the four markets, plus all the players in the rest of Europe. However, according to the European Professional Golfers' Association, the Czech Republic, Greece, Hungary, Iceland, Luxembourg, Poland, Portugal and Slovenia only sum up to slightly more than 21,000 players. A greater impact on the market's size is made by the additional 900,000 "club-free" amateur golfers in the 14 major countries. Their purchases bring the market volume up to approximately HK\$14 billion.

Years ago, Hong Kong companies concentrated upon three pieces of the "golf pie": functional wear, shoes and accessories. Nowadays, the whole pie is becoming more and more interesting. Many well-known brands are looking out for products manufactured on an OEM basis and some of them even set up their own factories in Asia.

Furthermore, major retailers expand their own-brand sales. Last but not the least, new technologies and materials are emerging faster than ever, offering new opportunities to Hong Kong companies.

Hi-tech golf equipment is a fine example of this process. Only a few years ago, wooden club heads took the place of metal ones and graphite replaced steel as shaft material. Today, titanium marks the state-of-the-art in both components. Chinese manufacturers are keeping up with the hi-tech trend. They state that advanced machinery is being used to produce titanium heads which are competitive in terms of quality and price.

RETAILERS SOURCE BRAND-NAME GOODS FROM HONG KONG FIRMS

A look at recent statistics underlines this trend. In 1994, Chinese golf equipment exports to Europe were worth HK\$40.8 million. During the first half of 1995, golf-related re-exports from Hong Kong to Europe aggregated to HK\$50.4 million. Parallel with that, Europe's share of total golf equipment re-exports from Hong Kong expanded from 9.5% to 10.3%.

These figures show, however, that Europe is still a small customer. "Both retailers and manufacturers can be happy about the increasing market potentials; but Europe is still a developing market," reports leading trade magazine Sports Retail Europe. It points to the 24 million golfers in the US and the 10 million in Japan as an indication of the relative small size of the European market. In addition, most of the countries in Europe are really "quite different", which do not make things easier for manufacturers from Hong Kong and China. For example, there are almost no "pan-European" buying habits, price levels or distributing structure. So, when aiming to do business in Europe, many companies concentrate on the "big six" markets — the UK, Sweden, Germany, France, Ireland and Spain. Together, they represent more than 80% of the total volume.

SALES OF GOLF APPAREL INCREASE AS MORE NEWCOMERS SIGN UP

With a 1995 retail turnover of HK\$4.1 billion, the UK is by far the most attractive target in Europe. A 5.8% increase over 1994 was fuelled by a moderate growth in all product categories. Sales of functional wear claimed almost 38% of the British market, followed by clubs with a share of about 22%, accessories (12%), shoes (11%) and balls (nearly 8%). The remaining 9% came from initial equipment sold to more than 67,000 golf beginners. By the end of 1995, the number of club members in the UK totalled well over 1.1 million golfers, implying the "average" UK golfer spends HK\$3,400 each year.

In Sweden, Europe's second largest golf market, total value in 1995 climbed to about HK\$1.9 billion. A weak beginner market was the main reason for low sales growth, only about 9,800 "rabbits" were counted. While the total number of club members topped 348,000, initial equipment turnover dropped 39% to HK\$89 million.

Women's golf apparel is popular in the European stores.



Sales of balls and shoes were also flat, but other categories increased between 2.5% and 8.1%. Functional wear took the biggest part of the 1995 market with a share of 34%, closely followed by clubs with almost 29%. Shoes and accessories each accounted for 12% and balls for 8%. Swedish golfers spent the highest amount in Europe — about HK\$5,310 per person in 1995.

In Germany, the number of club members reached 252,600 in 1995, while total sales of golf equipment went up to HK\$1.3 billion. Golf apparel was again the one to take the lion's share with 31%, next came clubs with almost 24%, accessories with 11%, shoes with 10% and balls with 8%. In 1995, more than

27,500 people started to play golf, leading to initial equipment sales of HK\$220 million. Spending per person is also quite high in Germany — on average, HK\$4,830.

Meanwhile in France, the 1995 golf market held steady at HK\$937 million. Similar to Sweden, weakness was caused by a lack of newcomers — only 8,900 new club members. Clothing claimed about 35% of sales, clubs 27%, accessories 13%, shoes 11% and balls 8%. In addition, with annual average spending of HK\$3,860 per person, France takes a seat on the backbench of Europe.

By contrast, the Irish golf market did much better in 1995. Total volume climbed to



Large department store stocked with a wide selection of golf equipment.

HK\$630 million, while club members increased to 161,700. Nearly 9,900 "rabbits" moved initial equipment sales to HK\$75 million. Functional wear was still the best-seller in rainy Ireland with a share of 37%, followed by clubs (21%), shoes (11%), accessories (11%) and balls (8%). Spending per person was only HK3,660.

In Spain, the 1995 market volume jumped to HK\$506 million. Most surprisingly, apparel accounted for almost 32% of the total value. Market watchers claim that the many tourists coming to this sunny region buy quite a lot of shirts, pullovers and leisure wear with attached club logos. Golf clubs took almost 25% of the market while accessories and shoes each took nearly 11%. About 8,800 beginners were counted in 1995, bringing the number of club members to almost 97,300. With average spending of HK\$4,900, Spanish players rank in the upper half of the major European markets.

SPORTING GOODS OUTLETS COMPETE WITH PRO-SHOPS AND MEGA STORES FOR MARKET SHARES

Apart from market volume and recent developments, the "big six" also differ in tastes.

In the UK, women represent about 15% of all golfers. On the retail side, competition is strengthened by powerful sporting-goods chains and golf discounters. However, about 50% of all clubs are sold by the traditional pro-shops. Surprisingly, imitation of well-known brands' clubs are said to lead the market with a 17% share.

Over in Sweden, the market share of pro-shops declined from 75% to approximately 60% of all hardware sales, while sporting-goods retailers claim for about 25%. Handelskompaniet, a price-aggressive golf-shop chain, captures 10% of the market. Of the pro-shops, GolfStore Group is a franchise chain with about 170 shops — nearly half of

which are in Germany, Denmark and Austria. GolfStore Group does a lot of own-brand sourcing of clubs, clothing and accessories.

France is completely different from other European countries. The French golf market is clearly dominated by mega stores like Decathlon and Go-Sport, which together control about 60% of the market. Sporting-goods shops are increasing their market share, while pro-shops are being squeezed out.

In Spain, with an estimated market share of about 75%, pro-shops lead the market. Because most golfers buy equipment at golf clubs, there are only a few off-course golf shops. Also, Spain's golf tourists tend to spend their money at the courses' shops.

ASIAN SUPPLIERS GAIN FROM EMERGENCE OF LARGE CHAINS

Putting everything into account, business opportunities in Europe for golf equipment suppliers and manufacturers in Hong Kong and China are on the rise. However, there are some important changes which could have a strong impact on the golf market. Exporters expect more concentration in the market. Leading manufacturers are growing much faster than the rest of the sector, capturing a larger chunk of sales. Furthermore, well-known brands are either merging or planning to diversify.

Most manufacturers expect even more concentration if golf equipment discounters from the US attack the European market.

On one hand, the emergence of major retailers will improve the chance of Asian suppliers to enhance their sales in Europe. At the same time, smaller golf shops will be forced to react to this development by offering more custom-made club fitting. As a result, there will probably be more demand for advanced club components at competitive prices, too.

(Source: Hong Kong Trade Development Council)

HONG KONG JEANS MAKERS

Take South Korea by Storm



The jeans market in South Korea had a shock in 1994. As a result, a particular brand now dominates South Korea's jeans market. In 1996, that brand imported one million pairs of jeans from Hong Kong. Its sales amounted to US\$100 million. The brand expects to sell US\$140 million worth of jeans in 1997.



Wide selection of jeans and blouses for women.

One of the factors for the success of that brand was that their jeans were originated from Hong Kong. "We decide to produce jeans in Hong Kong because its washing skills are better, the production costs are lower, and we can get more information about fashion," said a representative of that company.

Not surprisingly, South Korean jeans makers are now looking at Hong Kong as a production centre. In the 90s, South Korean companies began to look for foreign sources because rising South Korean wages were reducing the competitiveness of domestic

manufacturing. So the search was on for places that could manufacture products at lower cost but still maintain quality. Also, since South Korean consumers wanted to buy more fashionable jeans, South Korean companies were looking for suppliers who knew the latest fashion trends.

With more South Korean companies sourcing clothes from overseas, textile imports began to rise. In 1993, textile imports equalled US\$3.0 billion. By 1995, they reached US\$5.1 billion, up 70% in two years. During the same period, textile imports from Hong Kong soared. Textile imports from Hong Kong reached only US\$41.89 million in 1993, but hit nearly US\$200 million in 1996. The highest demand was for pants. The value of imported pants in 1993 was a mere US\$18 million. In 1996, Hong Kong's pants exports to South Korea topped US\$50 million. It is claimed that the rising popularity of casual apparel in the South Korean market caused the increased demand for imported pants. The casual apparel market in South Korea is increasing by 20% per year, and is expected to continue to expand in the future.

The rapid increase of imports from Hong Kong results from its lower production costs and superior technology. Trade with Hong Kong has also increased because Hong Kong is acting as an intermediary between South Korea and China, the biggest textile export country in the world.

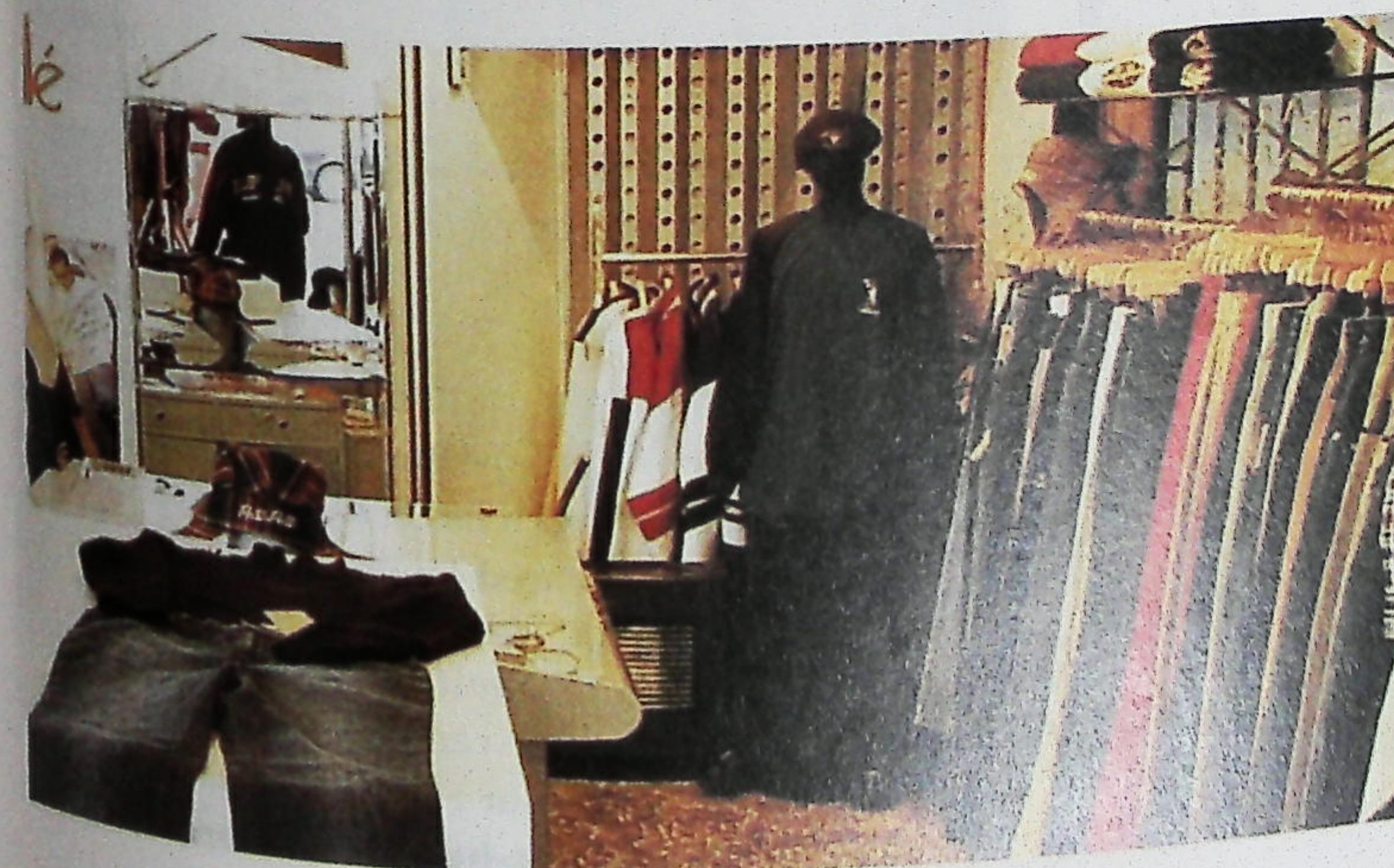
Hong Kong, with its traditions of little government interference, the rule of law, effective government administration and

predictable tax policy, is a safety device for trading with China. South Korean companies have difficulties in making a deal in China because of China's complicated regulations. Many South Korean companies complain that Chinese companies often delay shipments and do not pay attention to production quality.

Rather than doing business directly, South Korean companies trade with China through Hong Kong, which has the know-how to deal with China. Their Hong Kong associates guarantee the quality of the goods and the delivery date. "We can get better terms from Chinese companies when we meet them through Hong Kong companies. It proves that Hong Kong companies know how to handle Chinese ones through the experience Hong Kong has gone through for a long time," said a spokesperson of a South Korean company.

LARGE TEXTILE FIRMS SELECT THE BEST DESIGNS

Unfortunately, the image of the Chinese products is not good in South Korea. As a result, most goods are partly produced in China and then sent to Hong Kong for completion. In this way, they can be imported into South Korea with the "Made in Hong Kong" label. It is estimated that more than 90% of the apparel imported from Hong Kong is made in this way.



A South Korean boutique selling jeans and trousers.

In addition, South Korean apparel companies often buy new textiles in Hong Kong rather than in their own country. Since many international textile companies have branch offices in Hong Kong, they can pick the best designs from Hong Kong companies. Plus, it is easy to keep abreast of the latest fashion trends in Hong Kong. Not surprisingly, Hong Kong is also a leader in the South Korean apparel market.

However, the January 1996 tariff increase in textile imports, i.e. 8% for textiles and 15% for apparel, hurt South Korean companies which did their sourcing from Hong Kong. Some South Korean companies are now seeking other places like Vietnam, Thailand, Indonesia as production bases.

South Korean apparel companies are also concerned about the return of Hong Kong to China. Nobody can predict what will happen to Hong Kong, even though China announced that the economic and political policies would not change for 50 years. It is not certain how South Korean companies and consumers will react after July 1, 1997.

Yet, in the short run, Hong Kong will continue to be a major source of clothing for South Korea. Hong Kong will still play an important role as the gateway to China because of its geographic advantage, and its know-how about doing trade with China.

(Source: Hong Kong Trade Development Council)

Introduction of SELF ASSESSMENT SYSTEM



CMA Executive Secretary Mr Francis Lau (left) presents souvenirs to Mrs Yvonne Law (middle) and Ms Constant Tse (right).

Professional accountants point out that the Inland Revenue Department will launch the Self Assessment System in 2000 or 2001. More local companies will be on the list for conducting field audit under the new system, leading to greater demand for audit officers.

Speaking at the seminar on the "One Country, Two Tax Systems" jointly organized by CMA and Deloitte Touche Tohmatsu on March 14, 1997, Mr Danny Chan, Senior Tax Manager of Deloitte, said that the Hong Kong Special Administrative Region (SAR) would enjoy its independent taxation after Hong Kong's return to Chinese sovereignty. It allows the SAR government to sign accords on taxation with foreign countries on its own interest.

However, Mr Chan said that the assessment system will have new development although the overall taxation structure of Hong Kong basically remains unchanged. Under the

existing procedure, taxpayers are required to complete and file the tax returns. After verification by assessors, a notice of assessment and exact payment is issued to taxpayers. Nowadays, many taxpayers file tax returns through professional tax consultants, leading to not many cases of change in tax payment.

"The Department will gradually introduce the Self Assessment System which requests taxpayers to estimate their own exact payment in advance when filing tax returns. Their ways of calculation are basically accepted so that they should send together with crossed cheques to the Department when filing tax returns. This system succeeds in saving manpower and it has been widely carried out in many advanced countries."

"Under the Self Assessment System, taxpayers are required to have more understanding of Hong Kong taxation and keep sufficient business records for the

lodgement of correct returns. Attendants are reminded not to give understated income because the Field Audit Group will be provided more resources to detect discrepancies. This is done by verifying accounting statements with accounting records and by field visits to taxpayers' business premises. The Department's record shows over 90% of the field audited cases involve back tax which annually increased to HK\$820 million in 1995/96 from HK\$300 million in 1993/94," said Mr Chan.

Mrs Yvonne Law, Partner of Deloitte at the seminar also said that the field auditing work had great achievement in tax recovery. The number of assessors increases from 24 to 81 and the tax recovered by each assessor is growing to HK\$10 million from HK\$1 million. She believes that the number of companies assessed by the Field Audit Group will continue to grow after the introduction of the Self Assessment System which is expected to first carry out in civil service.

"The 1997/98 budget, which straddles the handover, is conceived as a conservative proposal. There is no reduction in the profit tax and no increase in the depreciation rate, although the Financial Secretary promises to

conduct a comprehensive review of the tax rate next year. The relatively low taxation does not mean Hong Kong is competitive enough in Asia to attract foreign investment. Hong Kong may follow Singapore and Malaysia to offer tax allowance or concession in certain specified industries to enhance its appeal to foreign investors."

Miss Constant Y L Tse, Senior Tax Manager, at the same occasion said that Hong Kong manufacturers and employees investing or working in the Mainland and overseas are liable to pay double taxation due to the limitation of Hong Kong taxation. She suggests Hong Kong government to set up internal guidelines with the concerned authority in China and sign international accords with other countries to resolve the problem concerned. In her opinion, it helps avoid making Hong Kong as a place of taxation to foreign investors, especially those come from more developed countries with higher taxation, which may finally hinder the inflow of foreign investment. She also believes that the international agreement on taxation assists to prevent tax avoidance.

The seminar on the "One Country, Two Tax Systems" receives enthusiastic response with an attendance of over 100 people.



The seminar receives encouraging response with over 100 participants.

THE PREFERENTIAL POLICIES

MANAGEMENT OF ENTERPRISE

Henan Province ensures that the foreign invested enterprises will have the independent production management rights, and supports those enterprises to manage their operations according to the advanced international methods.

LABOUR FORCE

According to "the Rules and Stipulations on Labour and Personnel for Foreign Invested Enterprises in Henan Province", foreign invested enterprises can establish their own management teams and determine their employment plan based on the needs of production and management. They can publicly recruit all kinds of personnel from the society.

ENTRY AND EXIT

Foreign investors coming to Henan, or the technical and management personnel employed by the foreign invested enterprises, may apply for multiple entry and exit visas.

CUSTOMS DUTY AND THE UNIFIED INDUSTRIAL AND COMMERCIAL TAX

(1) The machinery, equipment, spare parts, and other materials will be exempted from import customs duty and unified industrial and commercial tax.

(2) Foreign invested enterprises' products for export, except those which are controlled by the state for export, will be exempted from export customs duty and the unified industrial and commercial tax.

PROFIT TAX

(1) According to the regulations, manufacturing enterprises with foreign investment with a fixed operation period of over ten years will be exempted from the enterprise profit tax for the period of the first two profitable years. They can also enjoy a 50% discount of the profit tax for the period of the third to fifth profitable years.

(2) If the foreign invested enterprises directly invest their profits to the same enterprises, or use the profits to set up other companies with a fixed operation period not less than five years, may apply for a refund of 40% of the tax of the re-invested fund. If they re-invest to set up export enterprises with a fixed operation period not less than five years, all the income tax of the re-investment funds may be refunded.

(3) The product export enterprises and advanced technology enterprises will be exempted from local profit tax. If the product export value of the enterprises exceeds 70% the total output, they will be exempted from 50% of the profit tax according to the present tax rate. The advanced technology enterprises will be exempted from the profit tax before they pay back the exempted amount in the third year after the exempted period.

The foreign investors can remit out of China their legal profits, income and capital gained by setting up enterprises in Henan.

PRODUCT SALES AND MATERIAL SUPPLIES

The selling prices of the products of foreign invested enterprises in Henan will be determined by the enterprises based on the related policies made by the provincial government. Those enterprises may arrange to purchase raw materials by themselves.

A Great Opportunity to Learn, Meet Industrial Leaders and See Exciting Hong Kong as Part of China

Largest Gathering of Chinese Manufacturing Industries

Featuring the following world-class speakers plus many others



Mr. Zhang Yuan He
President, Chinese Mechanical Engineering Society, China



Dr.-Ing. Thomas Klevers
Managing Director, Gesellschaft für Produktionstechnik und Organisation mbH (GEPRO), Germany



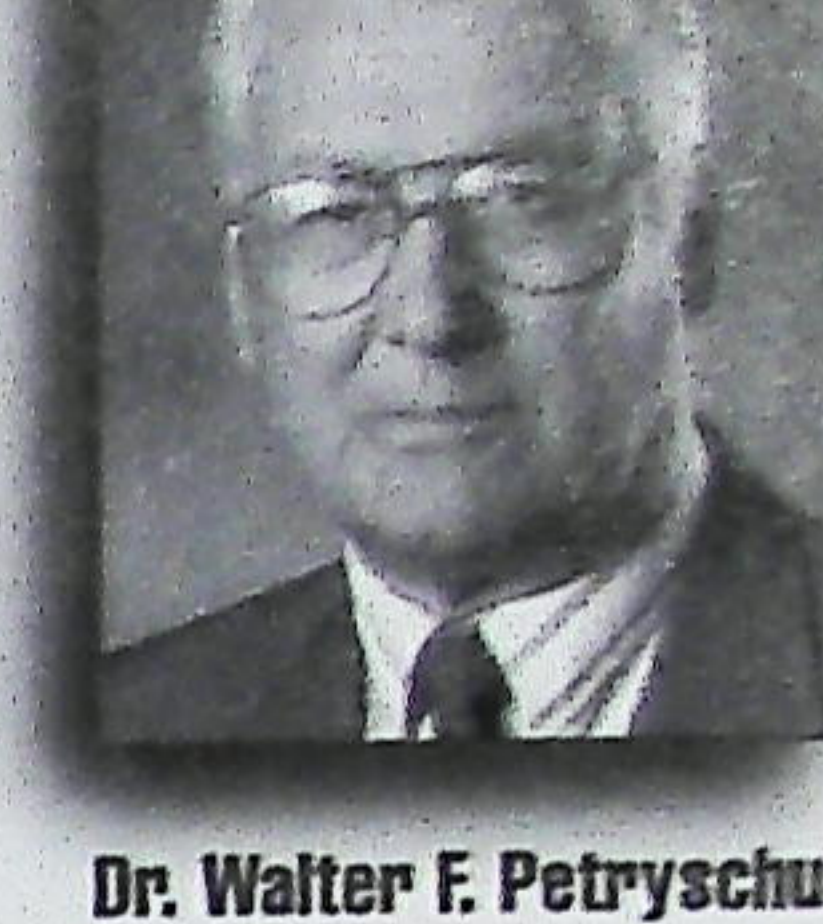
Mr. Shoichi Kuroda
Chairman, Kuroda Precision Industries Ltd., Japan



Mr. Charles F. Larson
Executive Director, Industrial Research Institute Inc., U.S.A.



Prof. Yong-Xiang Lu
Vice President, Chinese Academy of Sciences, China



Dr. Walter F. Petryschuk
Director General, Integrated Manufacturing Technologies Institute, National Research Council of Canada



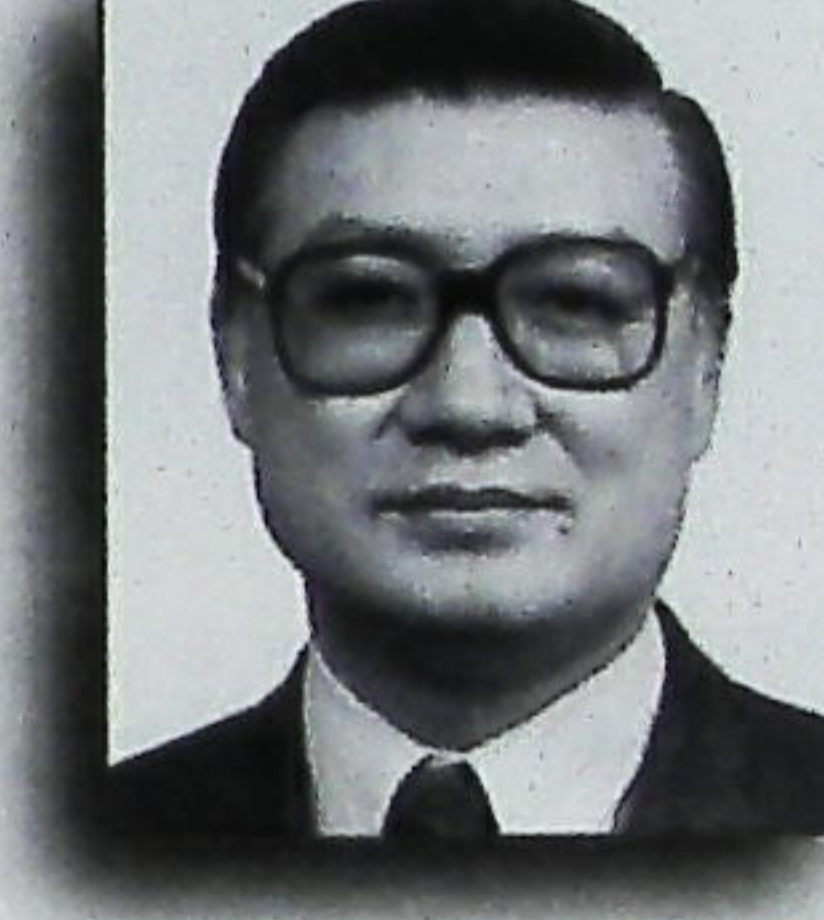
Prof. Georg Menges
Professor Emeritus, Institut für Kunststoffverarbeitung, RWTH-Aachen, Germany



Prof. Richard Liu
School of Industrial Engineering (Manufacturing), Purdue University, U.S.A.



Dr. Taylan Altan
Professor and Director, Engineering Research Centre for Net Shape Manufacturing, The Ohio State University, U.S.A.



Dr. Casper Shih
President, China Productivity Centre, Taiwan (China)



Dr. John B. Bush
Vice President, Corporate Research & Development, The Gillette Company, U.S.A.

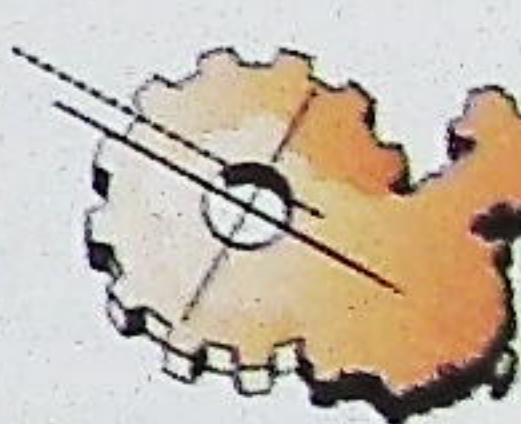


Prof. Dr.-Ing. Wilhelm Dalhoff
Chairman of the Board of Management, Krupp Kunststofftechnik GmbH, Germany

4th International Conference on Manufacturing Technology in Hong Kong

November 30 - December 3, 1997

Hosted by:



蔣氏工業慈善基金會

CHIANG INDUSTRIAL CHARITY FOUNDATION

Theme: "Technology & Strategy for Global Manufacturing Excellence - Bridging the East & the West"

The Conference will feature:

- Presentation of the prestigious Chiang Technology Achievement Awards.
- Keynote presentations by world class industrial leaders and technologists.
- New & Emerging Technology Sessions by manufacturing experts from Asia, Europe, the Americas and China.
- Specialized Topic Seminars on "Machine Tools Manufacturing", "Manufacturing Research & Development Infrastructure", "Modern Product Design & Development", "Plastic Manufacturing & Machineries" and "Cooperation Possibilities & Opportunities in Manufacturing".

For further information, please fill in the form below and return it to the conference secretariat
c/o International Conference Consultants, Ltd., 19/F, Wing Yue Building, 60-64 Des Voeux Road West, Hong Kong.
Telephone (852) 2559 9973 or Fax (852) 2547 9528. E-mail: icc@asiaonline.net. Please also visit our

Home Page: <http://www.chiangs-charity.com.hk>

4th International Conference on Manufacturing Technology in Hong Kong

Reply Slip

Prof/Dr/Mr/Mrs/Ms
First Name:

Company:

Position:

Address:

Last Name:

Tel:

Fax:

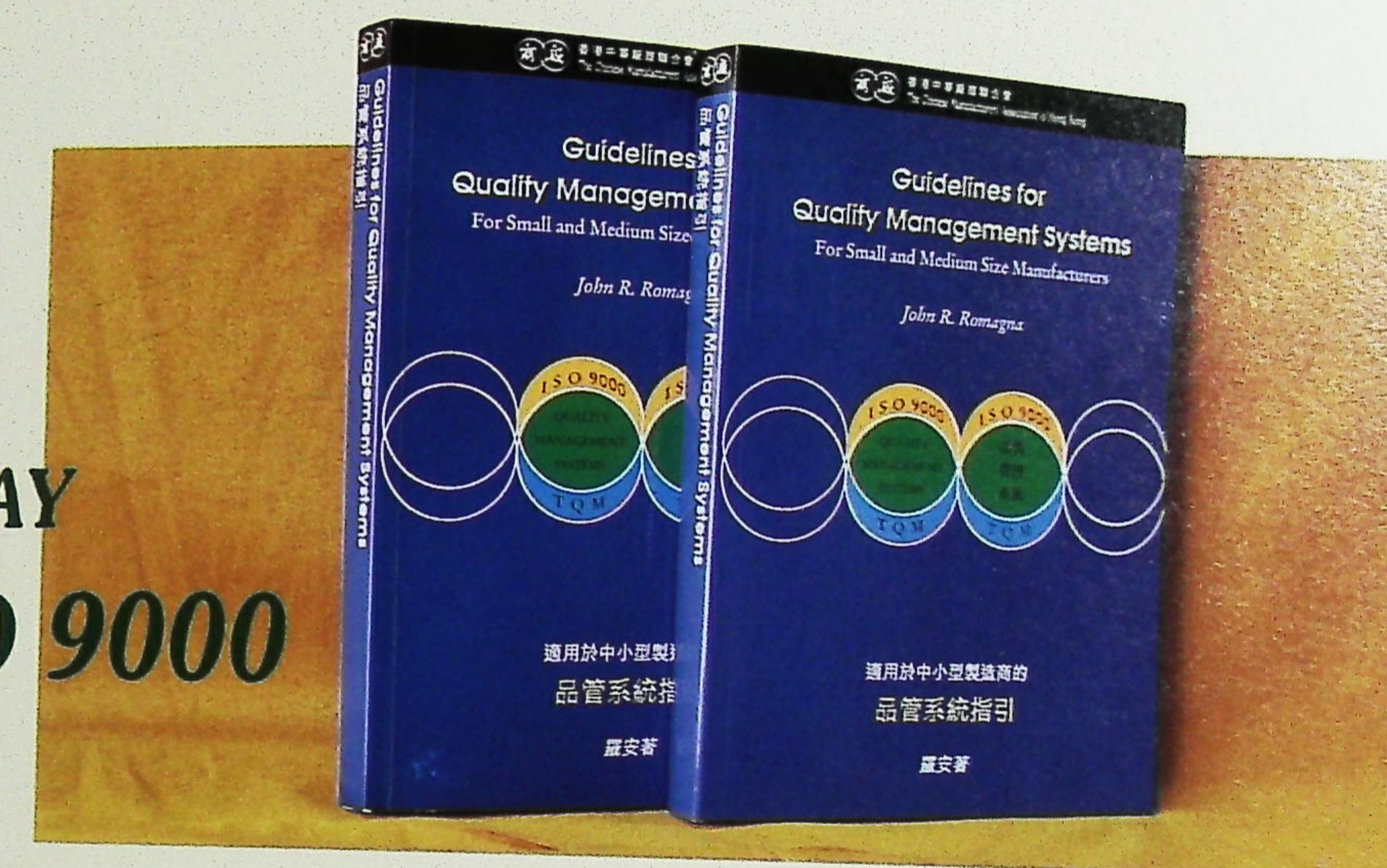
CONFERENCE / EXHIBITION NEWS

Date	Event	Venue	Items	Organizer
1997				
Aug 9-14	'97 Dalian South-China Commodities Fair	Dalian Xinghai Convention & Exhibition Centre, China	All quality products	Dalian Municipal Government Tel: 86 (411) 3690 364 Fax: 86 (411) 3633 832
Aug 14-18	The 8th Food Expo	Hong Kong Convention & Exhibition Centre	General food & products, wines & spirits, preparation ingredients, natural food, health food, baby food, restaurants & catering outlets, kitchen utensils & food preparation apparatus, etc	Hong Kong Trade Development Council Tel: 2584 4333 Fax: 2824 0249
Aug 19-21	Internet Commerce Expo (ICE) Hong Kong 1997	-ditto-	Internet related products	World Expo (Asia) Ltd Tel: 2527 9338 Fax: 2529 9956
Aug 19-23	'97 Dalian International Electronic Products, Communication & Navigation Equipment Exhibition	Dalian Xinghai Convention & Exhibition Centre, China	Exhibition, sales and order of electric products	China Council for the Promotion of International Trade Dalian Sub-Council Tel: 86 (411) 2815 738 Fax: 86 (411) 2815 739
Aug 26-29	The 4th International Food, Drink, Supermarket, Hotel and Catering Equipment and Supplies Exhibition	Intex-Shanghai, China	All food products, beverages, bakery & confectionery products, products services for the hotel	Hong Kong Exhibition Services Ltd Tel: 2804 1500 Fax: 2528 3103
Aug 28-Sep 1	'97 Dalian International Auto & Parts Exhibition	Dalian Xinghai Convention & Exhibition Centre	All kinds of sedan, passenger car, special auto, engineering auto and motorcycle, auto maintenance equipment	China Council for the Promotion of International Trade Dalian Sub-Council Tel: 86 (411) 2815 738 Fax: 86 (411) 2815 739
Aug 30-Sep 7	Internationale Funkausstellung Berlin '97	Berlin, Germany	Audio, hi-fi and high-end equipment, television and video, cable and satellite technology, home office equipment, networks, digital transmission systems	German Business Association of Hong Kong Tel: 2532 1231 Fax: 2810 6093
Nov 30-Dec 3	International Conference on Manufacturing Technology in Hong Kong	Hong Kong Convention & Exhibition Centre		Chiang Industrial Charity Foundation c/o International Conference Consultants Ltd Tel: 2559 9973 Fax: 2547 9528

SEMINARS / TRAINING COURSES

Date	Event	Venue	Organizer	Contact Person/Tel
1997				
Aug 1	Managers as Trainer	VTC Tower	The Management Development Centre of Hong Kong/Vocational Training Council	Dr C Y Wong 2836 1930
Aug 8	Middle Manager Series - Leadership	-ditto-	-ditto-	Ms Lesley Watt 2836 1941
Aug 12	Good Manager's Seminar	-ditto-	-ditto-	Dr C Y Wong 2836 1930
Aug 26	TQM Development Group Workshop	-ditto-	-ditto-	Mr S K Chan 2836 1823
Sep 23-1998 Feb 3	Comprehensive Certificate Course in Shipping	Conference Hall, CMA Building	The Hong Kong Shippers' Council	Ms Czarina Shum 2834 0010

The Chinese Manufacturers' Association of Hong Kong GUIDELINES FOR QUALITY MANAGEMENT SYSTEMS Practical Advice for Combining ISO 9000 and Business Process Re-engineering



A BETTER WAY TO DO ISO 9000

How we think about and organise our quality management system makes a difference. There are different ways and some are better than others. The "CMA Guidelines" distinguish among various approaches including those based upon ISO 9000 elements, technical processes, departmental organisation and "basic business process". They give practical advice on how to achieve ISO 9000 certification using an integrated approach centred around what has come to be called "business process re-engineering". They show how to use integrated material and production planning and control to cut across and simplify meeting multiple ISO 9000 requirements.

The CMA Guidelines is a dual language book, with alternating pages of Chinese and English and available in soft cover or hard cover. Fax your order to 2541 4541 or 2895 1503.

Crossed cheque should be made payable to "The Chinese Manufacturers' Association of Hong Kong" at 1/F CMA Building, 64 Connaught Road Central, Hong Kong or "QSA-Mortiboy Ltd." at Suite 1303, Eight Plaza, 8 Sunning Road, Causeway Bay, Hong Kong.

I would like to order the Guidelines for Quality Management Systems

_____ copy of the CMA Guidelines (Soft Cover) at HK\$380@ for members; HK\$450@ for non-members HK\$ _____

_____ copy of the CMA Guidelines (Hard Cover) at HK\$580@ for members; HK\$680@ for non-members HK\$ _____

☐ Local courier delivery _____ copies at HK\$50@

☐ Buyer pick at 1/F CMA Building, 64 Connaught Road Central, Hong Kong

☐ Buyer pick at 1303, Eight Plaza, 8 Sunning Road, Causeway Bay, Hong Kong

5% discount on 5 or more copies

Cheque No: _____ Minus HK\$ _____

Delivery address: _____ Bank: _____ Total: HK\$ _____

Name: _____ Tel No: _____ Fax No: _____



to success.

成功之鑰

歡迎訂閱《企業雄才》

Subscribe to HONG KONG ENTREPRENEUR

訂戶姓名

Subscriber's Name _____

職位

Title _____

機構名稱

Company Name _____

地址

Address _____

電話

Tel _____

圖文傳真

Fax _____

開始訂閱月份

Subscription to start with _____

劃線支票（本港訂戶）／滙票（海外訂戶）請抬頭「香港中華廠商聯合會」

Crossed Cheque (local subscriber) / Money Order (overseas subscriber) should be made payable to 'The Chinese Manufacturers' Association of Hong Kong'

本港訂戶 Local Subscriber

☐ 六期合共港幣 188 元（包括送遞費用）
HK\$188 for 6 issues (including delivery charge)

☐ 十二期合共港幣 368 元（包括送遞費用）
HK\$368 for 12 issues (including delivery charge)

海外訂戶 Overseas Subscriber

☐ 六期連同郵費合共美金：

US dollars for 6 issues (including postage):

平郵 surface mail

☐ 中港台 China, Macau, Taiwan

☐ 其他地區 Other region

空郵 airmail

☐ 亞洲（日本除外）Asian countries (excluding Japan)

☐ 其他地區（包括日本）Other region (including Japan)

美金 US\$

42

48

50

66

☐ 十二期連同郵費合共美金：

US dollars for 12 issues (including postage):

平郵 surface mail

☐ 中港台 China, Macau, Taiwan

☐ 其他地區 Other region

空郵 airmail

☐ 亞洲（日本除外）Asian countries (excluding Japan)

☐ 其他地區（包括日本）Other region (including Japan)

70

82

88

98

企業雄才

HONG KONG ENTREPRENEUR