

Budget Speech

International Trade Centre

108. The Government will make reference to the Model Law on Electronic Transferable Records advocated by the United Nations Commission on International Trade Law and consider legislative amendments to facilitate digitalisation of trade documents. We will submit the relevant legislative proposal to LegCo next year.

International Maritime Centre

117. Hong Kong is a leading international maritime centre. The Government will continue to embrace changes and adopt an innovative spirit to create a stronger impetus for the development of the industry.

Establish Hong Kong Maritime and Port Development Board

118. The Government will establish the Hong Kong Maritime and Port Development Board this year to strengthen relevant research, promotion and manpower training to facilitate the sustainable development of the international maritime centre.

High Value Added Maritime Services

119. In the past few years, the Government has introduced a series of tax measures conducive to the development of the maritime industry. In light of changes of international tax rules, we are enhancing these measures, including introduction of tax deduction on ship acquisition cost for ship lessors under an operating lease. To drive the development of maritime services, we also propose to provide half-rate tax concession to eligible commodity traders. We will introduce a bill into LegCo in the first half of next year.

Modern Logistics Development

120. The Government endeavours to identify and release suitable logistics sites. The first of such logistics sites in the vicinity of the Kwai Tsing Container Terminals has just been disposed of by public tender. Meanwhile, the Government initiated a study on the development model for logistics sites in the NM in order to develop modern logistics clusters. Findings of the study are expected to be announced this year.

Smart Port

121. To develop smart port, the Government has set aside \$215 million to install the port community system, with a view to enhancing the flow of data among stakeholders in the maritime, port and logistics industries. We will seek funding approval from LegCo this year.

Tourism Industry

138. I have earmarked resources to strengthen support to the cruise industry, encouraging cruise lines to increase their number of ship calls to Hong Kong, make overnight calls and use Hong Kong as the homeport. We will provide cruise lines with more concessions to attract cruise ships to berth at the Kai Tak Cruise Terminal during the low season.

Development of Qianhai

167. The Qianhai Shenzhen-Hong Kong Modern Service Industry Co-operation Zone is one of the major co-operation platforms in the GBA. Since the promulgation of the "Overall Development Plan for the Qianhai Shenzhen-Hong Kong Modern Service Industry Cooperation Zone", Hong Kong-Shenzhen cooperation has achieved substantive progress in various policy areas. For example, the turnover of Qianhai Mercantile Exchange, a subsidiary of HKEX, exceeded RMB100 billion over the year. It operates our country's only offshore spot trading platform for soybeans.

168. On the basis of the successful implementation of the measure of "allowing Hong Kong-invested enterprises to adopt Hong Kong law" in Qianhai, the DoJ collaborated with the relevant Mainland authorities and achieved the extension of the above measure and the measure of "allowing Hong Kong-invested enterprises to choose Hong Kong as the arbitration place" to other pilot cities in the GBA, providing Hong Kong investors with a more facilitative business environment.

Accelerating Green Development

Green Finance

172. We launched the Sustainable Finance Action Agenda last year, setting out goals for the banking industry to achieve net zero. We also launched the Roadmap on Sustainability Disclosure in Hong Kong. It provides a well-defined pathway for large publicly accountable entities to adopt the International Financial Reporting Standards – Sustainability Disclosure Standards no later than 2028. This will make Hong Kong one of the first jurisdictions to align its local requirements with the Standards.

173. To continuously support local green-finance talent training, we will extend the Pilot Green and Sustainable Finance Capacity Building Support Scheme to 2028. Over 5 700 applications have been approved under the Scheme.

Green Shipping

175. The Government will provide tax exemption for green methanol used for bunkering. Meanwhile, the Government will implement the Action Plan on Green Maritime Fuel Bunkering to develop Hong Kong into a green maritime fuel bunkering centre.

Increasing Revenue

(e) in January 2025, we submitted a bill to LegCo on the implementation of the global minimum tax proposal drawn up by the Organisation for Economic Co-operation and Development to address base erosion and profit shifting. We aim to apply the global minimum tax rate of 15 per cent on large multinational enterprise groups with an annual consolidated group revenue of at least EUR 750 million and impose the Hong Kong minimum top-up tax. Subject to the passage of the bill, the proposal will bring in tax revenue of about \$15 billion for the Government annually starting from 2027-28.

國際貿易中心

108. 政府將參考聯合國國際貿易法委員會倡議的《電子可轉讓記錄示範法》，研究修訂法例，便利貿易文件電子化，並在明年將法例修訂建議提交立法會。

國際航運中心

117. 香港是世界領先的國際航運中心。政府會以求新求變的精神，為業界注入更大的發展動能。

香港海運港口發展局

118. 政府會在今年成立香港海運港口發展局，加強相關研究、推廣及人力培訓，促進國際航運中心的可持續發展。

高增值海運服務

119. 過去數年，政府推出了一系列惠及航運業發展的稅務措施。因應國際稅務規則的改變，我們正優化這些措施，包括為營運租約下的船舶出租商，提供船舶購置開支的稅務扣除。為帶動海運服務業發展，我們亦建議為合資格大宗商品貿易商提供半稅優惠。明年上半年會向立法會提交條例草案。

現代物流發展

120. 政府一直致力物色及推出合適的物流用地，首幅在葵青貨櫃碼頭旁的物流用地剛以招標售出。同時，政府已展開在北部都會區物流用地的發展模式研究，建設現代物流圈，預計於今年公布研究結果。

智慧港口

121. 為發展智慧港口，政府已預留二億一千五百萬元，構建港口社區系統，加強航運、港口及物流業持份者信息互通。我們年內會向立法會申請撥款。

旅遊產業

138. 我已預留資源加強對郵輪業的支援，鼓勵郵輪公司增加訪港航次、過夜停泊，以及利用香港作為母港。我們會向郵輪公司提供更多優惠，吸引郵輪在淡季停靠啟德郵輪碼頭。

前海發展

167. 前海深港現代服務業合作區，是大灣區內重大合作平台之一。自《前海深港現代服務業合作區總體發展規劃》出台以來，港深合作在多個政策範疇都取得實際進展。例如，港交所控股的前海聯合交易中心，全年成交金額已超過一千億元人民幣，並營運國家唯一的大豆離岸現貨交易平台。

168. 在前海實踐「港資港法」成果的基礎上，律政司與內地相關部委合作，擴展「港資港法」和「港資港仲裁」至其他大灣區試點城市，為香港投資者營造更便利的營商環境。

加速綠色發展

綠色金融

172. 我們去年公布「可持續金融行動計劃」，訂立銀行業邁向淨零排放的目標。此外，我們已推出《香港可持續披露路線圖》，就大型公眾責任實體不遲於二零二八年全面採用國際財務報告可持續披露準則（ISSB 準則）提供清晰路徑，使香港成為首批將本地準則銜接 ISSB 準則的司法管轄區。

173. 為持續支持本地綠色金融人才的培訓，「綠色和可持續金融培訓先導計劃」會延長至二零二八年。該計劃已累計批出超過五千七百宗申請。

綠色航運

175. 政府將為用於加注的綠色甲醇提供稅務豁免，同時落實《綠色船用燃料加注行動綱領》，助力香港成為綠色船用燃料加注中心。

增加收入

（五） 我們今年一月向立法會提交條例草案，以落實經濟合作與發展組織就應對侵蝕稅基及轉移利潤而推出的全球最低稅方案，向年度總收入七億五千萬歐元或以上的大型跨國企業集團，實施百分之十五的全球最低稅和徵收香港最低補足稅。條例草案獲通過後，由二零二七 / 二八年度起，可為政府每年帶來約一百五十億元的稅收。