

## **Submission for the 2026-27 Budget Consultation**

### **By the Federation of Hong Kong Hotel Owners**

#### ***Introduction***

The Federation of Hong Kong Hotel Owners welcomes the opportunity to contribute to the 2026–27 Budget Consultation.

The hotel industry remains a cornerstone of Hong Kong’s service economy and a key driver of tourism recovery. It supports employment across multiple skill levels and generates substantial multiplier effects across retail, dining, transportation, professional services, and cultural sectors. While the sector has demonstrated resilience in the post-pandemic environment, it continues to face structural pressures, including rising operating costs, manpower shortages, evolving visitor patterns, and intensifying competition from regional cities, particularly within the Greater Bay Area (GBA).

We recognise the Government’s commitment to balancing economic recovery with fiscal prudence amid a substantial deficit. At the same time, as the country prepares for the Fifteenth Five-Year Plan, which is expected to emphasise high-quality development, innovation-driven growth, domestic demand expansion, green transformation, and deeper GBA integration, Hong Kong’s tourism and hospitality sectors are well positioned to contribute meaningfully to these national objectives.

Our recommendations aim to address immediate operational challenges while aligning Hong Kong’s hotel and tourism strategy with broader national development priorities.

#### ***Key Recommendations***

### **1. Strengthening the MICE Sector and Mega Events Economy**

MICE tourism and mega events are among the most effective engines for attracting high-value visitors, extending overnight stays, and promoting international business engagement. Beyond their direct contribution to hotels, retail, and food and beverage sectors, internationally recognised conferences and forums also facilitate policy dialogue, deepen cross-border collaboration, and reinforce Hong Kong’s strategic role as the country’s gateway and an international exchange platform.

Amid intensifying global competition among cities to host major events, successfully bidding for and converting such events into sustainable economic benefits increasingly depends on clear government positioning, strong cross-departmental coordination, and forward-looking strategic planning. We therefore recommend that the HKSAR Government take on a more

proactive and leading role in the development of mega events and MICE activities — not only as a bid supporter, but also as a planner and convenor of high-level international forums and government-led conferences.

In alignment with the Fifteenth Five-Year Plan's emphasis on high-quality development, innovation-driven growth, and deeper Greater Bay Area (GBA) integration, Hong Kong should position itself as the primary platform for promoting the GBA to the international community, while serving as a bridge that connects Mainland enterprises with global markets, investors, and professional networks.

### **Government-Led High-Level International Conferences and Summits**

To further strengthen Hong Kong's position in global MICE competition, we recommend that the HKSAR Government proactively plan and host high-level, government-endorsed international conferences, forums, and summits. Priority areas should include medical and life sciences, financial services and venture capital, digital assets and blockchain, innovation and advanced industries, sustainability and green finance, as well as GBA integration and professional services collaboration.

These conferences should be incorporated into the broader framework of the Fifteenth Five-Year Plan as flagship initiatives, showcasing Hong Kong's role as an international financial and innovation centre, a platform where East meets West, and a gateway for Mainland enterprises to access global markets. Through institutionalisation and brand-building, Hong Kong can gradually establish a globally influential annual international agenda platform, enhancing both its policy impact and global city image.

### **Dedicated Mega Events Bidding Support Mechanism**

To improve Hong Kong's success rate in securing major international events, we recommend establishing a dedicated mega events and MICE bidding support mechanism. This mechanism should strengthen cross-departmental coordination, integrate venue supply, hotel capacity, transport arrangements, and security planning, and engage international organisers at an early stage.

Through competitive bid funding, underwriting arrangements, and risk-sharing mechanisms, Hong Kong's attractiveness in securing major international events can be significantly enhanced. The Government should also strengthen collaboration among relevant bureaux and departments, the Hong Kong Tourism Board, venue operators, and the hotel industry, establishing an integrated process that spans bidding, preparation, and post-event promotion.

### **Focusing on High-Value and High-Impact Events**

Future MICE strategies should prioritise the attraction of high-value, high-impact events — particularly those that generate substantial overnight stays, attract senior executives and policymakers, and align closely with Hong Kong's competitive strengths.

At the same time, priority should be given to internationally recognised sporting and cultural events, including football tournaments, golf championships, sailing regattas, concerts, and film festivals, in order to enhance global visibility and drive high-yield tourism. Kai Tak Sports Park, as a flagship venue, should be effectively integrated with the West Kowloon Cultural District, the Hong Kong Convention and Exhibition Centre, AsiaWorld-Expo, and major hotel districts through efficient transport connectivity, thereby enhancing visitor experience and maximising economic returns.

### **Establishing an Event Conversion Mechanism for Long-Term Impact**

Beyond successfully hosting events, it is essential to establish a structured event conversion mechanism to extend short-term event benefits into long-term economic outcomes. This should include facilitating post-event business matching and investment follow-up, encouraging organisers to establish regional headquarters in Hong Kong, promoting cross-border MICE collaboration with GBA cities, and leveraging data analytics to assess the medium- to long-term impact of events on hotel occupancy, tourism revenue, and investment inflows.

Through this comprehensive strategy, Hong Kong can transform MICE and mega events from one-off tourism activities into strategic platforms that drive finance, innovation and technology, professional services, and regional integration, thereby further strengthening its global competitiveness as an international city.

## **2. Boosting Overnight Visitors and Strengthening International Connectivity**

Mainland China remains Hong Kong's largest source of visitors. To increase overnight stays and visitor yield, targeted marketing campaigns in key Mainland cities should promote Hong Kong's premium shopping, cultural attractions, wellness offerings, and distinctive urban-nature integration. Emphasis should be placed on high-value traveller segments.

Restoring overall air capacity to at least pre-2018 levels as soon as practicable is essential to maintaining Hong Kong's international hub status. We recommend route development incentives in partnership with airlines and prioritising expansion into high-growth markets, including the Middle East, South Asia, Eastern Europe, and ASEAN economies. Diversifying visitor markets will reduce concentration risk and enhance resilience, supporting both domestic consumption upgrading and international circulation.

### **3. Investing in Tourism Infrastructure and Developing a High-Value Yacht Economy**

Strategic infrastructure investment should extend beyond traditional tourism facilities to include high-value, capital-intensive sectors that integrate tourism with finance and professional services.

We recommend formulating a comprehensive Hong Kong Yacht Economy Strategy to position the city as a regional hub for high-end yacht ownership, financing, leasing, brokerage, marine insurance, and asset management. The yacht economy generates significant multiplier effects across legal services, financial structuring, family offices, maintenance, and luxury consumption.

Hong Kong's successful emergence as a leading centre for art auction trading, gold trading, and wine trading demonstrates how tax efficiency, regulatory clarity, and strong institutions can attract global high-value asset classes. Applying a similar strategic framework to the yacht sector would attract high-net-worth individuals, yacht-related investment, and financing activities to Hong Kong.

Supporting infrastructure enhancements, including modernised berthing facilities, integrated marine services clusters, and prestigious international regattas and exhibitions, would further reinforce Hong Kong's dual identity as a financial centre and premium lifestyle destination.

The challenges facing Hong Kong's hotel industry require a balanced and forward-looking policy response. Through calibrated business support, workforce development, technology adoption, aviation connectivity restoration, MICE enhancement, infrastructure investment, and development of high-value sectors such as the yacht economy, Hong Kong can reinforce its position as a world-class destination.

### **4. Promoting Technology Adoption to Enhance Service and Efficiency**

Technology adoption is critical to addressing labour shortages, improving service quality, and boosting operational efficiency. To help hotels embrace digital transformation and strengthen competitiveness, we recommend establishing a dedicated "Hotel Industry Innovation and Technology Fund."

Modelled on the Construction Innovation and Technology Fund (CITF), this fund would provide financial support for the adoption of advanced technologies, including artificial intelligence, robotics, automation systems, and big data analytics. It would also promote the development of smart tourism initiatives and facilitate the integration of hotels into Hong Kong's broader Smart City ecosystem.

In parallel, targeted government-funded programmes should support hotels in implementing advanced operational technologies, including contactless check-in and check-out systems, AI-powered guest service platforms, smart energy-efficient systems, and digital management tools. Grants should also be made available to encourage adoption of AI-enabled booking platforms and integrated digital visitor platforms, strengthening Hong Kong’s positioning as a leading Smart Tourism destination.

Beyond direct subsidies, we recommend introducing tax incentives to stimulate private investment in innovation. A Tourism Innovation and Experience Development Tax Credit could support the development of immersive attractions, smart tourism systems, cross-border GBA tourism products, and upgrades to cultural, marine, and experiential tourism assets. A tiered structure with expenditure caps would encourage incremental investment while containing fiscal exposure.

We further recommend accelerated depreciation for tourism-related plant and equipment, enhanced first-year capital allowances for green and productivity-enhancing technologies, and temporary full expensing for qualifying innovation investments. These measures would stimulate immediate capital deployment while limiting long-term fiscal impact.

Such initiatives directly complement national strategies promoting innovation-driven development, digitalisation, and green transition.

## **5. Addressing Manpower Shortages and Attracting Talent**

Manpower shortages remain a critical bottleneck to the hotel industry’s growth, directly affecting service standards, occupancy potential, and expansion capacity.

To ensure a sufficient and skilled workforce, we recommend relaxing the Import Labour Scheme. This would provide greater flexibility in recruiting qualified talent from overseas and Mainland China to address immediate labour shortages, while also facilitating labour mobility within the GBA framework.

We also recommend the establishment of a dedicated “Hotel Industry Training Fund,” modelled on the Maritime and Aviation Training Fund (MATF). Such a fund would enhance the professional image of the hotel industry, provide structured skills training and upskilling opportunities for existing workers, and ensure that the workforce evolves in line with changing industry demands and digital transformation.

In addition, visa regulations for international students should be flexibly adjusted to allow participation in hotel internships and structured part-time employment. This would help alleviate short-term labour gaps while strengthening Hong Kong’s longer-term talent pipeline.

These initiatives align with national priorities in human capital development and services modernisation under the forthcoming Fifteenth Five-Year Plan.

## 6. Supporting Business Operations and Enhancing Competitiveness

The hotel industry continues to face financial pressure due to high operating costs and an evolving competitive landscape. Sustaining Hong Kong's competitiveness as an international destination requires targeted, calibrated support.

We recommend a comprehensive review of the calculation of hotel rateable valuation. Specifically, the rating and Government rent assessment mechanisms applicable to hotels should be reassessed to better reflect current market conditions and actual operating environments. A more responsive and market-aligned valuation framework would provide meaningful relief while maintaining fiscal responsibility.

In addition, we propose that the Government consider targeted tax exemptions or relief measures for the hotel sector to alleviate financial pressure and enable businesses to maintain competitive pricing in an increasingly competitive regional environment.

We further strongly urge that revenue generated from the Hotel Accommodation Tax be systematically reinvested to support tourism and the hotel industry. Such reinvestment should include funding for international marketing campaigns to attract visitors, enhancement of tourism-related infrastructure, and development of new programmes to strengthen Hong Kong's appeal as a global destination.

A defined portion of this revenue should be earmarked specifically to support the hotel sector through subsidies for technology upgrades, workforce training programmes, and sustainable development initiatives. By reinvesting Hotel Accommodation Tax revenue into sectoral enhancement, the Government can ensure the long-term sustainability of the tourism ecosystem while supporting the industry's recovery from evolving economic and competitive pressures.

These measures are consistent with the emphasis on high-quality development and service sector upgrading anticipated under the Fifteenth Five-Year Plan.

### *Conclusion*

These measures not only strengthen the hotel industry but also complement the broader objectives of the forthcoming Fifteenth Five-Year Plan by promoting high-quality development, innovation, green transition, financial services growth, and deeper regional integration.

The Federation of Hong Kong Hotel Owners remains committed to working closely with the Government to advance these initiatives and to contribute to Hong Kong's sustained economic recovery and long-term prosperity.

**The Federation of Hong Kong Hotel Owners  
February 2026**

## 2026-27 年度財政預算案諮詢意見書

### 香港酒店業主聯會

#### 引言

香港酒店業主聯會歡迎有機會就 2026 - 27 年度財政預算案諮詢提交意見。

酒店業一直是香港服務型經濟的重要支柱，也是推動旅遊業復甦的關鍵動力。行業為不同技能層級人士提供就業機會，並對零售、餐飲、交通運輸、專業服務及文化產業等多個領域產生顯著的乘數效應。儘管業界在後疫情環境下展現出一定韌性，但仍面對結構性壓力，包括營運成本上升、人手短缺、旅客模式轉變，以及來自區域城市（特別是粵港澳大灣區城市）日益激烈的競爭。

我們理解政府在龐大財政赤字下，致力在推動經濟復甦與維持財政審慎之間取得平衡。同時，國家正籌備「十五五」規劃，預期將聚焦高質量發展、創新驅動增長、擴大內需、綠色轉型及深化大灣區融合等重點方向。香港旅遊及酒店業具備良好條件，能夠在相關國家發展戰略中發揮積極作用。

本會提出的建議，旨在紓緩業界當前營運困難，同時配合國家整體發展方向，優化香港酒店及旅遊產業的長遠策略部署。

## 主要建議

### 一、鞏固會展旅遊（MICE）及大型盛事經濟

會展旅遊及大型盛事是吸引高價值訪客、延長過夜停留時間及促進國際商務往來最具成效的經濟引擎之一。除直接帶動酒店、零售及餐飲收益外，具國際影響力的會議及論壇亦有助推動政策對話、深化跨境合作及強化香港作為國家對外門戶和國際交流平台的戰略角色。

在全球城市競逐大型活動日益激烈的背景下，成功申辦並將活動轉化為可持續經濟效益，愈來愈依賴政府層面的清晰定位、跨部門協調及具前瞻性的整體規劃。因此，本會建議特區政府在大型盛事及會展發展上發揮更積極及主導性的角色，不僅作為申辦支持者，更應成為高層次國際論壇及政府級會議的策劃者與召集者。

配合「十五五」規劃強調的高質量發展、創新驅動及大灣區融合，香港應定位為向國際社會推廣粵港澳大灣區的首要平台，同時作為協助內地企業「走出去」、連接全球市場、投資者及專業網絡的重要橋樑。

#### 特區政府策劃及主辦高層次國際會議、論壇及峰會

為進一步提升香港在全球會展競爭中的地位，我們建議特區政府策劃及主辦高層次國際會議、論壇及峰會，重點涵蓋醫療與生命健康、金融及創投、數字資產與區塊鏈、創新科技、可持續發展及綠色金融，以及粵港澳大灣區融合與專業服務合作等領域。上述會議應納入「十五五」規劃整體框架下，作為具標誌性的旗艦項目，集中展示香港作為國際金融及创新中心、東西薈萃對話平台，以及內地企業連接全球市場的重要門戶。透過制度化及品牌化運作，可逐步建立具全球影響力的年度國際議程平台，強化香港的政策影響力與城市形象。

#### 專責的大型盛事申辦支援機制

同時，為提高香港申辦大型國際活動的成功率，建議設立專責的大型盛事及會展申辦支援機制，加強跨部門統籌協調，整合場地供應、酒店容量、交通配套及保安安排，並及早與國際主辦機構建立聯繫。透過具競爭力的申辦資助、包底及風險分擔安排，可進一步提升香港的吸引力。政府亦應



加強與香港旅遊發展局、場地營運機構及酒店業界的協作，建立由申辦、籌備至後續推廣的一體化機制。

未來會展策略應聚焦吸引高價值及高影響力活動，特別是能帶動過夜旅客、吸引企業高管及政策制定者參與，並與香港優勢產業高度契合的國際會議及盛事。此外，亦應優先發展具國際認受性的體育及文化活動，如足球、高爾夫、帆船賽事、演唱會及電影節等，以提升城市曝光率及帶動高收益旅遊。啟德體育園作為旗艦場地，應與西九文化區、會展中心、亞洲國際博覽館及主要酒店區形成高效連接網絡，提升整體旅客體驗並最大化經濟效益。

除成功舉辦活動外，更重要的是建立盛事轉化機制，將短期活動效益延伸為長遠經濟成果，包括推動會後商務配對及投資跟進、鼓勵主辦機構在港設立區域總部、促進與大灣區城市聯動發展，以及透過數據分析評估活動對酒店入住率、旅遊收益及投資流入的中長期影響。透過上述整體策略，香港可將會展及大型盛事由單次旅遊項目提升為推動金融、創科、專業服務及區域融合發展的戰略平台，進一步鞏固其國際城市競爭力。

## 二、提升過夜旅客及強化國際航空連接

內地仍是香港最大的旅客來源市場。為增加過夜旅客及提升人均消費，應在重點內地城市推行針對性市場推廣，重點宣傳香港高端購物、文化體驗、康養旅遊及城市與自然融合的特色，並聚焦高價值旅客群。

同時，應儘快恢復整體航空運力至至少 2018 年以前水平，以維持香港國際航空樞紐地位。我們建議與航空公司合作提供航線發展誘因，並優先拓展中東、南亞、東歐及東盟等高增長市場。透過多元化客源市場，可降低集中風險並提升韌性，配合內外循環發展。

### 三、投資旅遊基建及發展高價值遊艇經濟

策略性基建投資不應局限於傳統旅遊設施，而應涵蓋結合旅遊、金融及專業服務的高價值、資本密集型產業。

我們建議制定全面的「香港遊艇經濟發展策略」，將香港定位為高端遊艇擁有、融資、租賃、經紀、海事保險及資產管理的區域樞紐。遊艇經濟可帶動法律服務、金融結構設計、家族辦公室、維修保養及高端消費等多方面的乘數效應。

香港在藝術品拍賣、黃金交易及葡萄酒交易方面的成功經驗，顯示稅制效率、監管清晰及制度優勢可吸引全球高價值資產。若將類似策略框架應用於遊艇產業，可吸引高淨值人士及相關投融資活動落戶香港。

配合優化泊位設施、整合海事服務集群，以及舉辦具國際影響力的帆船賽事及展覽活動，將進一步鞏固香港作為金融中心及高端生活方式目的地的雙重定位。

### 四、推動科技應用以提升服務及效率

科技應用對紓緩人手短缺、提升服務質素及提高營運效率至關重要。為協助酒店業加快數碼轉型並提升競爭力，我們建議設立「酒店業創新及科技基金」。

該基金可參考建造業創新及科技基金（CITF）模式，為人工智能、機械人技術、自動化系統及大數據分析等先進科技的應用提供財政支援，同時推動智慧旅遊發展，促進酒店業融入香港整體智慧城市生態系統。

此外，政府應推出針對性的資助計劃，協助酒店引入無接觸入住及退房系統、人工智能客戶服務平台、智能節能系統及數碼管理工具，並提供資助鼓勵採用 AI 訂房平台及整合式旅客數碼平台，進一步鞏固香港作為智慧旅遊領先城市的定位。



除直接補貼外，我們亦建議透過稅務優惠鼓勵私人投資創新，例如設立「旅遊創新及體驗發展稅務抵免」，支持沉浸式旅遊項目、智慧旅遊系統、跨境大灣區旅遊產品，以及文化、海洋及體驗式旅遊資產升級。透過分級結構及設立開支上限，可在控制財政風險的同時鼓勵增量投資。

同時建議對旅遊相關機器設備實施加速折舊安排、提高首年資本免稅額（適用於綠色及提升生產力技術），以及為合資格創新投資提供臨時性全額扣稅安排，以刺激即時資本投入並減低長期財政影響。

有關措施與國家推動創新驅動發展、數碼化及綠色轉型的戰略方向相互呼應。

## 五、紓緩人手短缺及吸引人才

人手短缺仍然是制約酒店業發展的關鍵瓶頸，直接影響服務質素、入住率潛力及擴展能力。

為確保充足及具技能的勞動力供應，我們建議放寬輸入勞工計劃，為酒店業在海外及內地招聘合資格人才提供更大彈性，以應對即時人手短缺問題，同時促進大灣區框架下的人才流動。

本會亦建議設立專屬的「酒店業培訓基金」，參照「海運及空運人才培訓基金」(MATF) 模式運作。該基金可提升酒店業的專業形象，為現有從業員提供系統化技能培訓及再培訓機會，確保人力資源與行業轉型及數碼化發展同步提升。

此外，應靈活調整國際學生簽證政策，容許其參與酒店實習及有規範的兼職工作，以紓緩短期人手壓力，同時強化香港長遠人才儲備。

相關措施與「十五五」規劃中強調的人才發展及服務業現代化方向相符。



## 六、支持業務營運及提升競爭力

酒店業在高昂營運成本及競爭格局轉變下，持續承受財務壓力。要維持香港作為國際旅遊目的地的競爭力，必須提供具針對性及審慎平衡的支援措施。

本會建議全面檢討酒店差餉應課差餉租值的計算方法，特別是重新審視適用於酒店的差餉及政府地租評估機制，使之更貼近當前市場情況及實際經營環境。在維持財政紀律的前提下，建立更具彈性及更貼近市場的估值框架，將有助紓緩業界壓力。

此外，我們建議政府考慮為酒店業提供具針對性的稅務寬免或減免措施，以減輕企業財務負擔，協助業界在區域競爭日益激烈的環境下維持價格競爭力。

本會亦強烈建議，將酒店房租稅所產生的收入有系統地重新投放於旅遊及酒店業發展，包括撥款推動國際市場推廣活動、改善旅遊相關基建，以及推出新計劃以提升香港作為全球旅遊目的地的吸引力。

其中，應明確劃撥部分房租稅收入專門支援酒店業發展，例如提供科技升級補貼、員工培訓計劃及可持續發展項目資助。透過將酒店房租稅收入重新投資於行業發展，政府可確保旅遊生態系統的長遠可持續性，同時協助酒店業應對不斷轉變的經濟及競爭壓力。

上述措施與「十五五」規劃中強調的高質量發展及服務業升級方向一致。

## 總結

上述建議旨在回應香港酒店業面對的挑戰，同時為行業的長遠復甦、增長及競爭力奠定基礎。透過支持業務營運、紓緩人手短缺、推動科技應用、強化會展發展，以及投資可持續發展與基建建設，政府可確保香港繼續成為旅客及投資者的世界級目的地。

隨著國家邁向「十五五」規劃目標，香港旅遊及酒店業在推動高質量發展、創新驅動增長、綠色轉型及深化區域融合方面肩負重要角色。倘若《2026-27年度財政預算案》能在政策及資源配置上予以適切支持，酒店業不僅可成為本地經濟復甦的重要引擎，更可作為連接國內國際雙循環的重要平台，積極服務國家發展大局。

香港酒店業主聯會將繼續與政府緊密合作，推動相關措施落實，促進香港經濟復甦及鞏固其國際聲譽。

香港酒店業主聯會  
2026年2月