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# 3D 打印新紀元 THE NEW AGE OF 3D PRINTING

# 了解內地稅務 灣區發展無往不利

SUCCESS IN THE GREATER BAY AREA WITH AN UNDERSTANDING OF MAINLAND TAXATION

藝術授權: 商業新藍海 ART LICENSING: A NEW BLUE OCEAN FOR BUSINESS





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# 重新出發 共建繁榮 REBUILDING A STABLE, PROSPEROUS HONG KONG

蔡冠深 博士 Dr Jonathan CHOI

去兩個月,香港經歷一場前所未見的政治風波, 《逃犯條例》修訂爭議引發連串違法暴力衝擊事 件更危害社會治安,不利本港營商環境。與此同時,中美貿易談判尚未明朗,英國新揆上任亦令硬脱歐風 險驟增,外圍不確定因素和社會內耗勢將打擊經濟前景, 情況令人憂慮。

面對當前內外政經形勢挑戰,我們期望特區政府積極研究 建立與民溝通的多元有效渠道,用心聆聽各方意見,正視 包括青年人、工商界、專業人士以至不同團體遇到的困 難,透過新一份《施政報告》制訂短、中、長期措施,大 刀闊斧處理香港積壓已久的經濟民生問題,並藉着國家全 面深化改革開放和推進區域經貿合作發展等機遇,協助本 港工商企業及專業人才開拓市場商機,引領香港向前發展。

## 建立橋樑與青年同行

青年是社會未來棟樑,惟現時不少年輕人缺乏上流機會, 加上各種生活壓力和負擔、以至近期社會連串爭議事件, 令青年人積累一些怨氣。我們期望,特區政府認真聆聽年 輕人在學業、工作、以至生活上面對的種種困難,並增撥 資源為青年人提供廣闊發展空間,例如探討與工商及社福 機構合作推出實習計劃、職業諮詢及輔導服務等,協助拓 闊職業發展空間。

此外,當局應致力培養青年人的國民身份認同,包括全盤 檢視目前教育政策、系統和課程大綱,將中國歷史列為中 小學必修科目,加強教授中國傳統文化及培養人文情懷, 並為中史和通識科教學內容制訂更詳細指引。長遠而言, 當局應改組"青年發展委員會",廣泛吸納來自不同光譜、 階層的青年代表,並考慮設立供青年表達意見的開放式平 台,讓他們有更多途徑參與公共事務,尤其是與年輕人相 關的政策制定和討論。

## 積極拓地紓解民困

土地房屋問題一直備受社會關注,不僅影響各階層市民,

亦掣肘着本港長遠穩定發展。去年行政長官在《施政報告》 提出"明日大嶼"願景,透過大規模填海為香港開拓全 新發展空間,符合社會整體利益。然而,因應現時政治氣 氛,當局決定將相關研究撥款申請押後,工程竣工遙遙無 期,恐怕追不上本港人口及經濟活動增長的需要。

特區政府在致力維持社會和諧的同時,也不應因噎廢食, 必須繼續積極覓地拓地,務求讓廣大市民安居樂業。除了 儘快開展"明日大嶼"研究工作外,建議當局及早公佈"土 地共享先導計劃"細節,並探討進一步放寬活化工廈作為 過渡性房屋安排,全方位增加土地供應。

### 提升韌力抓緊機遇

外圍環境方面,中美貿易摩擦等不明朗因素對香港各行業 的影響逐漸浮現,加上英國脫歐及各種地緣政治風險,經 濟前景確實充滿挑戰。根據政府公佈的預先估計數字,今 年第二季本港經濟實質增長與首季相同,僅錄得0.6%,接 近十年低位,按季度計算更下跌0.3%,出口貨值亦連跌八 個月。我們希望特區政府可加大力度協助港商應對當前危 機,例如設立"中小企特別應急基金"提供低息甚至免息 貸款擔保,以及為受近期社會衝突事件影響的個別行業推 出針對性支援措施。

另一方面,國家加快推進粵港澳大灣區及"一帶一路"建 設,特區政府可藉此推動工商企業拓展區域合作市場,發 揮香港在金融、貿易、創科、專業服務等領域的優勢,長 遠提升業界應對經濟環境轉變的韌力和能耐。

總括而言,面對環球及本地不明朗的政經局勢,特區政府 更應主動團結社會各界,在新一份《施政報告》提出構建 香港長遠發展的政策藍圖,為應對當前困境共謀出路,引 領經濟民生發展重拾穩定、重返正軌。 **6** 面對環球及本地不明朗的政經局勢,特區政府更應主動團結社會 各界,在新一份《施政報告》提出構建香港長遠發展的政策藍圖, 為應對當前困境共謀出路,引領經濟民生發展重拾穩定、重返正軌。

Amid the political and economic turmoil caused by both internal and external factors, it is all the more important for the HKSAR Government to act as the force that unites all social sectors and work with all social stakeholders to lead our society and economy back on track. We are eager to see the Government come up with a policy blueprint in the new Policy Address to foster the long-term, stable development of Hong Kong.

or two months, Hong Kong has been embroiled in a political crisis of an unprecedented scale. The series of unlawful and violent incidents triggered by the proposed *Fugitive Offenders Ordinance* amendments has put social order under serious threats and hurt the business environment. Lingering global issues including the uncertainties that remain over Sino-US trade negotiations and the rising possibility of a no-deal Brexit under the new UK prime minister further cloud the prospect of Hong Kong's economy and warrant grave concerns.

In the face of such vicious challenges, it is our earnest hope that the HKSAR Government will more actively build an open, effective channel for communicating with the public and listen closely to the different voices in society. In fact, the Government should resolutely seek to resolve the various longstanding economic and social problems in the upcoming *Policy Address*. To drive Hong Kong's economic development, we also hope the Government will assist local businesses and professional talents in exploring new business opportunities.

### Engaging the young generation

Young people hold the future of our society. Unfortunately, the lack of upward social mobility and opportunities has caused grievances among many of them. We hope the Government will try to understand the difficulties facing the young generation and allocate more resources to create career and development opportunities for them.

While the authorities may want to review the current education policies and curriculum in a bid to strengthen the national identity of young people, it is perhaps necessary to reform the "Youth Development Commission" by inviting the participation of youth representatives from different social strata, and building a platform to engage the young generation in social affairs and discourse, particularly when it comes to policies related to this group.

## Increasing land supply to improve livelihood

Housing problems not only affect the people of Hong Kong; they also hinder the city's long-term development. In the previous *Policy Address*, the Chief Executive suggested that "Lantau Tomorrow Vision" would be beneficial to Hong Kong society. The authorities, however, have decided to postpone the application for funding for conducting studies on the project, as a result of the current political situation. We are worried that this decision may delay the implementation of measures that can address the population growth and the economic needs of the local people.

It is an urgent matter to develop new lands for social needs. In addition to launching studies on "Lantau Tomorrow Vision", the authorities should increase land supply by all possible means. In particular, the details of the "Land Sharing Pilot Scheme" should be announced as soon as possible, and it is worth looking into the feasibility of turning revitalized industrial buildings into transitional housing.

# Staying resilient and holding onto opportunities

As for the external environment, the impact of Sino-US trade friction on various sectors is gradually emerging. According to the provisional data released by the Government, economic growth is nearing a 10-year low in the second quarter of 2019, registering a meager increase of 0.6%, same as that of the first quarter and a 0.3% decline year on year. Total exports have also dropped for eight months in a row. We hope the HKSAR Government can provide greater support for local businesses to ride out this challenging time, and offer specific support to sectors affected by the recent social conflicts.

It is also possible to leverage the accelerated development of the Guangdong-Hong Kong-Macao Bay Area and the "Belt and Road Initiative" to encourage local businesses to enter into regional co-operation, allowing Hong Kong to take full advantage of its competitive edge in finance, commerce, innovative technology and professional services. In the long run, it is important to help Hong Kong businesses become more resilient and adaptive to changes in the economic environment.

Amid the political and economic turmoil caused by both internal and external factors, it is all the more important for the HKSAR Government to act as the force that unites all social sectors and work with all social stakeholders to lead our society and economy back on track. We are eager to see the Government come up with a policy blueprint in the new *Policy Address* to foster the long-term, stable development of Hong Kong.

# 3D 打印新紀元 The New Age of 3D printing

自1986年第一台商業用3D打印機面世以來,3D打印 技術日漸成熟及專業化,技術除見於工商業外,更採用 於醫療、航天、軍事及建造等不同領域,更被形容為新 世紀的工業革命。

3D printing technology is progressively advancing and becoming more professional since the first commercial 3D printer became available in 1986. The technology is not only used in the business sector, but also employed in medicine, aeronautics, military and construction, etc. It is even crowned the industrial revolution of the new century.

## 何冠寰: 3D 打印新紀元 應用廣、規模巨

Ho Koon-wan: 3D Printing Evolves with Broad Application and Enormous Scale



何冠寰 Ho Koon-wan

世紀80年代發明、90年代 興起的先進快速成形技術, 今天的3D打印已廣泛應用 於模具製造、工業設計、醫學整形等 不同領域,並不斷推陳出新。據環球 業界估計,單是涵蓋3D打印機、打 印物料及各式軟件設計等全球直接市 場的規模,至2028年將達220億美 元,香港宜加強相關的人才培訓,抓 緊箇中機遇。

香港在3D 打印技術應用方面,現處 於亞洲的領先地位。不過,**香港三維** 打印協會副會長何冠寰指出,鄰近 國家及地區正鋭意推動相關技術的 發展,近年已有急起直追之勢,若本 港在培訓及推廣應用等各方面稍有鬆 懈,便會被其他地區所超越,失去優 勢。

## 朝精密及個人化發展

"以往工業界是3D打印技術的主要用 家,多用於原型設計,特別是模具製 造方面,藉以優化工廠生產項目。" 何冠寰補充,由於本港工業的應用層 面,由昔日集中於被動的OEM(原設 備製造)批量生產,到其後的ODM (原設計生產)及消費產業,如珠寶及 服務設計等項目,種類和範疇難免有 所局限,令這項技術未能取得突破。 前瞻 3D 打印的未來發展方向,何冠 寰認為技術將朝向兩大領域繼續發 展:其一是精密化,其二是個人化。 兩者可分開發展,也可互相結合,料 可成為未來所有行業的重要推動力。 "3D 打印可透過電腦設計輔助 CAD 功 能及掃瞄,進行快速原型製造,具有 相當高的幾何精密度,故現已逐步應 用於航天、汽車及醫療等精密產業, 未來發展可期。"

## 醫療3D 打印效益大

香港三維打印協會去年中曾赴台灣考 察,何冠寰對參觀醫療打印的應用項 目印象殊深,常見應用於手術輔助、 手術修補物和輔具製作三方面。"以 輔具製作為例,已有科學家嘗試採用 3D打印技術,成功複製出部分人體 器官。事實上,這是一個發展潛力優 厚的市場,據內地業界估計,內地3D 打印醫療市場的規模,至2024年將達 97億元人民幣。

放眼香港,近年既有國際醫學院在本 地成立科研基地,而科學園也通過籌 建醫療科技平台,冀吸引更多研發機 構落戶於此。何冠寰期望,政府若留 意到3D打印醫療能帶來豐厚的經濟 回報,便要大力支持,並將有關技術 的發展與本港的經濟優勢結合,從而 帶來可觀的經濟效益。

## 強化3D 打印技術和人才

何冠寰樂見政府近年積極推動科研發 展,更致力透過科技人才入境計劃, 引進專才,他相信這對推展3D打印 技術確實可發揮重要作用,當局亦應 在吸引及鼓勵科技型生產企業進駐香 港作出更大努力。隨着新科技園在蓮 塘興建的計劃展開,亦可望掃除如土 地限制等障礙。

現時本港教育機構尚未設立3D 打印 的專科,就相關人才及技術的培養仍



香港三維打印協會舉辦不同活動推廣 3D 打印的技術及最新資訊。 HK3DPA promotes 3D printing technologies and news through various activities such as workshop, exhibition and seminar.

須努力。何冠寰期望,未來除了有需 要加強在大學及大專院校的專業培 訓,為業界帶來更多兼具知識與應用 技能的人才之餘,當局也應在中小學 引入3D打印及應用的課程,如同推 動STEM(科學、科技、工程及數學) 教育一樣,讓青少年可及早接觸有關 技術,奠下一定基礎,同時啟發他們 的興趣與潛能,為日後投身業界作好 準備。

B printing – the advanced rapid prototyping technology invented in the 1980s and gained popularity in the 1990s – is not only broadly applied on mold production, industrial design, plastic surgery and other areas, but also constantly evolving. According to global industrial estimation, the scale of the worldwide direct market that covers 3D printers, printing materials and various software designs and so forth would reach USD 22 billion by 2028. To capture these opportunities, Hong Kong should step up its efforts in training relevant talents.

Currently, Hong Kong is the Asian leader in the application of 3D printing technology. Yet, as **Ho Koon-wan**, **Vice Chairman of Hong Kong 3D Printing Association (HK3DPA)** noted, neighboring countries and locations are vigorously driving the



development of the technology to make up for lost ground. If Hong Kong slackens off a little in talent grooming or in promoting application, it could soon lose its edge and be overtaken by other locations.

# Advancing towards precision and personalization

"In the past, 3D printing was mainly applied to industrial purposes and used on designing prototypes, particularly in mold-making, to optimize manufacturing projects in factories," Ho added that with limited types and scopes – from a focus on passive mass OEM production in the past to subsequent ODM and producing for consumption industries such as jewelry and service design – Hong Kong's industrial sector has failed to offer room for breakthroughs for 3D printing.

Looking at the future of 3D printing development, Ho thought that the technology would grow towards two main directions: precision and personalization. The two areas can be developed separately or complementarily and are expected to generate significant traction for all sectors in future. "3D printing can be used for rapid prototyping with the help of computeraided design (CAD) and scanning. Featuring very high geometric precision, the technology is gradually applied in precision industries such as aeronautics, automobiles and the medical sector. Its future is highly promising."



# High efficiency in medical 3D printing

Having joined the Taiwan delegation last year, Ho was particularly impressed with the medical applications of 3D printing, which are commonly seen in surgical support, surgical repair materials and fabrication of surgical aids. "In the scope of surgical aids production, for example, scientists have already achieved success in reproducing parts of human organs using 3D printing. In fact, this is a market with enormous potentials. The 3D printing industry of the Mainland has estimated that the 3D printing medical market would reach the scale of RMB 9.7 billion by 2024."

In Hong Kong, some international medical schools have already set up their local scientific research bases in recent years. On the other hand, Science Park is also taking actions to attract more research and development institutes to Hong Kong by establishing a medical technology platform. Ho opined that the government should really provide strong support to 3D printing if it is aware of the tremendous financial return of medical 3D printing. It should also ride on the development of 3D printing and integrate it with the strengths of the local economy to generate even more considerable economic benefits.

## Strengthening development in 3D printing technology and grooming talent

Ho was glad to see the government's active promotion of scientific research

and development and how it is committed to attract specialists to Hong Kong through the Technology Talent Admission Scheme. He believed the initiatives would have important impact on taking 3D printing technology forward. The authorities should also put more effort in attracting and encouraging tech-oriented manufacturers to land on Hong Kong. With the construction of the new Science Park at Liantang kicked off, it is hoped that limitations such as land supply could be eliminated.

At present, local education institutes are not yet to set up specialisms in 3D printing. Much work is still needed in grooming relevant talents and in developing the technology. In addition to strengthening professional training at universities and tertiary institutes to nurture more talents with knowledge and applicable skills for the industry, Ho also hoped the authorities could introduce 3D printing and application courses to primary and secondary schools. He compared the suggestion with the promotion of STEM (science, technology, engineering and mathematics) education, explaining that the early exposure to 3D printing could help the younger generation build a solid foundation and inspire voung children to become interested. thus, unleashing their potentials to equip themselves and be prepared to engage in the industry in future.



## 陳世祈:納米3D 打印造福醫療

Chen Shih-Chi: Nanoscale 3D Printing Brings Benefit to Medicine

3D 打印技術近年愈趨成熟及專業化, 更在多個不同領域不斷取得突破。 **香** 港中文大學工程學院機械與自動化工 程學系教授陳世祈及其團隊,去年底 成功研發全球首部 3D 顯微鏡與納米 3D 打印機,料可進一步推動仿真生物 支架等在醫學範疇上的應用,引領醫 療技術發展邁向新里程。

3D 打印技術約於上世紀80年代出 現,經科研人員不斷創新,除工業項 目外,3D 打印技術應用範圍更廣及不 同領域。陳世祈坦言,3D 打印技術的 發展日趨精進,而企業普遍着重研發 商用層面的技術和產品,例如打印汽 車及房屋等大型項目;相對而言,他 指大學科研團隊礙於空間,加上並非 商業機構,故毋須以賺取最大利潤為 目標,因而可將研究範圍集中在惠及 公眾的項目上,如專研精準度及打印 速度全面提升的納米3D 打印機,冀 用於改善人類的醫療發展。

### 速度與質素俱提升

由陳世祈率團隊開發的納米3D 打印 機 Nano-Builder,於去年底獲得有

"創科界奧斯卡"稱譽的"R&D 100 年獎"嘉許,並入選"2018年全球百 大創新發明",充分體現他們在相關 研究方向上,獲得重大的技術突破和 認同。

陳世祈闡釋:"傳統3D 打印技術採用 由物件底部掃瞄至頂端的方式,逐層 處理。換言之,必須完成一層,才再 往上打印,一旦打印物件內有中空設 計,更要在空隙位置預先放置支撐物 料,令打印時間延長之餘,也容易步 成物料浪費。"他與其團隊遂致力對 症下藥,研發出採用數碼全息雷射掃 瞄及光束整形技術的"數碼全息納米 3D 打印機",成功突破時間、空間、 靈活度及解像度等重重限制,同步提 升打印速度與質素。

提到 Nano-Builder 的獨特優勢,陳 世祈表示,數碼全息雷射掃瞄及光束 整形技術可透過22.7kHz 高速進行多 焦點掃描,即每秒22,700次頻率, 較逐層掃描、逐層建構的單焦點傳統 3D 打印模式,提升最高達100倍的 速度。此外,有別於現時多焦點掃瞄 普遍存在質素及精細度不足等缺點, Nano-Builder 可打印納米級別的物件,其精細度並達到頭髮絲的千分之 一,需要用上電子顯微鏡才可觀察得 到,絕不會因速度提升而令打印的質 素下降。

## 有助開發納米醫療和科研

除了高速與質素兼備的3D打印功能 外,陳世祈強調,Nano-Builder 同時 具有醫學掃瞄及顯微功能,只須將打 印機中的 CCD 相機,更換為 PMT 光 電倍增管,即可透過接收反射信號, 化身為高性能的顯微鏡,並取得實時 圖像,將3D 隨機掃瞄技術全面延伸 至醫學,乃至基礎生物的研究工具。 "Nano-Builder 能準確刺激生物大腦中 多個神經元,而不會對神經元周遭的 結構造成傷害,因此也可用於大腦神 經到路及特定功能的長期研究,達致 安全可靠的效果。"

陳世祈相信,Nano-Builder的研發成 果將有助日後開發更多不同類型的納 米級科研及醫療工具,包括光子晶 體、微納流體器件、仿真生物組織及 支架等,影響深遠。"舉例説,未來 如可採用生物降解的原料,打印出能 進入血管的納米機械人,將可應用於 微創手術或血液藥物運輸等範疇上, 對提升本港以至全球的醫療水平肯定 大有幫助。❹

At the end of last year, **Chen Shih-Chi**, **Professor of the Departmentof Mechanical and AutomationEngineering of Faculty of Engineeringof the Chinese University of Hong Kong** and his team successfully developed the world's first 3D microscope and nanoscale 3D printer. The creation is expected to further facilitate medical applications such as simulated micro-scaffolds, taking the development of medical technology towards a new milestone.

Chen opined that while 3D printing technology is advancing, companies are often placing more importance on the research and development of technology and products at the commercial level. He also pointed out that scientific research teams at the university are usually hindered by space. However, as the university is not a commercial set up, profit maximization does not have to be their utmost research objective. As a result, the focus can be placed on projects that benefit the general public. For example, the teams could concentrate on developing nanoscale 3D printer with comprehensively upgraded precision and printing speed. Hopefully, this could accelerate advancement in human medicine.

### Upgrades in speed and quality

Late last year, the nanoscale 3D printer developed by Chen and his team was honored by "R&D 100 Awards" – often regarded as the "Oscar of Invention". It was also listed as one of the top 100 innovative inventions of 2018.

Chen explained, "Traditionally, 3D printing technology scans an object, layer by layer, from its bottom towards the top. To address any hollow space in the printed object, supporting materials must be placed in advance, which does not only lengthen the printing time, but can easily cause wastage of materials." As such, Chen and his team strived to develop a targeted solution and came up with the "Nano-Builder", which employs digital holography-based scanning and the laser beam shaping technology and successfully broke through the limitations of time, space, flexibility and resolution, etc. The speed and quality of printing have also been enhanced.

Speaking of the unique edge of the Nano-Builder, Chen said that digital holographybased scanning and the laser beam shaping technology, which makes use of random-access scanning, allows tens of laser foci to simultaneously write structures at 22.7 kHz (i.e. at a frequency of 22,700 times per second). Comparing with the traditional point-scanning-based systems which scan and build layer by layer, the scanning speed is improved as much as 100 times. Besides, unlike the general quality and precision issues of multi-focus scanning, the Nano-Builder can print items at the nanoscale, i.e. with a precision level up to 1/1000 of a strand of hair, which is only observable using electronic microscopes. The quality of printing is not compromised by the improvement in speed.

# An enabler in the development of nano medicine and scientific research

On top of the quality and speedy 3D printing function, the Nano-Builder also works as a medical imaging device and a microscope, Chen highlighted. By replacing

the CCD module with a photomultiplier tube (PMT) module, the Nano-Builder can be easily turned into a high performance two-photon excitation microscope with functions of simultaneous real-time imaging, fully extending the 3D randomaccess scanning technology to the scope of medicine, allowing it to be a research tool for the most elementary biological details. "In the system, femtosecond lasers can precisely stimulate the target cells with submicron precision without affecting the cells around the target. Therefore, it can be used on the safe and reliable long-term researches on brain circuits and specific functions of the brain."

Chen believes that research outcomes deriving from the Nano-Builder will help develop an even bigger range of nanoscale tools for scientific research and in medicine, including photonic, microfluidic, biomedical, or mechanical structures or devices, all of which will bring about profound impact. "For example, with nanoscale robots made of bio-degradable materials becoming available in future, they can be employed to enter and exit blood vessels and used in minimally invasive surgery or as drug delivery devices. All these would be very helpful in raising the medical standards in Hong Kong and beyond.



# 楊義瑞談國際形勢發展 Yang Yirui Talks about International Situation



會會長蔡冠深擔任主持時表 示,今年是新中國成立70 周年,近年國家綜合國力 和國際影響力顯著提升,隨着國家進 一步對外開放市場,積極推動"一帶 一路"等戰略部署,構建新型國際關 係,將為內地、香港以至全球經濟發 展注入新動能。

楊義瑞全面介紹了當前國際形勢,並 深入解讀習近平外交思想的豐富內 涵,重點圍繞大國關係和"一帶一路" 國際合作等闡釋了新時代中國特色大 國外交理念及實踐創新。他亦就中美 貿易摩擦、中俄關係、國際產業鏈轉 移等議題與本會成員交流意見。



本會早前邀請**外交部駐港特派員公署副特派員楊義瑞**出席會董會講座, 剖析國際形勢和國家外交工作。

Earlier, Yang Yirui, Deputy Commissioner of the Office of the Commissioner of the Ministry of Foreign Affairs of the PRC in the HKSAR was invited to talk about international situation and national diplomacy in the Chamber's Seminar for Committee Members.



onathan Choi, the Chamber's Chairman, was the host of the Seminar. He said it is the 70th anniversary of the founding of the PRC, comprehensive national power and international influence of the country have been increased significantly. As the country is further opening-up, promoting "Belt and Road Initiative" (B&R) and constructing a new international relationship, it is believed that economic development of the country and Hong Kong could be energized.

Yang introduced the current international situation and explained the idea of President Xi in diplomacy. He mainly focused on relationship among big countries and the international cooperation of B&R. He also exchanged with the Chamber's members on topics including Sino-US trade conflict, Sino-Russian relationship and industry chain transfer.



# 了解內地税務 灣區發展無往不利 Success in the Greater Bay Area with an Understanding of Mainland Taxation

粵港澳大灣區已然成為港商投資發展的首選。今年內地 實施新税法,當中亦包括大灣區個人所得税優惠政策。 税務事宜不免複雜,有意前赴大灣區以至內地投資者, 必先了解及釐清箇中細節。

The Guangdong-Hong Kong-Macao Greater Bay Area (Greater Bay Area) is now the preferred choice for investment for many Hong Kong merchants. The new China tax laws promulgated this year feature certain incentives on individual income tax for the Greater Bay Area. Given that tax matters are complicated by nature, investors interested in the Greater Bay Area, and the mainland as a whole, must first acquire a clear understanding on the details concerned. 年元旦起,內地實施新的個 人所得税法,對包括港人在 內的所有無住所個人的全 球收入徵税。為吸引包括港澳人士在 內的境外人才到大灣區發展,財政部 及税務總局於今年三月公佈粵港澳大 灣區所得税優惠政策。羅兵咸永道中 國南部主管合夥人林燦燊指出,能否 享有上述優惠,個人於內地工作的天 數、於內地是否擁有住所,都是重要 的分水嶺。

## 183天分水嶺

**羅兵咸永道稅務經理黃嘉穎**解釋,住

所並非單指在內地居住的地方,她舉 例謂:"若港人於內地工作、讀書、 旅遊,事後會返回香港,而家庭又在 香港的話,基本都被視為 '沒有住所 的個人'。"

"沒有住所的個人"再根據內地居住 天數而劃分為"居民"和"非居民", 凡於內地居住多於183天,即屬"居 民",反之則屬"非居民"。黃嘉穎 續指,一天24小時完全停留在內地方 才視為一個居住天,例如星期一往內 地工作至星期五返港,則只有三天計 算為居住天數;亦有不少港人居於香 港,於兩天內往返香港與內地,此情 況下每天停留在內地都不足24小時, 故不能計算為居住天數。

林燦燊補充,在內地居住累計滿183 天的年度連續不滿六年者,其境外收 入可免繳內地的個人所得税;在內 地居住累計滿183天的任何一個年度 中,若有一次離境超過30天,其在內 地居住累計滿183天的年度的連續年 限可重新計算。

## 港無物業或視為永久居留

事實上,不少港人早已在大灣區置 業,因此憂慮被納入內地全球收入徵 税範圍,林燦燊表示,國家税務總局 月前已就此作出回應,強調居留意圖 的重要性。黃嘉穎進一步闡釋,"'習 慣性居住個人'指於包括香港在內的 境外工作、探親、旅遊、讀書,當其 完成以上目的後,必須返到內地居住 的中國籍個人, 簡言之即沒有外國永 久性居留權的個人。即使沒有護照, 由外國發出的永久居住證(例如:綠 卡),在北京、上海、廣州、深圳四大 城市仍會被視為外國人士處理,但在 其他省市則要仔細考慮。至於香港, 凡身份證有'三粒星',同樣被視為 境外人士,故大部分香港人都不用過 慮。"

惟林燦燊提到,有意在大灣區長期居 住的港人,若同時將香港的物業出售 或出租,則會增加被視為在內地永久 性居留的風險,因該個人已沒有回港 居住的意圖,亦沒有可供居住的處 所。面對此情況,他建議在內地及香 港兩者之逗留有所平衡,不宜在媒體 聲稱長居內地,而早前國務院推出的 港澳台居住證,其本身不會導致全球 徵税,但顯示在內地的比重、意圖增 加,故須注意平衡。

## 常設機構須繳內地稅

不少香港企業派員北上工作,僱員是 否需要繳付內地税呢?最常見例子, 旨丁由香港企業僱用,派駐廣東省丁 作,在香港支薪,該僱員是否需要繳 付內地税呢?林燦燊表示,受僱免税 收入主要看三方面:其一是逗留天 數,受僱收入以在內地居住90天計 算,完整24小時為一天;其二是工資 所得者不能於內地仟職及支薪,因此 不少公司將在深圳工作的職員於香港 聘用。

其三則取決於該公司是否屬於內地的 常設機構,如屬常設機構,則內地有 權因派駐內地的職員所涉及經營活 動,要求香港公司於內地税區繳交香 港公司的個人所得税,以及提供服務 的增值税。至於界定是否常設機構的 重要指標是"項目日"的數目,只要 當日有最少一人在內地工作,即被視 為一個"項目日","項目日"多於 183天則列為常設機構。

林燦燊指出,內地税務部門較重視 "常設機構"這項條件,但他相信, 當局為免影響營商環境,近期未必即 時執行,但因日後有權追溯過去年度 帳目,建議港商及早向企業税務專家 諮詢有關平衡常設機構的安排。

hina has implemented a new Individual Income Tax Law that came into effect on the first day of 2019: all non-domiciled individuals (including Hong Kong people) are subject to the individual income tax on their worldwide income. To lure overseas talents (including those from Hong Kong and Macao) to develop in the Greater Bay Area, the Ministry of Finance and the State Taxation Administration announced



Louis Lam (right) and Crystal Huang

a tax incentive policy for the Greater Bay Area in March. According to Louis Lam, GMS South China Managing Partner of PricewaterhouseCoopers, the eligibility for the above incentives depends on important factors, such as the number of days a person works in the Mainland. whether the individual owns a domicile in the Mainland, etc.

### The 183 days mark

Crystal Huang, Taxation Manager of PricewaterhouseCoopers, explained that the term "domicile" does not simply refer to where someone lives in the Mainland. As an example, she said, "A Hong Kong person who works, studies and travels in the Mainland and returns to Hong Kong afterwards to his/her family in Hong Kong is basically regarded as a 'non-domiciled individual'."

"Non-domiciled individuals" are further categorized into "residents" and "nonresidents", based on the number of days the individual lives in Mainland China. "Residents" are those who stay in China for 183 days or more a year; otherwise, they are "non-residents". A day means staying in the Mainland for all 24 hours. For example, if a person goes to work in China on a Monday and returns to Hong Kong on a Friday, only three days are counted as the number of days residing in China. Many Hong Kong people live in Hong Kong and commute between Hong Kong and the Mainland in the two days they stay. In this case, they are not staying the full 24 hours in the Mainland on both days, meaning these are not counted as days residing in China.

Lam added, for people who have resided in the Mainland for more than 183 days per year for less than six consecutive years,



their offshore income can be exempted from the individual income tax of China. For any year that an individual has resided in the Mainland for more than 183 days, the number of consecutive years can be reset if the individual has a period of absence from China for more than 30 days in a single trip.

## An individual who owns no properties in Hong Kong may be regarded as a permanent resident of China

In fact, many Hong Kong people have already owned real estates in the Greater Bay Area. Therefore, some of them are anxious that their worldwide income would be subject to the income tax of China. Lam explained that the State Taxation Administration had already responded to this concern a few months ago, emphasizing on the importance of the intention to stay. Huang elaborated further, "A 'habitual resident' refers to an individual of the Chinese nationality (including Hong Kong people) who must return to reside in China after completing the purposes of working, visiting families, travelling and studying outside of China. Simply put, these are individuals without permanent right of abode outside of China. Even if an individual does not hold a foreign passport, if he or she holds a permanent resident card issued by a foreign country (e.g., the green card), he or she would still be regarded as a foreigner in the four major cities of Beijing, Shanghai, Guangzhou and Shenzhen. More thorough considerations should be made for other provinces and cities. Hong Kong individuals whose identity card bears 'three stars' are also regarded as foreign persons. Therefore, most Hong Kong people need not be overly anxious."

However, Lam mentioned that Hong Kong people who intend to stay for an extended period in the Greater Bay Area and have sold or leased their Hong Kong property may face higher risks of being regarded as a permanent resident of China, as the individual does not show an intention to return to and stay in Hong Kong; nor does he of she have a place to stay. For this situation, Lam suggests setting the balance right on the number of days staying in the Mainland and Hong Kong. It may not be a good idea to claim that the individual is already residing permanently in the Mainland when interviewed by the media. Although the Residence Permit for Hong Kong, Macao and Taiwan Residents earlier launched by the State Council does not lead to tax on worldwide income on its own, it does indicate an intention to increase the gravity of staying in the Mainland. The balance of staying in Hong Kong and China, therefore, must be noted.

# Permanent establishments are subject to China tax

Many Hong Kong companies are sending their staff to work in the Mainland. Are these employees required to pay Mainland tax? A very common example is that the employee is hired by a Hong Kong company but is posted to work in Guangdong, while receiving his / her pay in Hong Kong. Should this employee be paying the tax of the Mainland? Lam explained that the exemption from China income tax depends on three factors: the first one is the number of days a person stays in China; the income from the employment is calculated when the stay in the Mainland is over 90 days in a year, and a day refers to all its 24 hours. The second factor is: the income must not have come from a job hired and paid for in the Mainland. As such, quite many companies are hiring and paying their employees in Hong Kong and have them work in Shenzhen.

The third factor is about whether a company is a permanent establishment in the Mainland. If this is the case, then China has the right to demand the Hong Kong company to pay the individual income tax of the Hong Kong company to the Chinese tax zone on the business activities performed by employees delegated to work in China; these companies are also subject to paying the value added tax for service provision. The concept of "project days" is an important indicator for determining whether a company is a permanent establishment. A "project day" means any day that at least one person of the company works in China. A company is a permanent establishment when it has more than 183 "project days" a year.

Lam pointed out that the tax authorities of the Mainland place more importance on the condition of whether a company is a "permanent establishment". However, he believed that to prevent any major impact on the business environment, the definition may not be put into actual practice immediately in the near future. Yet, the authorities have the right to retrospectively impose tax on past years. He suggested that Hong Kong merchants should consult experts on corporate tax and make arrangements to set the balance right for the permanent establishment status.



# Doctor Shortage Unlikely to Ease amid Social Idling



## 立法會功能界別商界(第二)議員 廖長江 Martin Liao, Legislative Council Member, Commercial (Second) Functional Constituency

正常的工程撥款、法案和政策的審議工作均告停滯不前。這些困局損害整體社會的利益,實令人可哀亦可怒。 Normal deliberations on project grants, bills and policies have stalled. These predicaments cause harm to the interests of society as a whole, which is really lamentable as well as infuriating.

月議會內外都被"修例風 波"鬧得疲憊不堪,立法會 大樓一再被圍堵,已經 議會運作。豈料反修例示威者竟然變 本加厲,在7月1日香港回歸日暴力 衝擊立法會,令立法會大樓歷史性地 受到大規模破壞。我們建制派議員對 當日暴徒種種違法、可恥暴行已經即 時作出最嚴厲譴責。令人遺憾的是, 在截稿時這場風波仍未見平息的勢 頭。而立法會亦因為大樓嚴重受損 無法舉行會議,變相迫得本立法年度 要提前休會,令正常的工程撥款、法 案和政策的審議工作均告停滯不前。 眼見這些困局損害整體社會的利益, 官令人可哀亦可怒。

受到阻延的民生經濟事務,除了備受 社會關注的來年度税務寬減、元朗橫 洲公營房屋計劃、"明日大嶼"計劃 等,還有許多不容怠慢的重要政策議 題:如曾被報章頭條報道,但在立法 會大會議程上一再被押後,至今討論 無期的輸入"外援"醫生安排。

## 民生事務慘遭荒廢

本港的醫療水準在國際名列前茅,但 是醫療體系積存了不少問題,包括醫 院及病床不足、醫護"人手荒"、公 私營醫療嚴重失衡、醫療服務追不 上人口老化需求等,弄至"百病叢 生"亦是不爭的事實。雖然當局亦開 始認識到問題的嚴重,急起發展基層 醫療服務、加快籌備第二個十年醫院 發展計劃、就醫療人力作出前瞻性規 劃等。但要取得理想成效,必須每個 環節的進展適切地互相配合,缺一不 可。例如預防性的基層醫療服務必須 盡快發展以助減低住院需求,否則病 床及醫院等硬件建設再多再快亦可能 不敷應用;又例如即使當局加快完成 了醫院及病床的硬件建設,但是醫護 人手供應等軟件若追不上,亦是徒呼 奈何。故此,我們對每一個環節都不 能掉以輕心。

## 重要政策不容怠慢

事實上,本港醫生人手嚴重短缺已經 演變成為一個迫切的民生問題。公眾

有目共睹的是,公營醫院病人輪候看 病的時間越拖越長,甚至因此延誤病 情、醫護人員就頻呼做到"谷爆"。 按照2017年《醫療人力規劃和專業 發展策略檢討報告》的推算,明年本 港大約短缺500名醫生,到2030年則 大約短缺1,007名。從醫生與人口的 比例來看,本港亦嚴重落後於其他先 進地區:本港現時每1,000人有1.9名 醫生,經合組織(OECD)有3.4名醫 生, 鄰折新加坡亦有2.9 名醫生。有 智庫推算若要追上新加坡,香港亦要 增加3,000名醫生。更不要忘記,隨 着粤港澳大灣區鋭意打造成"健康灣 區",香港將有更多醫務機構及人員 到珠三角九市發展,當局在人手推算 時還需把這些因素考慮在內,這方面 我在立法會亦已多次向當局提出質詢 及提醒。培訓一位專科醫生每每需時 十年八載,單靠本地培訓根本追不上 人力需求。故此面對當前嚴峻的醫生 人手短缺,適切引入非本地培訓醫生 **實為一個理性選擇,這亦是國際慣常** 的做法。但現在似乎出現了一個怪現 象,就是談到"外援"醫生這個議題 就總是寸步難行,動輒被指是削弱專 業自主或者分化業界,縱使在醫學界 亦有聲音支持這個取向。

## 解醫生荒急需"外援"

就在今年4月醫務委員會討論四個有 關豁免非本地培訓醫生實習期的方 案,就竟然落得"四大皆空",都不 獲通過,引起社會嘩然,輿論幾乎一 面倒指不能讓業界的保護主義凌駕了 社會整體利益。幾經波折,到5月醫 委會終於通過了一個新方案。籠統來 説就是非本地培訓醫生只需要在指定 機構工作滿三年並通過考試,便可豁 免半年實習期,直接取得正式醫生牌 照。表面上事件暫時沉寂下來,問題 是連醫生業界都推斷新方案每年只可 吸引三、數十名海外醫生回流,屬 於"杯水車薪",顯示這個得來不易 的方案對大局根本是微不足道。那麼 下一步我們應該怎樣走?何時可望有 足夠的醫生人手?很可惜,這些問題 至今仍然是沒有答案。不過可以肯定 的是,對於香港當前嚴峻、迫切的醫 護人手荒,若果我們仍然繼續目前的 蝸步,社會大眾將要付出非常沉重代 價,因此決不能坐視不理。

其實立法會不同黨派對於這個議題都 有密切跟進,無論大家倡議的解決方 式為何,方向均是為了適切拆牆鬆 綁,解除現行制度存的無理關卡和刁 難,增加香港的醫生"外援",亦可 便利非本地培訓的港人子弟回流本港 行醫。唯望議會可以盡快恢復正常運 作,起碼要停止社會空轉,不要讓政 治分歧影響重大的民生經濟課題。

ecently, both inside and outside the LegCo have been worn out by the uproar over the amendments to the Fugitive Offenders Ordinance, with the LeaCo building being blocked repeatedly. thus affecting the functioning of the LegCo. All of a sudden, protesters opposing the amendment bill escalated their efforts and violently attacked the LegCo building on July 1 when Hong Kong celebrated the anniversary of its return with the Motherland, causing massive historic damage to the building. We, the pro-establishment LegCo members, immediately condemned in the strongest terms all the violations and shameful atrocities committed by the thugs of that day. Regrettably, the uproar had not yet subsided at the time of writing this article. The LegCo was unable to hold any meeting due to the severe damage to the building, which made it imperative to adjourn the current legislative year early, thus stalling the normal deliberations on project grants, bills and policies. It is both lamentable and infuriating to see these predicaments causing harm to society as a whole.

Among the people's livelihood and economic matters that have been delayed, besides the upcoming annual tax concessions, the public housing development plan at Wang Chau in Yuen Long and "Lantau Tomorrow Vision" that are of great concern to society, there are also many important policy issues that cannot be neglected: a case in point is the recruitment of foreign-trained doctors, which made the headlines of the newspapers but had repeatedly fallen off the LegCo's agenda and postponed indefinitely.

# People's livelihood matters have been abandoned

Healthcare standards in Hong Kong are among the best in the world, but there are many problems in its healthcare system, including the dearth of hospitals and hospital beds, shortage of healthcare manpower, severe imbalance between

public and private healthcare, and inability of healthcare services to keep pace with the needs of the aging population, which indisputably has caused "all kinds of diseases and ailments to break out" in society. Recognizing the seriousness of the problem, the authorities are urgently developing primary healthcare services, speeding up preparations for the second 10-year hospital development plan, and making forward-looking plans for healthcare manpower. However, in order to achieve the desired results, the progress of each area must be properly coordinated and is indispensable. For example, preventive primary healthcare services must be developed as soon as possible to help reduce the need for hospitalization. Otherwise, the construction of hardware such as hospital beds and hospitals may not be fast enough no matter how guickly it is. Another example is that even if the authorities speed up the construction of hardware such as hospitals and hospital beds, it would be futile if software such as the supply of healthcare personnel fails to keep up. Therefore, we cannot afford to take any area lightly.

## Important policies must not be neglected

Indeed, the acute shortage of doctors in Hong Kong has become a pressing livelihood issue. It is obvious to the public that the time spent on waiting for medical consultation in a public hospital is getting longer and longer, and even prolonging the illness or causing medical staff to frequently complain about being overworked. According to the 2017 Report of the Strategic Review on Healthcare Manpower Planning and Professional Development, Hong Kong will have a shortage of doctors of about 500 next year and about 1,007 by 2030. Hong Kong is also lagging far behind other advanced regions in terms of the ratio of doctors to inhabitants: currently, 1,000 Hong Kongers share 1.9 doctors, compared to 3.4 doctors in OECD countries and 2.9 doctors in neighbouring Singapore. A think tank estimated that Hong Kong will need at least 3,000 more doctors to catch up with Singapore. It should not be forgotten that with the Guangdong-Hong Kong-Macao Greater Bay Area aiming to become a "Healthy Bay Area", there will be more medical institutions and personnel from Hong Kong spreading their wings in the nine cities of the Pearl River Delta. The authorities need to take these factors into account when making manpower projections. In this regard, I have repeatedly raised questions

and reminded the authorities through the LegCo. Training a specialist doctor often takes eight to ten years, so relying on locally trained doctors alone will not meet manpower needs. Therefore, amid an acute shortage of doctors, a rational choice is the appropriate introduction of non-locally trained doctors, which is also a usual international practice. But now there seems to be a strange phenomenon, i.e. it is difficult to discuss the need for foreign doctors because of accusations of wanting to weaken professional autonomy or divide the profession, though there is some support for this stance within the medical profession.

## Foreign doctors urgently needed to ease doctor shortage

In April this year, the Medical Council discussed four proposals on exempting non-locally trained doctors from internship. It turned out that all four proposals were rejected, sparking off a public outcry, with public opinions almost unanimously agreeing that industry protectionism must not be allowed to override the overall interests of society. After several twists and turns, the Medical Council finally adopted a new proposal in May. Generally, a nonlocally trained doctor may be exempted from a six-month internship and directly obtain an official doctor's license if he or she has completed three years of service at a designated institution and passed the examination. On the surface, the matter has guietened down for now, but the problem is that even the medical profession has deduced that the new solution will only attract a few dozen overseas doctors annually, which is an utterly inadequate measure, showing that this hard-won solution is insignificant in the big picture. So, what should we do next? When is it possible to have sufficient doctors? Unfortunately, these questions still have no answer. What is certain, however, is that the public will pay a very heavy price if we continue to move at the current snail pace, so we must not turn a blind eye to Hong Kong's current critical and pressing shortage of medical personnel.

In fact, various parties in the LegCo have closely followed up on this issue. Regardless of the solutions they proposed, the direction is to remove all unreasonable obstacles under the existing system to increase the number of foreign doctors in Hong Kong, which will also facilitate the return of Hong Kong's non-locally trained doctors to practice medicine in Hong Kong. I hope that the LegCo can resume normal functioning as soon as possible. At least we should stop social idling and not allow political differences to affect major economic and people's livelihood issues.

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

#### 如對上文內容有任何意見,歡迎向廖長江 議員反映。

Should you have any comments on the article, please feel free to contact Mr Martin Liao.

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# 藝術授權:商業新藍海 Art Licensing: A New Blue Ocean for Business

藝術品除了用作觀賞、收藏或投資外,近年更興起藝術授權,將藝術品或品牌商品化,或與其他商業品牌聯乘,市場潛力可觀。在本港經營藝術授權20多年的**朗智(品牌)有限公司**(下稱"朗智集團")**創辦人及執行董事黃僖偲**認為,藝術授權不但充滿發展潛力,更讓藝術融入日常生活中,對藝術普及貢獻卓著。

Besides being used for visual appreciation, collection or investment, more and more works or brands of art have been commercialized through licensing in recent years, and the market potential is considerable. **Priscilla Wong**, **Founder and Managing Director of Long Wise Inc Limited (Long Wise)**, believes that art licensing is not only full of potential for development, but also integrates art into daily life and contributes significantly to the popularization of art. 大部分人來說,藝術授權還 是相當陌生的名字。但黃僖 偲早在20年前已洞悉先機, 率先闖進這片藍海,因為她從歐美、 日本等先進國家的經驗可見,深信藝 術品市場的興起是一個必然的過程。

她闡釋:"每個國家也是從農業發展 到工業,再到金融體系的商業社會。 當社會開始富裕時,人們便透過藝術 追求心靈的富足和提升。在90年代內 地經濟開始起飛時,我便看到內地市 場對奢侈品的需求,繼而預見下一階 段必定是對藝術品的需求。"

黃僖偲在1992年開始代理奢侈品品 牌,翌年開展藝術授權業務,憑着前



瞻的視野、恰當的發展部署及堅毅的 精神,"守"了20多年,直至最近 兩、三年,朗智集團推出不少成功、 令人注目的藝術授權項目,才"守" 得雲開見月明,當中最為人所樂道 的,自必是2017年於尖沙咀1881開 業的梵高主題餐廳。

## 讓藝術融入生活

梵高主題餐廳除了在香港經營餐廳和 禮品店,更進軍內地市場,開設餐 廳、花藝店及咖啡館,吸引不少年輕 人、網紅及明星名人等參觀。黃僖偲 認為,項目成功的原因,歸根究柢是 藝術與生活融合這條方程式,令消費 者能在日常生活中近距離接觸藝術 品,令藝術品不僅僅是博物館、美術 館的展品。

黃僖偲相信,藝術家都希望自己的作 品能夠讓普羅大眾欣賞到它的美,而 不是單純在博物館展示或供人收藏, 只讓一小撮人欣賞。"藝術要普及, 便要走出藝術館,讓藝術品融入生活 中。"她指出,不是人人都有機會到 海外不同的博物館參觀,甚至有經濟 條件收藏名畫,但透過藝術授權,普 羅大眾便有機會在日常生活中接觸到 藝術。

過去藝術館都會推出一些產品或紀念 品,但往往停留在將藝術作品印在產 品的階段,但黃僖偲指出,透過藝術 授權,作品能以不同的方式呈現,除 了像梵高主題餐廳外,還可以轉化成 書籍、教育活動、繪畫比賽、展覽及



位於尖沙咀1881的兌局王題贊廳吸引很多年輕人前來打卡。 Van Gogh SENSES at 1881 Tsim Sha Tsui attracts a lot of young people.

酒店項目等,令藝術走進一般市民的 生活。"除了物質方面的呈現,藝術 更重要的是精神層面的意義,所以藝 術授權的滲透層面更為廣闊。"

## 內地市場更具潛力

黃僖偲認為,現在是推動藝術授權的 好時機:"現在有種風氣,當產品與 藝術拉上關係,銷情較佳、較受歡 迎。而且藝術授權的市場只是剛剛起 步,仍存在很大的發展空間,亦沒有 上限。"她更與大家分享經驗和心得: "與藝術館洽談授權時,商業價值不 是他們首要考慮,因很多藝術館也是 國營,獲授權的項目如何令公眾更了 解藝術、更認識其國家文化底蘊,這 個出發點更為重要。"

作為本港藝術授權行業的先行者,黃 僖偲直言香港並不是最好的發展市 場,反而內地或台灣會更具潛力。她 解釋,香港市場除了較小,主流地產



梵高主題餐廳推出的月餅禮盒設計取材自梵高名畫《向日葵》。 The design of the mooncake gift box launched by Van Gogh SENSES last year was inspired by Van Gogh's famous painting Sunflower.



商更壟斷了整個銷售命脈,對一些新 晉品牌和項目持保守態度,令項目難 以進駐商場。但她補充,香港作為一 個國際都會,具備良好的城市形象, 對發展藝術授權依然具備優勢。



反觀內地市場,不但市場龐大,且人 們更樂於接受新事物,同時銷售途徑 多元化,並不局限於透過門市出售, 因此朗智集團的藝術授權項目大都以 內地為主。她又補充,內地的消費者 對於藝術充滿好奇,在港舉辦的巴塞 爾藝術展,每年都吸引眾多內地人參 觀,反映他們非常渴求藝術和文化。 朗智集團未來會計劃將海外的展覽帶 進內地,並以數碼化、互動等方式向 觀眾呈現。



同樣以梵高名畫《向日葵》為設計概念的骨瓷茶具套裝。 The porcelain tea set was also designed with Van Gogh's famous painting *Sunflower* as the concept.

or most people, art licensing is still quite an unfamiliar term. However, as early as 20 years ago, Wong foresaw the opportunity and took an early leap into this blue ocean because she was convinced that the rise of the art market was inevitable, as seen from the experience of advanced countries such as Europe, the US and Japan.

She explained: "When society becomes more affluent, people will pursue the enrichment and advancement of the mind through art. When the Mainland economy took off in the 1990s, I became aware of the demand for luxury goods in the Mainland, and then foresaw that the next stage had to be the demand for works of art."

Wong began acting as an agent for selling luxury brands in 1992 and launched an art licensing business in the following year. With a forward-looking vision, appropriate development and determined spirit, she persevered for more than 20 years. In the last two or three years, Long Wise launched many successful and eye-catching art licensing projects, the most talked about of which must be Van Gogh SENSES, which opened at 1881 Tsim Sha Tsui in 2017.

### Integrating art into life

Besides operating restaurants and gift shops in Hong Kong, Van Gogh SENSES has set up restaurants, floral art boutiques and cafes in the Mainland, which are popular among many young people, internet celebrities and stars. In Wong's view, the reason for the success of the project is ultimately the integration of art and life, which enables consumers to get close to art in their daily lives so that works of art are not merely exhibits in museums and art galleries.

Wong is certain that artists want their works to be appreciated by the general public, rather than by just a small group of people if they are only displayed in museums or part of an art collection. "For art to reach a wide audience, works of art must get out of art galleries and integrate into life." She noted that art licensing is a good way to expose the general public to art in their daily lives.

In the past, art galleries would launch some products or mementoes, but often they were stuck at printing works of art on the products. However, Wong pointed out that works of art can be presented in different ways through art licensing. In addition to themed restaurants such as Van Gogh SENSES, they can be transformed into books, educational activities, painting competitions, exhibitions and hotel projects to bring them into the lives of the general public. "Apart from presentation in material form, art is more important in terms of spiritual level, so art licensing has a broader penetration."

# Mainland market has more potential

Wong believes that now is a good time to push for artistic licensing: "There is now a tendency where products sell better and are more popular if they are related to art. Moreover, the art licensing market is just getting started, so there is still a lot of room for development." She also shared her experiences and learnings: "When discussing licensing with art galleries, commercial value is not their top priority as many of them are state-owned. How the licensed project will enable the public understand art better and be more aware of the country's cultural heritage is a more important consideration."

Wong said that Hong Kong is not the best market for development. Instead, the

Mainland or Taiwan have more potential. She explained that the Hong Kong market is not only small, but its sales pipeline is also monopolized by mainstream real estate developers who adopt a conservative stance on some new brands and projects. She added, however, that Hong Kong, as a metropolitan city, has a good urban image and continues to have an edge in the development of artistic licensing.

In contrast, the Mainland has a huge market and people are more receptive to new stuff. Besides, sales channels are diversified and not limited to sales outlets. Therefore, Long Wise's art licensing projects are mostly based in the Mainland. She added further that Mainland consumers are curious about art, e.g. the Art Basel in Hong Kong attracts many Mainlanders every year, reflecting their great desire for art and culture. Long Wise plans to bring overseas exhibitions to the Mainland in the future and present them digitally and in an interactive manner to the audience.

# 了解新税法 應對新形勢 Understanding New Tax Rules to Deal With New Development

今年初,開曼群島、英屬維爾京群島和百慕達等部分離 岸司法管轄區引入了新的《經濟實質法》,有可能會改 變部分亞洲企業集團的營商方式。許多機構或須檢視其 運營和控股結構,並評估如何對新的要求採取適當的應 對措施。

Certain offshore jurisdictions such as the Cayman Islands, the British Virgin Islands (BVI) and Bermuda introduced new *Economic Substance (ES) Laws* earlier this year, which could change the mode of operation for some Asian business groups. Many organizations may need to review their operating and holding structures and assess how to respond appropriately to the new requirements. 開的司法管轄區推出這些法 規,部分原因是為了履行對 歐盟的承諾,以及其作為經 合組織全球税基侵蝕及利潤轉移包容 性框架成員國所需履行的義務。**畢馬 威會計師事務所稅務合夥人何家輝**指 出,鑒於當局尚未發佈有關指引和詳 細的實施細則,新的經濟實質規則在 具體應用上仍有一定程度的不確定。

## 經濟實質要求更趨嚴格

新的規定大體上要求所有實體需在當 地維持與其創造收入活動相稱的實質 業務活動。何家輝説,這有可能改變 某些亞洲企業集團的營商方式,特別





是它們在未來應如何使用、管理和運 營離岸公司。

他續指,法規於本年起生效後,有關 法律適用於進行"相關活動"的實 體。而單純投資控股公司 — 股權 投資控股公司的經濟實質要求可能較 低。他認為,這仍需當局提供進一步 指引才可確定。相反,高風險的知識 產權擁有架構可能會面臨更嚴格的經 濟實質要求。有關要求涵蓋大多數實 體。例如在開曼群島,該規則適用於 大部分開曼群島註冊的獲豁免公司、 有限合夥、開曼群島有限責任公司以 及在當地登記的外國公司。

### 排除條款、過渡期和申報責任

何家輝提到,相關法律包含了一些重 要的排除條款,將某些企業排除在經 濟實質法的範圍外。他以開曼群島和 英屬維爾京群島為例,如果企業為其 他地區的税務居民,該等企業可免受 經濟實質法管制。此外,例如在開曼 群島,《經濟實質法》也不適用於投 資基金或通過投資基金進行投資經營 的實體。

在百慕達,銀行和保險公司等受監管 實體在符合有關金融監管下的經濟實 質要求後,將可獲得豁免遵守新法 例。開曼群島頒佈的實用指引新法例 旨在確保實體在當地的實質營運活動 與該實體的業務相稱。何家輝補充, 新的經濟實質法在日常具體應用和所 需的實質水平,仍存在一定的不確定 性和模糊性。他認為,當局將於不久 更新該指引,希望能為國際商界提供 更明確的指引。

何家輝續指,在一般情況下,2018年 12月31日已經成立的現有實體有六 個月的過渡期以符合新規則的要求。 在2019年1月1日或以後成立的企 業,則需要在提供相關活動時開始滿 足經濟實質要求。此外,在某些情況 下,企業需要就遵守新規則方面向當 地税務機關履行年度申報責任。當局 可能對未能滿足相關要求的企業施加 罰款,並將註銷企業本地註冊牌照, 及實行其他懲罰措施。

## 檢視架構 釐定應對方案

由此可見,離岸司法管轄區引入《經 濟實質法》很可能改變國際商界的營 商形勢。何家輝指,許多機構在其集 團控股和運營架構中均有使用這些離 岸公司。這些機構須檢視其架構,以 評估它們是否需要遵守新的《經濟實 質法》或因排除條款而豁免遵守新法 規。此外,如果它們需要遵守新法規 的話,便需要釐定所須額外投入的經 濟實質水平。

繼歐盟和經合組織通過其税收透明度 和其他舉措對這些離岸司法管轄區進 行更全面審查後,此法例也為這些離 岸司法管轄區帶來新挑戰。在這些措 施當中,各地税務機關現在開始審查 個別報告,若集團的離岸實體目前在 所處的司法管轄區內僅有少量甚至根 本沒有經濟實質和納税,而集團在該 實體持有大量資產或收入,便可能引 起税務機關特別關注。總括而言,何 家輝建議所有使用離岸司法管轄區的 機構均需要檢討相關法律的影響,其 重要性實不容忽視。

he ES laws are introduced by these jurisdictions in part to ensure that they meet their commitments to the European Union (EU) as well as their obligations as an Inclusive Framework member under the OECD's global Base Erosion and Profit Shifting (BEPS) initiatives. Stanley Ho, Tax Partner of KPMG, pointed out that there remains a degree of uncertainty over the application of the new ES rules in practice, given that the authorities have not yet issued relevant guidelines and detailed implementation rules.

# ES requirements are becoming stricter

The new laws essentially require all entities that fall within the regime to maintain a level of operational substance locally that is commensurate with the income generating activities of that entity. Ho said that this could change the mode of operation for some business groups operating in Asia. He added that after the laws are put in force this year, they will apply to entities that are conducting "relevant activities". There could be a reduced level of ES requirements for a pure investment holding company – a passive equity investment holding company. In his view, this will be subject to further guidance by the authorities. In contrast, a high-risk intellectual property holding structure will likely face more stringent ES requirements. The requirements will cover most forms of entity.

# Carve-outs, grace period and reporting obligations

According to Ho, there are some important carve-outs under the relevant laws for certain companies. For example, in the BVI or the Cayman Islands, entities that would otherwise fall within the ES regime may be able to claim exemption on the basis that they are tax resident in another jurisdiction. In addition, in the Cayman Islands for example, investment funds and their investment holdings are specifically excluded.

In the case of Bermuda, regulated entities such as banks and insurance companies will be exempted from the rules where they satisfy regulatory ES requirements. According to the practical guidance issued by the Cayman Islands, the objective of these laws is to ensure that substantive operations at the local entity level are commensurate with the business of the entity. Ho added that, in general, existing companies as at 31 December 2018 will have a six-month grace period to comply with the new rules. For companies established on or after 1 January 2019, ES requirements must be satisfied starting from the time they provide the relevant activities. In some cases, companies will also have annual reporting obligations to the local tax authorities in respect of compliance with the new rules.

### Reviewing structures to formulate response plan

It can be seen that the ES laws introduced by these offshore jurisdictions could possibly change the business environment for the international business community. Ho said that many organisations use these jurisdictions within their group holding and operating structures. The laws will require such organisations to review their entities to assess whether they will need to comply with or be carved out and exempted from the new ES requirements.

This poses a new challenge for these offshore jurisdictions, following broader scrutiny by the EU and the OECD through their tax transparency-related and other initiatives. Amongst these, the tax authorities of various places are now beginning to review country-by-country reports, and groups with significant assets or income in entities in jurisdictions with little or no substance and tax paid currently will likely raise the authorities' concern. In summary, Ho suggested all groups using offshore jurisdictions assess the impact of the relevant laws. Its importance cannot be ignored.



# 金融才俊無悔投身 人道救援之路 Financial Talent Engages in Humanitarian Relief

如果你正在大學修讀會計,會選擇到南非會計師事務所 實習,還是前往肯亞貧民區?相信很多人都會不加思索 選了前者。然而,葉維昌卻偏偏逆流而行,開展不一樣 的人生。

If you are pursuing a university accountancy degree, would you choose internship at an accounting firm in South Africa or a slum in Kenya? Many people will choose the former without a second thought. Jason Yip, however, went against the grain for a different life. 大會計學系畢業,曾任職投 資銀行的 **MWYO 外展事務** 總監葉維昌,擁有典型港式 金融才俊的履歷。然而,他卻說自己 並非傳統尖子,小時成績經常敬陪末 席,直到中六開始發憤,才得以考入 港大。

## 棄南非實習 換肯亞經驗

既然康莊大道在前,那麼為何又要甘 願放棄,走上不一樣的道路?原來葉 維昌在大學二年級那年,隱隱然覺得 好像缺乏了甚麼似的,不想將來為工 作而工作,所以自言是"曳仔"的 他,決定不理會教授的忠告,甘願放 棄南非會計師事務所提供的實習機 會,選擇前往肯亞貧民區,嘗試以商 業概念去解決當地的問題。

對比香港的繁華,葉維昌在肯亞的日 子見識到甚麼是極端貧窮,使他立志 為世界付出更多。實習時與外國青年 談未來,他們都目標清晰,矢志擔任 外交人員,處理世界問題。他不禁為 之汗顏,並反躬自問:"為何自己眼 中只有銀行、會計師樓?"回港後, 葉維昌暗自訂立了一個五年生涯規 劃,踏上一條屬於自己的路。

## 日法兩邊走 無阻有心人

大學的專業訓練,為葉維昌追夢提供 了現實基礎。"人生不止有夢想,還 有對上一代的承擔。"有意負笈海外 深造的他,為了不再成為家人負擔, 在2004年大學畢業後先進入投資銀行 工作。四年後,積累一定本錢後便毅 然辭職,拿着獎學金到日本早稻田大 學修讀國際關係。

為了加入紅十字國際委員會(下稱 "ICRC"),葉維昌每隔一個月更要從 日本飛到巴黎修讀法國文學,只為通 過 ICRC 的招聘考試。如此日法兩邊 走的日子,維持了一年半。"那時我 每天早上迫自己讀一篇法文,又把文 章錄下來整天重複聽。"為了有效運 用時間,在往來東京與巴黎的航班 上,十多小時不眠不休打論文對他來 説也是平常事。

蘋果公司喬布斯的名句"求知若飢, 虛心若愚"膾炙人口,但對於葉維昌 而言,這不只是座右銘,更是追尋目 標的人生態度。他説,肯亞的日子令 他明白自己必須"求知若飢"方有資 格談追夢,因此他也將一切困難甘之 如飴。2011年,葉維昌第二度投考 ICRC,終於成為其駐外代表,成為當 時 ICRC 唯一在戰區前線服務的非醫 護香港人,在加沙地帶開展了第一站 人道救援工作。

### 談判是妥協的藝術

其後,葉維昌獲派到阿富汗駐守。 2014年,剛好碰上阿富汗33名大學 師生被塔利班綁架事件。後來他與各 方斡旋,從塔利班手上成功營救人 質,引來媒體爭相訪問這位香港人。

拯救人質、跟武裝極端分子交涉,從 來都需要鬥智鬥力。每句話、每個決 定都有無限的內心交戰。對於談判, 葉維昌滿有心得:"如果談判前只想 着贏,其實已經輸了一半!"他解



釋,每次談判前都要有目標。例如今 次要把事件再拖延一段時間,了解形 勢再決定下一步,那麼就不能衝動,

不能隨便抱犧牲心態,否則反而會成

為負擔。

他形容,談判是妥協的藝術,只管向 前衝,未必是好事。"塔利班與阿富 汗政府數十年的衝突,不會因為三小 時的會議便可解決。""退一步海闊天 空"這句說話,他奉若圭臬。只要對 方仍肯對話,問題依然有望解決。他 認為中立的人道外交組織代表非為問 責,而是為雙方尋求解決方案。

### 亞洲青年具發展優勢

後來,葉維昌分別親赴巴勒斯坦、阿 富汗、緬甸等經年累月爆發衝突的戰 地,與各個政治及武裝組織斡旋,了 解及處理衝突。即使每天危險隨時撲 面而來,他亦無悔無懼。只因他渴望 實踐"人飢己飢,人溺己溺"的精神。

現時,葉維昌已回港從事青年發展的 工作。他指出,亞洲的年輕人參與國 際事務,可以擔任很好的中立角色。 他認為,社會除了着重醫科、法律等 專業之外,不妨考慮培育下一代擔任 外交人員和國際組織的代表,畢竟世 界仍可以容納很多的不一樣。

**rmed** with an accountancy degree from the University of Hong Kong and having worked at an investment bank, **Jason Yip**, **MWYO Community Engagement Director**, has a curriculum vitae that reads like that of a typical Hong Kong financial talent.

# Forsaking internship in South Africa for experience in Kenya

Feeling like something was lacking during his second year at the university, Yip didn't want a future where he had to work for the sake of working. So, as a self-confessed "mischievous rascal", he decided to ignore his professor's advice and willingly gave up an internship opportunity at a South African accounting firm and opted to go to Kenya's slums where he could use business ideas to solve local problems.

In contrast to Hong Kong's prosperity, Yip witnessed extreme poverty while in Kenya, which made him aspire to do more for the world. During his internship, while



果維首定當時 ICRC 阿富汗代衣處唯一沧入。 Yip was the only worker in ICRC Afghanistan from Hong Kong at the time.

talking with young people from different countries about the future, he learned that they all had clear goals and were determined to serve as diplomats to deal with world issues. He couldn't help but felt embarrassed and asked himself: "Why do I only care about banks and accounting firms?" Upon returning to Hong Kong, Yip set himself a five-year career plan where he would choose his own path.

# Travelling between Japan and France was not a hindrance

Yip's specialized university training provided a realistic foundation to pursue his dreams.

"Life is not just about dreams, it's about commitment to previous generations." Yip had wanted to further his studies overseas, but to stop being a family burden, he began to work in an investment bank after graduating from university in 2004. Four years later, with some money squirrelled away, he quit his job and headed to Japan's Waseda University to study international relations on a scholarship.

To join the ICRC, Yip had to fly from Japan to Paris every other month to study French literature, just to pass the ICRC's recruitment test. His trips between Japan and France lasted a year and a half. "At that time, I forced myself to read an article in French every morning, and then recorded the article and listened to it repeatedly all day."

"Stay hungry, Stay foolish" is a famous quote by Apple's Steve Jobs. To Yip, it is also about pursuit of one's goals as an attitude towards life. He said that his days in Kenya made him realize that he had to "stay hungry" to pursue his dreams, so he would endure all difficulties without grumbling. In 2011, Yip took the ICRC's test for the second time and eventually became its field representative and its only non-medical frontline worker from Hong Kong at the time. His first assignment was humanitarian relief work in the Gaza Strip.

# Negotiation is the art of compromise

Yip was later stationed in Afghanistan. In 2014, it happened that around 33 students and teachers were abducted by the Taliban in Afghanistan. He later mediated among the parties, which resulted in the successful release of the hostages from the Taliban, and members of the media jostled to interview this Hong Konger.

Saving hostages or negotiating with armed extremists is not only a contest of strength, but also a battle of wits. Every sentence or every decision involves never-ending psychological warfare. Yip has learned a lot about negotiation: "If we only think about winning before negotiation begins, then half the battle is already lost!" He explained that there must be a goal before every negotiation. For example, if we want to hold off the incident until we understand the situation before deciding on the next step,



Yip encourages more Hong Kong youngsters to understand the field of humanitarian relief.

we can neither be impulsive nor set our mind on making sacrifices, otherwise it will become a burden.

Describing negotiation as the art of compromise, he said that rushing forward is not necessarily a good thing. "The decades-long conflict between the Taliban and the Afghan government cannot be resolved through a three-hour meeting." As long as the other party remains willing to talk, there is still hope to resolve the conflict. In his view, the role of a neutral humanitarian organization is not apportioning blame, but seeking solutions for both parties.

# Young Asians have an edge in development

Later, Yip went to warzones such as Palestine, Afghanistan and Myanmar where conflicts had broken out over the years. While there, he mediated among the various political and armed organizations to understand and help deal with the conflicts. He had no regrets, even when his life was in danger every day.

Now back in Hong Kong, Yip is engaged in youth development. He pointed out that young people in Asia can play a very good neutral role in international affairs. In his view, besides focusing on the medical and legal professions, the society could consider nurturing the next generation to serve as diplomats and representatives of international organizations. After all, the world could still accommodate many differences.



## 戰地的生存之道 How to survive in a warzone

### 問:在戰地工作是怎樣的體驗?

答:香港社會安定,沒有戰亂,港人乍到烽火大地,說 沒有壓力是騙人的。剛到阿富汗的三個月,我每天 都問自己怎樣才不會死?每到一處陌生的地方,我 會立即留意緊急出口在哪裡。我試過一度害怕至逃 回香港!最後,姐姐鼓勵我回到阿富汗。"阿富汗打 了60年仗還有人能生存,我相信自己都可以生存!"

## 問:這些年來你如何紓緩情緒?

答:在戰地24小時候命,很難抽離。但正因如此,更 不能過度拉緊。上司試過容許我出外放假,放鬆一 下。每晚,我會盡量抽時間與家人聯絡,享受放鬆 的時光;有時又會花15分鐘思考當天經歷過的事 情與感受。見證了太多不如意的事情,我會不斷反 思:居於戰雲密佈之地,人民尚懂得笑,為何我 不能?

### Q: What is it like working in a warzone?

A: Coming from Hong Kong where it is stable and absent of war and turmoil, it would be a lie to say that I was not stressed during my first time in a warzone. In my first three months in Afghanistan, I asked myself every day, what could I do to stay alive? Whenever I arrived at an unfamiliar place, I would immediately look for the emergency exits. I was once so scared that I fled and returned to Hong Kong! In the end, my sister encouraged me to go back to Afghanistan. "Many in Afghanistan are still surviving after 60 years of war, so I believe I can survive!"

#### Q: How did you unwind over the years?

A: It was hard to pull away when I had to be on call 24 hours a day in a warzone. But for the same reason, I also could not afford to overstress myself. My superior tried to let me go for holidays elsewhere to relax. Every night, I'd try to get in touch with my family and enjoy a relaxing time; sometimes, I'd also spend 15 minutes thinking about what I'd been through and how I'd felt that day. Having witnessed too many unhappy things, I would ponder long and hard: If people living in a war-torn environment still know how to laugh in spite of it all, why can't I?



蘇輝(前排中)及尹宗華(前排左八) Su Hui (middle, from row) and Yin Zonghua (eighth from left, front row)



Young Executives' Committee Visits Beijing and Guizhou 會青年委員會早前應全國政協港澳台僑委 員會邀請,聯同多家港澳青年團體組團前 往北京及貴州考察。考察團由**青委會副主** 席趙式浩率領,訪京期間獲全國政協副主席蘇輝、 全國政協港澳台僑委員會駐會副主任尹宗華等領導 會見,就各地文化歷史體驗、科技創新發展等進行 深入交流。

蘇輝表示,希望港澳青年可以維護"一國兩制"的 實踐,並堅定支持港澳特區政府和行政長官的依法 施政,並深入認識中華民族的傳統文化,把握時代 的機遇。尹宗華則希望團員多思考、多分享考察過 程中的所見所聞。

訪黔期間,團員獲**貴州省政協副主席孫誠誼、省政協港澳台僑與外事委員會主任韓先平**等領導接見。





考察團參觀了遵義市播州區花茂村、苟壩會議會 址、四渡赤水博物館、貴陽大數據展示中心、北京 中關村科技園區等,全方位了解當地文化及發展情 況。(8-13/7)

**nvited** by Subcommittee of Hong Kong, Macao and Taiwan Compatriots and Overseas Chinese of the CPPCC, the Chamber's Young Executives' Committee visits Beijing and Guizhou with several youth organizations in Hong Kong and Macao. Led by **Howard Chao**, **Vice-Chairman of the Young Executives' Committee**, the delegation was received by **Su Hui**, **Vice-Chairman of National Committee of CPPCC** and **Yin Zonghua**, **Vice-Chairman of Subcommittee of Hong Kong**, **Macao and Taiwan Compatriots and Overseas Chinese of the CPPCC**. Su hopes the young people in Hong Kong and Macao to safeguard the implementation of "One Country, Two Systems", to support the government in both cities governing according to law and to have deeper understanding on Chinese traditional culture. Yin hopes the members of the delegation to think and to share what they have seen during the trip.

During the time in Guizhou, the delegation was received by **Sun Chengyi**, **Vice-Chairman of CPPCC Guizhou Committee** and **Han Xianping**, **Director of the Subcommittee on Communication for Hong Kong**, **Macao and Taiwan Compatriots and Overseas Chinese of the CPPCC Guizhou Committee**. The delegation visited Huamaocun in Bozhou District, Venue of Gouba Conference, Museum of Siduchishui, Big Data Exhibition Center in Guiyang and Zhongguancun Technology Park in Beijing for comprehending the local culture and current situation of development. (8-13/7)





# 《戰狼 II》電影欣賞 Enjoying Movie "Wolf Warrior II"



會假新光戲院舉辦"慶 祝七十週年國慶《戰狼 Ⅱ》電影欣賞會",招待 近700位市民及學生免費欣賞, 共慶回歸。**外交部駐港特派員公** 署謝鋒特派員夫人王丹、領事部 主任王家榮、解放軍駐港部隊副 參謀長劉朝輝、中聯辦協調部副 部長宋瑋,聯同本會副會長胡曉 明、婦女委員會主席蔡關穎琴、 榮譽主席周娟娟、副主席鍾茂如 及**吳時**等主禮。電影播放後,大 會還邀請王家榮、劉朝輝與學生 及市民作現場分享,介紹他們在 現實工作環境中曾遇到的挑戰和 親身體驗,促進交流。(6/7)



he Chamber organized a film show as celebration of the return at Sunbeam Theatre. Nearly 700 citizens and students have participated the activity. Wang Dan, Wife of Commissioner of the Ministry of Foreign Affairs of the PRC in the HKSAR Xie Feng; Wang Jiarong, Director-General of Consular Department; Liu Chaohui, Deputy Chief of Staff of People's Liberation Army Hong Kong Garrison; Song Wei, **Deputy Director of Coordination** Department of the Liaison Office of the Central People's Government in the HKSAR together with the members of the Chamber, Herman Wu, the Chamber's Vicechairman; Janice Choi, Chairman of Ladies' Committee; Chow Kuen-kuen, Honorary Chairman of Ladies' Committee; Chung Mauyu and Wu Se, Vice-chairmen of Ladies' Committee were invited to officiate at the ceremony. After showtime, Wang and Liu were invited to share their working experience with the participants. (6/7)





# 參觀戲曲中心及南豐紗廠 Visiting Xiqu Centre and the Mills



會會員服務委員會早前由 主席黃士心帶領參觀西九 文化區戲曲中心及南豐紗 廠,了解中心嶄新文化工程特色及 紗廠活化項目。(15/7) ↔

ed by Jackie Wong, Chairman of the Chamber's Members' Services Committee, the Committee organized a trip to Xiqu Centre and the Mills for understanding architectural characteristics and revitalization.





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- 安徽省港澳辦副主任張力芳(左六)(1/8) Zhang Lifang (sixth from left), Deputy Director of the Hong Kong and Macao Affairs Office of Anhui Province
- 內蒙古自治區商務廳副廳長王文傑(右三)(24/7) Wang Wenjie (third from right), Deputy Director of the Commerce Department of Inner Mongolia Autonomous Region
- 江蘇省泰州市政協副主席、市工商聯主席、市總商會 會長劉漢秋(前排左)(1/8) Liu Hanqiu (left, front row), Vice-chairman of Taizhou Municipal Committee of CPPCC, Chairman of Taizhou Federation of Industry and Commerce, Chairman of General Chamber of
- 廣東省韶關市商務局局長張雯(右三)(11/7) Zhang Wen (third from right), Director-General of Bureau of Commerce of Shaoguan
- 5. 一帶一路辦公室專員葉成輝(左四)(17/7) Denis Yip (fourth from left), Commissioner for Belt and Road
- 香港投資基金公會行政總裁黃王慈明(中)(22/7) Sally Wong (middle), Chief Executive Officer of Hong Kong Investment Funds Association

Commerce of Taizhou



- 7. 印度駐港總領事 Priyanka Chauhan (左) (11/7) Priyanka Chauhan (left), Consul General of India in HKSAR
- 8. 意大利駐港總領事孔德樂 (中)(11/7) Clemente Contestabile (middle), Consul General of Italy in HKSAR
- 9. 奥地利商務專員公署商務專員 Franz Roessler (右二) (8/7)

Franz Roessler (second from right), Austrian Trade Commissioner for Hong Kong

- 韓國中華總商會會長宋國平(左四)(5/8)
  Sung Kuo-ping (fourth from left), Chairman of the Korea Chinese Chamber of Commerce & Industry
- 卡塔爾金融中心商務發展董事總經理 Sheikha Alanoud Bint Hamad Al-Thani(左)(8/7) Sheikha Alanoud Bint Hamad Al-Thani (left), Managing Director of Business Development of Qatar Financial Centre





 青年委員會舉辦"海洋公園盛夏親子之旅",除認識各類海洋陸地生物之餘, 亦獲安排參觀幕後設施,了解大熊貓及水母的保育知識。(27/7) Young Executive's Committee organized a trip to Ocean Park for learning about marine

and terrestrial animals. Participants were also invited to visit backstage facilities to know more about conservation of panda and jellyfish.

 青年委員會組團參與"馬來西亞中華總商會第八屆青商大會",與當地華商 企業家交流並了解馬來西亞的最新發展。(9/7)

Young Executive's Committee participated in the "ACCCIM 8th Young Entrepreneurs Conference 2019". The delegates exchanged idea with local Chinese entrepreneurs and had deeper understanding about the recent development of Malaysia.

 九龍西區聯絡處舉辦"中學生生涯規劃分享",邀請導演葉念琛擔任主題演 講嘉賓,會後邀請13位行業翹楚講述各行業特點及前景。(3/7)

Kowloon West District Liaison Committee organized a talk for secondary students. **Film Director Patrick Kong** was invited as the keynote speaker and 13 industry elites were invited for participating in the sharing sessions.







4. 新界區聯絡處主辦交流晚餐會,中聯辦新界 工作部部長李薊貽及副部長楊小禪等應邀蒞 臨本會交流,加強雙方溝通。(16/7)

Li Jiyi, Director of the New Territories Suboffice of the Liaison Office of the Central People's Government in the HKSAR and Yang Xiaochan, Deputy Director, were invited to a dinner reception organized by New Territories District Liaison Committee to exchange idea and enhance mutual understanding.

5. 新界區聯絡處及新界社團聯會合辦 "烏溪 沙愛心共融樂繽 FUN"活動,透過綜藝表 演、幸運抽獎及攤位遊戲,為村民營造了熱 鬧喜慶的嘉年華會。(21/7)

New Territories District Liaison Group and New Territories Association of Societies co-organized a carnival at Wu Kai Sha. Activities included variety show, lucky draw and booth games.

