

服務組成部分／服務組別／服務項目／範圍

Service component/Service group/Service item/Coverage

1. **製造服務**
Manufacturing services
- 1.1 *製造服務*
Manufacturing services
- 1.1.1 製造服務
Manufacturing services
- 在非居民所擁有的物料上進行加工、裝配、標籤及包裝等活動，而提供這些製造服務的加工單位並不擁有有關貨品。
Activities such as processing, assembly, labelling and packing on physical inputs owned by non-residents, where the manufacturing services are undertaken by processing entities that do not own the goods concerned.
2. **保養及維修服務**
Maintenance and repair services
- 2.1 *保養及維修服務*
Maintenance and repair services
- 2.1.1 保養及維修服務
Maintenance and repair services
- 在非居民所擁有的物品（包括船隻、飛機、其他運輸設備及機器）上進行未歸入別類的保養及維修服務。有關建造和電腦的保養及維修服務則分別納入建造和電腦服務內。
Maintenance and repair work on goods owned by non-residents, including ships, aircraft, other transport equipment and machines, which is not included elsewhere. The maintenance and repair services related to construction and computers are included under construction and computer services respectively instead.
3. **運輸**
Transport
- 3.1 *海上運輸*
Sea transport
- 3.1.1 客運
Passenger
- 利用遠洋輪船或渡輪（包括噴射船及雙體船）提供的旅客運輸服務，包括旅客在船上購買食品、飲品及其他物品的開支。
Passenger transportation by sea-going vessels and ferries, including jetfoils and catamarans. Expenditure of passengers for food, drinks and other items purchased on board is also included.
- 3.1.2 貨運
Freight
- 利用遠洋輪船或渡輪（包括噴射船及雙體船）提供的貨品運輸服務。
Freight transportation by sea-going vessels and ferries, including jetfoils and catamarans.
- 3.1.3 其他
Others
- 提供操作人員的船隻包租服務及海上運輸的支援及輔助服務（例如貨櫃碼頭服務；船隻經紀、測量、顧問；船上用品供應商；貨品起卸服務；驗貨、抽樣檢驗及稱量服務；碼頭及水道營運服務；拖曳服務；領航及停泊服務；沉船打撈服務；以及其他海上運輸的支援及輔助服務）。
Ship chartering services with operators and supporting & auxiliary services to water transport (e.g. container terminal services; ship broking, surveying, consulting; chandling; stevedoring services; cargo inspection, sampling and weighing services; port and waterway operation services; towing and pushing services; pilotage and berthing services; vessel salvage services; and other water transport supporting and auxiliary services).
- 3.2 *航空運輸*
Air transport
- 3.2.1 客運
Passenger
- 利用各類型飛機（包括直升機）提供的旅客運輸服務。
Passenger transportation by aircraft (including helicopters) of any type.
- 3.2.2 貨運
Freight
- 利用各類型飛機（包括直升機）提供的貨品運輸服務。
Freight transportation by aircraft (including helicopters) of any type.

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3.2.3	其他 Others	– 飛機的出租服務；以及航空運輸的支援及輔助服務（例如旅行社及票務代理服務；機場及地勤服務；以及其他航空運輸的支援及輔助服務）。 Aircraft rental services; and supporting and auxiliary services to air transport (e.g. travel agent and airline ticket agent services; airport terminal and ground handling services; and other air transport supporting and auxiliary services).
3.3	<i>其他運輸</i> <i>Other transport</i>	
3.3.1	客運 Passenger	– 利用鐵路、公路及太空提供的旅客運輸服務。 Passenger transportation by rail, road and space.
3.3.2	貨運 Freight	– 利用鐵路、公路及太空提供的貨品運輸服務。 Freight transportation by rail, road and space.
3.3.3	其他 Others	– 鐵路、陸路及其他運輸的支援及輔助服務（例如公路、橋樑及隧道的營運服務；貯存及倉庫服務；包裝及裝箱服務；以及其他各類運輸的支援及輔助服務）。 Supporting and auxiliary services to rail, land and other transport (e.g. highway, bridge and tunnel operation services; storage and warehousing; packing and crating services; and other supporting and auxiliary services to all modes of transport).
3.4	<i>貨運代理</i> <i>Cargo forwarding</i>	
3.4.1	貨運代理 Cargo forwarding	– 代表客戶經海上、航空或陸路運輸的貨品運輸服務，只包括貨品出境及轉運服務。不包括入境貨品、信件及小郵包的運送服務。 Services in relation to transportation of cargo by sea, air or land on behalf of clients, including outbound and transshipment services only. Exclude transactions related to inbound goods, and carriage of mail and small parcels.
3.5	<i>郵遞及速遞服務</i> <i>Postal and courier services</i>	
3.5.1	郵遞及速遞服務 Postal and courier services	– 由公共郵政部門所提供的郵遞服務；以及由非公共郵政部門的速遞機構所提供的信件、包裹及貨品的收取、運輸及送遞服務（即不提供貯存服務的貨車運輸或轉送服務）。 Postal services rendered by public postal administrator; and pick-up, transport and delivery services of letters, parcels/packages and goods (i.e. trucking or transfer services without storage) rendered by couriers other than by the public postal administrator.
4.	旅遊 Travel	
4.1	<i>旅遊</i> <i>Travel</i>	
	<i>適用於輸出</i> <i>For exports</i>	
4.1.1	各類旅客在本港的開支 Expenditure of different types of visitors in Hong Kong	– 旅客（包括過夜旅客、入境不過夜旅客、郵輪旅客、軍部人員、過境旅客及外國機組人員）在本港旅遊時購買商品及服務的開支（例如住宿、膳食、娛樂、在本港的交通及購買物品的消費開支）。軍部人員是指乘坐訪港軍艦來港的人士。過境旅客是指抵港而沒有辦理出入境手續的旅客。 Expenditure on all goods and services acquired by visitors (including overnight visitors, same-day in-town visitors, cruise passengers, service visitors, transit passengers and foreign crews) in Hong Kong (e.g. expenditure on lodging, meals, entertainment, transportation within Hong Kong and articles purchased). Service visitors are those who arrive in Hong Kong on visiting warships. Transit passengers are those who arrive in Hong Kong but do not go through immigration clearance.

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- 4.1.2 非本港居民在本港求學的開支
Expenditure of non-residents studying in Hong Kong
- 非本港居民在本港求學時購買商品及服務的開支。
Expenditure on all goods and services acquired by non-residents studying in Hong Kong.

適用於輸入
For imports

- 4.1.1 本港居民在境外旅遊的開支
Expenditure of Hong Kong residents travelling abroad
- 本港居民在境外旅遊時購買商品及服務的開支（例如住宿、膳食、娛樂、在旅遊當地的交通及購買物品的消費開支）。
Expenditure on all goods and services acquired by Hong Kong residents travelling abroad (e.g. expenditure on lodging, meals, entertainment, transportation in places visited and articles purchased).
- 4.1.2 本港居民在境外求學的開支
Expenditure of Hong Kong residents studying abroad
- 本港居民在境外求學時購買商品及服務的開支。
Expenditure on all goods and services acquired by Hong Kong residents studying abroad.

5. 建造

Construction

5.1 建造

Construction

- 5.1.1 建造
Construction
- 在地盤、樓宇及其他建築物（例如天橋）進行為期通常少於一年的一般建造工程（包括新建、加建及改建、維修及保養）、裝設工程及特殊服務（例如油漆、裝置水管及拆卸）。有關建造費用是以總額計算，當中包括所有工程所涉及的物品與服務。
General construction work (including new work, additions and alterations, repair and maintenance), installation work and specialised services (e.g. painting, plumbing and demolition) that usually last for less than one year at sites, buildings and structures (e.g. bridges). Related construction cost is valued on a gross basis, inclusive of all goods and services involved in the work.

6. 保險及退休金服務

Insurance and pension services

6.1 直接保險

Direct insurance

- 6.1.1 人壽
Life
- 人壽保險服務；退休金及年金服務；以及退休基金管理服務。
Life insurance underwriting services; pension and annuity services; and pension fund management services.
- 6.1.2 貨運
Freight
- 貨品運輸保險服務。
Freight insurance services.
- 6.1.3 其他
Others
- 貨品運輸保險服務以外的其他非人壽保險服務（例如意外及健康保險服務；汽車保險服務；海事、航空及其他運輸保險服務；以及火險及其他財物保險服務）。
Non-life insurance underwriting services other than freight insurance services (e.g. accident and health insurance services; motor vehicle insurance services; marine, aviation and other transport insurance services; and fire and other property damage insurance services).

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6.2	分保及再分保 <i>Reinsurance and retrocession</i>	
6.2.1	人壽 Life	- 人壽的分保及再分保服務。 Life reinsurance and retrocession services.
6.2.2	貨運 Freight	- 貨品運輸的分保及再分保服務。 Freight reinsurance and retrocession services.
6.2.3	其他 Others	- 其他的分保及再分保服務。 Other reinsurance and retrocession services.
6.3	輔助保險服務 <i>Auxiliary insurance services</i>	
6.3.1	輔助保險服務 Auxiliary insurance services	- 其他與保險有關的輔助服務（例如代理、經紀、顧問、損失理算及精算估值服務）。 Auxiliary services to insurance (e.g. agency, broking, consultancy, loss adjusting and actuarial valuation services).
7.	金融服務 Financial services	
7.1	金融服務 <i>Financial services</i>	
7.1.1	金融服務 Financial services	- 金融資產交易及經紀服務；資產管理、投資顧問及有關服務；包銷新發行證券；私人配售；合併及收購服務；機構財務及創業資金服務；信貸、票據交易及貸款服務；其他有關信用狀、銀行承兌、信貸安排、財務租賃及貨幣兌換交易的中介或輔助服務；信託及託管服務；金融市場運作及管理服務；以及證券交易程序及結算服務。 Financial assets dealing and broking services; asset management, investment advisory and related services; underwriting new securities; private placements; merger and acquisition services; corporate finance and venture capital services; credit, bills transactions and loans; other intermediary and auxiliary services associated with letters of credit, bankers acceptances, lines of credit, financial leasing and foreign exchange transactions; trust and custody services; financial market operational and regulatory services; and processing and clearing services of securities transactions.
8.	知識產權使用費 Charges for the use of intellectual property	
8.1	特許經營權及商標使用許可費 <i>Franchises and trademarks licensing fees</i>	
8.1.1	特許經營權及商標使用許可費 Franchises and trademarks licensing fees	- 與授權／獲授權使用未歸入別類的特許經營權及商標許可權有關的收益／支出。 Receipts/payments on authorised use of franchises and trademarks not included elsewhere.
8.2	其他知識產權使用費 <i>Charges for the use of other intellectual property rights</i>	
8.2.1	其他知識產權使用費 Charges for the use of other intellectual property rights	- 與授權／獲授權使用未歸入別類的專利權、版權及其他非金融性質的無形資產的許可權有關的收益／支出，以及與申請許可證作複製及／或分銷包含在未歸入別類的產品內的知識產權的相關收益／支出。 Receipts/payments on authorised use of patents, copyrights and other non-financial proprietary rights; and receipts/payments for licences to reproduce and/or distribute intellectual property embodied in products not included elsewhere.

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9. 電子通訊、電腦及資訊服務

Telecommunications, computer and information services

9.1 電子通訊服務

Telecommunications services

9.1.1 電子通訊服務
Telecommunications
services

- 利用電話、專用電報、電報、電纜、廣播、人造衛星、電子郵遞及傳真以傳送聲音、數據、影像或其他訊息的服務。其中包括商用網絡服務；數據及訊息傳送服務；節目傳送服務；互連網絡服務；傳呼服務；顯像傳真會議服務；以及其他與電訊有關的服務（例如通訊設備的出租及保養服務）。

Transmission of sound, data, images or other information by telephone, telex, telegram, cable, broadcasting, satellite, electronic mail and facsimile, which includes business network services; data and message transmission services; programme transmission services; interconnection services; paging services; teleconferencing services; and other telecommunications related services (e.g. communications equipment rental and maintenance).

9.2 電腦服務

Computer services

9.2.1 電腦服務
Computer services

- 裝置電腦硬件及網絡的顧問服務；電腦軟件的開發及執行服務（例如系統分析及設計、程式編製，以及系統保養服務）；資料處理及資料庫服務；電腦及有關設備的保養及維修服務；與電腦服務相關的培訓服務；以及其他並未歸入別類的電腦服務（例如電腦的銷售後服務及其他專業電腦服務）。

Consultancy services on installation of computer hardware and networks; development and implementation services on software (e.g. system analysis and design, programming, and system maintenance services); data processing and database services; maintenance and repair services of computers and related equipment; training services related to computer services; and other computer services not elsewhere classified (e.g. after-sale services on computer and other professional computer services).

9.3 資訊服務

Information services

9.3.1 資訊服務
Information services

- 聯機接達及聯機資訊服務；銷售及訂閱報章雜誌服務；提供新聞稿件及新聞傳播；以及其他有關服務（例如提供代理／代表服務）。

On-line access and on-line information services; sales and subscriptions of newspapers and magazines services; use of articles and news transmission; and other related services (e.g. agency/representative services).

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10. 其他商業服務

Other business services

10.1 研究及發展以及與創新活動相關的服務

*Research and development, and services related to innovation activities*10.1.1 研究及發展以及與創新活動相關的服務
Research and development, and services related to innovation activities

– 基礎研究（即沒有預定直接實際目的而進行的實驗或理論工作）；應用研究（即主要為達到某一特定實際目標或目的而進行的研究）；為開發新儀器、產品或程序而進行的實驗發展工作；產品創新（即推出嶄新或經顯著改良的產品，包括貨品及服務）；程序創新（即推行嶄新或經顯著改良的生產或供應程序）；市場創新（即推行嶄新的市場策略）；以及架構創新（即推行嶄新或經重大改變的營運架構）。亦包括直接銷售／購買研究及發展以及其他創新活動的成果。

Basic research (i.e. experimental or theoretical work undertaken with no immediate practical purpose in mind); applied research (i.e. research directed primarily towards a special practical aim or objective); experimental development work leading to new devices, products or processes; product innovation (i.e. introduction of new or significantly improved products, including goods and services); process innovation (i.e. implementation of new or significantly improved production or supply processes); marketing innovation (i.e. implementation of new marketing strategies); and organisation innovation (i.e. implementation of new or significantly changed organisational structures). Also included are the outright sales/purchases of results of research and development, and other innovation activities.

10.2 法律服務

*Legal services*10.2.1 法律服務
Legal services

– 與法律事務有關的諮詢及代表服務；法律文件的預備、制訂及核實服務；以及其他法律諮詢及資訊服務。

Legal advisory and representation services in different fields of law; preparation, drawing up and certification services of legal documents; and other legal advisory and information services.

10.3 會計、核數、簿記及稅務顧問服務

*Accounting, auditing, book-keeping and tax consulting services*10.3.1 會計、核數、簿記及稅務顧問服務
Accounting, auditing, book-keeping and tax consulting services

– 財務審計服務；會計審核服務；財務報表編製服務；簿記服務；商業稅務計劃及顧問服務；商業稅務編製及審核服務；個人稅務編製及計劃服務；以及其他有關服務。

Financial auditing services; accounting review services; compilation of financial statements services; book-keeping services; business tax planning and consulting services; business tax preparation and review services; individual tax preparation and planning services; and other related services.

10.4 商業及管理顧問以及公共關係服務

*Business and management consulting, and public relations services*10.4.1 商業及管理顧問以及公共關係服務
Business and management consulting, and public relations services

– 對一般管理、財務管理、市場管理、人力資源管理、生產管理及酒店管理方面所提供的諮詢、指導及運作支援服務；建造工程及電腦服務以外的項目工程管理服务；公共關係服務；以及仲裁及調解服務。

Advisory, guidance and operational assistance services on general management, financial management, marketing management, human resources management, production management and hotel management; project management services other than for construction projects and computer services; public relations services; and arbitration and conciliation services.

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- 10.5 廣告、市場研究及公眾意見調查服務
Advertising, market research and public opinion polling services
- 10.5.1 廣告、市場研究及公眾意見調查服務
Advertising, market research and public opinion polling services
- 由廣告代理提供的廣告策劃、創作及刊登服務；廣告位置／時間的出售／購買或租賃服務；貿易會的展覽服務；產品推廣服務；市場研究服務；以及公眾意見調查服務。
Planning, creation and placement services of advertisements by advertising agencies; selling/purchasing or leasing services of advertising space or time; exhibition services provided by trade fairs; promotion of products; market research services; and public opinion polling services.
- 10.6 建築、工程、科學及其他技術服務
Architectural, engineering, scientific and other technical services
- 10.6.1 建築、工程、科學及其他技術服務
Architectural, engineering, scientific and other technical services
- 建築設計諮詢服務；建築設計服務；工程合約管理服務；工程諮詢及顧問服務；建造項目或工業程序的工程設計服務；城市規劃和園藝建築設計服務；帶技術性的服務（即為設計和籌備工業工程而進行的技術研究和工程及為工業運作和保養提供的一般技術協助）；以及測試、檢驗及認證服務。
Advisory architectural services; architectural design services; contract administration services; advisory and consultative engineering services; engineering design services for construction projects or industrial processes; urban planning and landscape architectural services; services with a technical content (i.e. technical studies and engineering work for the design and preparation of industrial projects, and general technical assistance for industrial operation and maintenance); and testing, inspection and certification services.
- 10.7 營運租賃服務
Operating leasing services
- 10.7.1 營運租賃服務
Operating leasing services
- 不提供操作員的機械及設備的租賃及出租服務。
Leasing and rental of machinery and equipment services without operators.
- 10.8 與貿易相關的服務
Trade-related services
- 10.8.1 商品服務
Merchandising
- 按香港以外買家／賣家要求，安排購買／銷售貨品的服務（例如尋找貨源、市場推廣、商討合約及價格、搜集貨品樣本及足夠的貨量、裝運、檢查及安排訂購事宜等服務），而有關代理人或經紀並不具有所涉及貨品的物主身分。
Services of arranging on behalf of buyers/sellers outside Hong Kong the purchases/sales of goods according to their specifications (examples of such services include multiple sourcing, marketing, contract and price negotiation, sample and volume procurement, shipment, inspection and arrangement of follow-up order), where the agent or broker does not take ownership of the goods involved.
- 10.8.2 其他與貿易相關的服務
Other trade-related services
- 安排分判加工及處理船務文件的收益／費用，及未包括在進口／出口報關表申報的貨品價值內的分判加工服務費收益／支出。
Service receipts/charges for arranging sub-contract processing services and handling shipping documents, and sub-contract processing receipts/payments which are not reported in the value of goods in the import/export declarations.
- 10.9 雜項商業服務
Miscellaneous business services
- 10.9.1 雜項商業服務
Miscellaneous business services
- 未歸入別類的專業及其他商業服務，包括例如與地產、能源經銷以及舉辦會議及展覽等有關的服務。
Professional and other business services not included elsewhere, including services such as those relating to real estate, energy distribution, and conduct of convention and exhibition.

服務組成部分／服務組別／服務項目／範圍

Service component/Service group/Service item/Coverage

11. 個人、文化及康樂服務

Personal, cultural and recreational services

11.1 視聽及有關服務

Audio-visual and related services

11.1.1 視聽及有關服務
Audio-visual and related services

- 電影及錄影帶製作、發行及放映服務；提供／租賃攝影室及拍攝設備；影片沖晒服務；以及電台及電視台服務。
Production, distribution and projection services of motion picture and videotapes; provision/leasing of studio and shooting facilities; film-developing services; and radio and television services.

11.2 其他個人、文化及康樂服務

Other personal, cultural and recreational services

11.2.1 其他個人、文化及康樂服務
Other personal, cultural and recreational services

- 由機構或個別私人導師提供的各類教育及訓練服務，其中包括主要有關康樂活動的教育及訓練服務；衛生服務；以及娛樂服務（例如劇院、樂隊演奏及馬戲團服務，以及運動及其他康樂服務）。
All types of education and training services provided by institutions or private individual teachers, including also those primarily concerned with recreational matters; health services; and entertainment services (e.g. theatre, live bands and circus services, and sporting and other recreational services).

12. 政府貨品及服務

Government goods and services

12.1 政府貨品及服務

Government goods and services

適用於輸出For exports12.1.1 境外駐港官員及其家屬在本港的開支
Expenditure of employees of extra-territorial bodies and their dependants in Hong Kong

- 境外駐港官員及其家屬在本港的開支。
Expenditure of employees of extra-territorial bodies and their dependants in Hong Kong.

適用於輸入For imports12.1.1 政府駐境外辦事處的開支
Expenditure of government offices abroad

- 政府駐境外辦事處的開支，包括代表政府在境外處理有關旅遊、資訊及宣傳的辦事處。
Expenditure of government offices abroad, including government tourist, information and promotion offices abroad.