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香港與中國內地之間  
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Hong Kong's Outward Processing Trade with the Mainland of  
China under the Arrangements of "Processing and Assembling"

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## Hong Kong's Outward Processing Trade with the Mainland of China under the Arrangements of "Processing and Assembling"

在本港與中國內地（簡稱「內地」）之間的貿易中，有一個重要部分是涉及外發加工活動。當中，以「來料加工」方式進行的外發加工貿易擔當着重要角色。因此，對香港涉及外發內地加工的貿易，特別是「來料加工」活動，進行更有系統及透徹的分析，能夠有助了解本港與內地之間的貿易情況。政府統計處近年開始，透過「涉及外發中國內地加工貿易統計調查」，加增了這課題的資料搜集。

本文將介紹外發加工貿易中各種方式之概念，並概述在 2010 和 2011 年期間搜集得到關於「來料加工」活動的額外資料。讀者若有興趣了解香港與內地的外發加工活動的整體情況，可參考 2012 年 12 月號《香港統計月刊》的專題文章「二零零一年至二零一一年香港涉及外發中國內地加工的貿易」。

In Hong Kong's trade with the mainland of China (the Mainland), a crucial part of it involves outward processing (OP) activities. Within OP trade, the arrangements of "processing and assembling" (P&A) play a vital role. Having a more systematic and informed analysis of Hong Kong's trade with the Mainland involving OP, especially P&A activities, can help understand better Hong Kong's trading characteristics with the Mainland. Census and Statistics Department (C&SD) recently started to collect additional information on this topic through the Survey on Trade Involving Outward Processing in the Mainland of China.

This article introduces the concepts in regard to the types of arrangements for processing adopted in OP trade and summarises additional information on P&A activities collected in the period from 2010 to 2011. Readers who are interested in the overall OP activities in the Mainland may refer to the feature article entitled "Hong Kong's Trade Involving Outward Processing in the Mainland of China, 2001 to 2011" published in the December 2012 issue of *Hong Kong Monthly Digest of Statistics*.

如對本文有任何查詢，請聯絡政府統計處電子貿易服務組  
(電話：2582 4241；電郵：ops@censtatd.gov.hk)。

Enquiries on this article may be directed to the Electronic Trading Services Section,  
Census and Statistics Department  
(Tel. : 2582 4241; E-mail : ops@censtatd.gov.hk).

香港與中國內地之間  
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## 1. 引言

1.1 在本港與中國內地（簡稱「內地」）之間的貿易中，有一個重要部分是涉及外發加工活動的。當中，以「來料加工」方式進行的外發加工貿易擔當着重要角色。因此，對香港涉及外發內地加工的貿易，特別是「來料加工」活動，進行更有系統及透徹的分析，能夠有助了解本港與內地之間的貿易情況。政府統計處近年開始，透過「涉及外發中國內地加工貿易統計調查」，加增了這課題的資料搜集。

1.2 本文將介紹外發加工貿易中各種方式之概念，並概述在 2010 和 2011 年期間搜集得到關於「來料加工」活動的額外資料。讀者若有興趣了解香港與內地的外發加工活動的整體情況，可參考 2012 年 12 月號《香港統計月刊》的專題文章「二零零一年至二零一一年香港涉及外發中國內地加工的貿易」。

## 2. 概念與定義

2.1 外發加工的安排一般是從香港或經香港將原料或半製成品出口往內地加工，經加工後的製成品再依據合約安排進口香港。若全部原料或半製成品沒有經過本港而直接進口內地，或是經加工後的製成品在內地銷售或直接從內地出口往海外市場，則有關的貿易流量並不歸入涉及外發加工類別。

## 1. Introduction

1.1 In Hong Kong's trade with the mainland of China (the Mainland), a crucial part of it involves outward processing (OP) activities. Within OP trade, the arrangements of "processing and assembling" (P&A) play a vital role. Having a more systematic and informed analysis of Hong Kong's trade with the Mainland involving OP, especially P&A activities, can help understand better Hong Kong's trading characteristics with the Mainland. Census and Statistics Department (C&SD) recently started to collect additional information on this topic through the Survey on Trade Involving Outward Processing in the Mainland of China.

1.2 This article introduces the concepts in regard to the types of arrangement for processing adopted in OP trade and summarises additional information on P&A activities collected in the period from 2010 to 2011. Readers who are interested in the overall OP activities in the Mainland may refer to the feature article entitled "Hong Kong's Trade Involving Outward Processing in the Mainland of China, 2001 to 2011" published in the December 2012 issue of *Hong Kong Monthly Digest of Statistics*.

## 2. Concepts and definitions

2.1 The usual OP arrangement is to export raw materials or semi-manufactures from or through Hong Kong to the Mainland for processing, with a contractual arrangement for subsequent re-importation of the processed goods into Hong Kong. Trade flows are not classified as OP-related if all the raw materials or semi-manufactures are imported into the Mainland directly without going through Hong Kong or if the processed goods are sold in the Mainland or exported to overseas markets directly from the Mainland.

2.2 外發加工貿易可以由「來料加工」或「進料加工」方式進行。以「來料加工」方式進行的外發加工貿易，用作加工的原料或半製成品以及加工製成品仍屬於港商擁有。港商只向內地的加工單位繳付製造服務費用。而「進料加工」則是「來料加工」以外的外發加工方式。

2.3 為協助政府統計處採用國際統計標準記錄外地加工貨品和轉手商貿活動，從內地進口涉及外發加工，並以「來料加工」方式進行的貨值會被分析。其貨值會分為「由港商採購用作加工的原料或半製成品」及「由港商支付製成品的製造服務費用」。

2.4 「由港商採購用作加工的原料或半製成品」不限於那些由港商採購，然後從香港或經香港出口的原料或半製成品之貨值。那些由港商採購，然後直接從香港以外的地方出口的原料或半製成品亦會被包括在內。

2.5 由內地的加工單位採購的原料或半製成品之貨值，會跟由港商支付的加工費，一併被分類為「由港商支付製成品的製造服務費用」。

2.2 OP trade can be carried out under the arrangements of either P&A or “processing with imported materials” (PIM). Under the arrangements of P&A, the raw materials or semi-manufactures for processing and the processed goods remain the property of Hong Kong traders. The Hong Kong traders just pay fees for manufacturing services to the processing units in the Mainland. PIM refers to the types of arrangements for processing other than P&A.

2.3 To facilitate the implementation of international statistical standards in recording goods sent aboard for processing and merchandising, the value of imports from the Mainland involving OP under the arrangements of P&A would be disaggregated. The breakdown of the value can be classified into “raw materials or semi-manufactures procured by the Hong Kong traders for processing” and “fees paid for manufacturing services by the Hong Kong traders for the processed goods”.

2.4 “Raw materials or semi-manufactures procured by the Hong Kong traders for processing” are not limited to those procured by the Hong Kong traders and exported from or through Hong Kong. Those procured by the Hong Kong traders and exported directly from place(s) other than Hong Kong are also included.

2.5 Value of raw materials or semi-manufactures procured by the processing units in the Mainland together with the processing fees paid by the Hong Kong traders would be classified as “fees paid for manufacturing services by the Hong Kong traders for the processed goods”.

### 3. 搜集額外資料的目的

3.1 政府統計處近年透過「涉及外發中國內地加工貿易統計調查」，搜集了額外的資料。

- (I) 就輸往內地與外發加工有關的貨品，額外的資料能夠有助編製：
  - (i) 輸往內地的貨品中，涉及「來料加工」活動的貨品，其貨值及所佔比重；及
  - (ii) 輸往內地的貨品中，涉及「進料加工」活動的貨品，其貨值及所佔比重。
- (II) 就從內地進口涉及外發加工的貨品，額外的資料能夠有助編製：
  - (i) 從內地進口的貨品中，涉及「來料加工」活動的貨品，其貨值及所佔比重，以及根據「由港商採購用作加工的原料或半製成品」及「由港商支付製成品的製造服務費用」劃分的貨值及所佔比重；及
  - (ii) 從內地進口的貨品中，涉及「進料加工」活動的貨品，其貨值及所佔比重。

### 4. 按貿易方式劃分的外發加工貿易

4.1 表 1 載列在 2010 年至 2011 年按貿易方式劃分的外發加工貿易之估計貨值及所佔比重。

4.2 在 2011 年，輸往內地的整體出口貨品中，與外發加工有關的貨值為 5,560 億元。當中，涉及「來料加工」活動的貨品總值佔 4,090 億元（73%）。（表 1）

### 3. Objective for collecting additional information

3.1 Additional information has been collected through the Survey on Trade Involving Outward Processing in the Mainland of China in recent years.

- (I) For consignments exported to the Mainland involving OP, the additional information could be used to compile:
  - (i) value and proportion of exports to the Mainland under the arrangements of P&A; and
  - (ii) value and proportion of exports to the Mainland under the arrangements of PIM.
- (II) For consignments imported from the Mainland involving OP, the additional information could be used to compile:
  - (i) value and proportion of imports under the arrangements of P&A, and the further breakdown of the value and proportion by “raw materials or semi-manufactures procured by the Hong Kong traders for processing” and “fees paid for manufacturing services by the Hong Kong traders for the processed goods”; and
  - (ii) value and proportion of imports under the arrangements of PIM.

### 4. OP trade by type of arrangements for processing

4.1 Table 1 presents the estimated value and proportion of OP trade by type of arrangements for processing from 2010 to 2011.

4.2 In 2011, the value of total exports to the Mainland related to OP was \$556 billion. Of this, the value of goods processed under the arrangements of P&A accounted for \$409 billion (73%). (Table 1)

表 1 按貿易方式劃分的外發加工貿易之估計貨值及所佔比重

Table 1 Estimated value and proportion of outward processing trade by type of arrangements for processing

百萬港元  
HK\$ million

貿易類別 Trade type	貿易方式 Arrangements for processing					
	2010			2011		
	來料加工 Processing and assembling	進料加工 Processing with imported materials	合計 Total	來料加工 Processing and assembling	進料加工 Processing with imported materials	合計 Total
輸往中國內地的 整體出口貨品 Total exports to the mainland of China	<b>387,838</b> (74.7%)	<b>131,301</b> (25.3%)	<b>519,139</b> (100.0%)	<b>408,581</b> (73.5%)	<b>147,519</b> (26.5%)	<b>556,100</b> (100.0%)
輸往中國內地的 港產出口貨品 Domestic exports to the mainland of China	<b>4,695</b> (81.1%)	<b>1,094</b> (18.9%)	<b>5,789</b> (100.0%)	<b>3,817</b> (80.1%)	<b>947</b> (19.9%)	<b>4,764</b> (100.0%)
輸往中國內地的 轉口貨品 Re-exports to the mainland of China	<b>383,143</b> (74.6%)	<b>130,207</b> (25.4%)	<b>513,350</b> (100.0%)	<b>404,764</b> (73.4%)	<b>146,571</b> (26.6%)	<b>551,335</b> (100.0%)
從中國內地進口的貨品 Imports from the mainland of China	<b>527,040</b> (69.1%)	<b>235,370</b> (30.9%)	<b>762,410</b> (100.0%)	<b>496,923</b> (61.8%)	<b>307,052</b> (38.2%)	<b>803,975</b> (100.0%)

註釋：粗體數字為以不同貿易方式進行的外發加工貿易之估計貨值，括號內的數字則為相應的貿易方式佔整體外發加工貿易的估計比重。

Note: Figures in bold type refer to the estimated values of outward processing trade under different types of arrangements for processing and figures in brackets are the estimated proportions of corresponding type of arrangements for processing in total outward processing trade.

4.3 輸往內地的轉口貨品中，與外發加工有關的貨值在 2011 年為 5,510 億元。涉及「來料加工」活動的貨品總值佔當中的 4,050 億元（73%）。（表 1）

4.3 The value of re-exports to the Mainland related to OP was \$551 billion in 2011, of which \$405 billion (73%) was attributable to the value of goods processed under the arrangements of P&A. (Table 1)

4.4 同年，輸往內地的港產出口貨品中，與外發加工有關的貨值為 50 億元。涉及「來料加工」活動的貨品總值則佔其中的 40 億元（80%）。（表 1）

4.4 Meanwhile, the value of domestic exports to the Mainland related to OP was \$5 billion. The value of goods processed under the arrangements of P&A accounted for \$4 billion (80%) of this value. (Table 1)

4.5 從內地進口的貨品中，與外發加工有關的貨值在 2011 年為 8,040 億元。當中，涉及「來料加工」活動的貨品總值佔 4,970 億元（62%）。（表 1）

4.5 The value of imports from the Mainland related to OP in 2011 was \$804 billion. Of this, the value of goods processed under the arrangements of P&A accounted for \$497 billion (62%). (Table 1)

4.6 另一方面，輸往內地涉及外發加工的貿易中，以「進料加工」方式進行的貨品佔 1,480 億（27%）。而從內地進口與外發加工有關的貨品中，涉及「進料加工」活動的貨品則佔 3,070 億（38%）。（表 1）

4.7 輸往內地涉及外發加工的整體出口貨品中，涉及「來料加工」活動的貨品比重由 2010 年的 75% 稍為下跌至 2011 年的 73%。至於輸往內地作外發加工的轉口貨品中，涉及「來料加工」活動的貨品，其估計比重亦有類似的趨勢，由 2010 年的 75% 下跌至 2011 年的 73%。輸往內地作外發加工的港產出口貨品中，涉及「來料加工」活動的貨品，其估計比重則由 2010 年的 81% 微跌至 2011 年的 80%。（表 1）

4.8 同期間，從內地進口涉及外發加工的貨品中，以「來料加工」方式進行的貨品，其估計比重由 2010 年的 69% 下跌至 2011 年的 62%。（表 1）

4.9 另一方面，輸往內地涉及外發加工的整體出口貨品中，以「進料加工」方式進行的貨品比重由 2010 年的 25% 稍為上升至 2011 年的 27%。而從內地進口涉及外發加工的貨品中，以「進料加工」方式進行的貨品，其估計比重由 2010 年的 31% 上升至 2011 年的 38%。（表 1）

## 5. 從內地進口涉及外發加工，並以「來料加工」方式進行的貨品之貨值分析

5.1 表 2 載列在 2010 年至 2011 年從內地進口與外發加工有關，並以「來料加工」方式進行的貨品之貨值分析，其估計貨值及所佔比重。

4.6 On the other hand, exports under the arrangements of PIM accounted for \$148 billion (27%) of the value of exports to the Mainland involving OP, while imports under the arrangements of PIM constituted \$307 billion (38%) of imports from the Mainland involving OP. (Table 1)

4.7 The proportion of total exports to the Mainland involving OP under the arrangements of P&A dropped slightly from 75% in 2010 to 73% in 2011. Meanwhile, the proportion of re-exports to the Mainland moved in a similar manner, decreasing from 75% in 2010 to 73% in 2011. As regards domestic exports to the Mainland, the share of OP under the arrangements of P&A had a slight decrease from 81% in 2010 to 80% in 2011. (Table 1)

4.8 Over the same period, the proportion of imports from the Mainland involving OP under the arrangements of P&A decreased from 69% in 2010 to 62% in 2011. (Table 1)

4.9 On the other hand, the proportion of total exports to the Mainland involving OP under the arrangements of PIM increased slightly from 25% in 2010 to 27% in 2011. Meanwhile the proportion of imports from the Mainland involving OP under the arrangements of PIM increased from 31% in 2010 to 38% in 2011. (Table 1)

## 5. Breakdown of value of imports from the Mainland involving OP under the arrangements of P&A

5.1 Table 2 presents the estimated value and proportion of breakdown of value of imports from the Mainland involving OP under the arrangements of P&A in the period from 2010 to 2011.

表 2 從中國內地進口涉及外發加工，並以「來料加工」方式進行的貨品之貨值分析，其估計貨值及所佔比重

Table 2 Estimated value and proportion of breakdown of value of imports from the mainland of China involving outward processing under the arrangements of “processing and assembling”

	百萬港元 HK\$ million	
	2010	2011
由港商採購用作加工的原料或半製成品 Raw materials or semi-manufactures procured by the Hong Kong traders for processing	<b>422,053</b> (80.1%)	<b>405,553</b> (81.6%)
由港商支付製成品的製造服務費用 Fees paid for manufacturing services by the Hong Kong traders for the processed goods	<b>104,987</b> (19.9%)	<b>91,370</b> (18.4%)
整體從中國內地進口涉及外發加工，並以「來料加工」方式進行的貨品 Overall imports from the mainland of China involving outward processing under the arrangements of “processing and assembling”	<b>527,040</b> (100.0%)	<b>496,923</b> (100.0%)

註釋：粗體數字為從中國內地進口涉及外發加工，並以「來料加工」方式進行的貨品之估計貨值。括號內數字則為相應的估計比重。

Note: Figures in bold type refer to the estimated values of breakdown of imports from the mainland of China involving outward processing under the arrangements of “processing and assembling” and figures in brackets are the estimated proportions of the corresponding breakdown.

5.2 在 2011 年從內地進口涉及外發加工，並以「來料加工」方式進行的貨值為 4,970 億元。當中，「由港商採購用作加工的原料或半製成品」佔 4,060 億元（82%）。而「由港商支付製成品的製造服務費用」則佔 910 億元（18%）。（表 2）

5.2 Of the \$497 billion of imports from the Mainland involving OP under the arrangements of P&A in 2011, “raw materials or semi-manufactures procured by the Hong Kong traders for processing” accounted for \$406 billion (82%). About \$91 billion (18%) was attributable to the “fees paid for manufacturing services by the Hong Kong traders for the processed goods”. (Table 2)

5.3 「由港商採購用作加工的原料或半製成品」的貨值之比重由 2010 年的 80% 輕微上升至 2011 年的 82%。至於「由港商支付製成品的製造服務費用」之比重則由 2010 年的 20% 輕微下跌至 2011 年的 18%。（表 2）

5.3 The proportion of value of “raw materials or semi-manufactures procured by the Hong Kong traders for processing” increased slightly from 80% in 2010 to 82% in 2011, while the proportion of “fees paid for manufacturing services by the Hong Kong traders for the processed goods” dropped slightly from 20% in 2010 to 18% in 2011. (Table 2)

## 6. 按主要貨品類別劃分，以「來料加工」方式進行的外發加工貿易

## 6. OP trade under the arrangements of P&A by major commodity group

6.1 由於「來料加工」的貨值較重要，圖 1 載列 2011 年輸往內地作外發加工，並以「來料加工」方式進行的出口貨品，以及從內地進口涉及外發加工，並同樣以「來料加工」方式進行的貨品，按主要貨品類別劃分的比重。

6.1 As P&A is more important in value terms, Chart 1 presents the proportion of OP value under the arrangements of P&A by major commodity group in 2011. Both exports to the Mainland and imports from the Mainland are analysed.



6.2 就輸往內地作外發加工，並以「來料加工」方式進行的整體出口貨品，在 2011 年錄得最大貨值的貨品類別為「機械及機械用具、電動機器設備」（49%）。第二位為「錄音器及播音器、電視錄影錄音器及重播裝備」（16%）。第三位為「紡織原料、布及其他紡織品（紡織衣物除外）」（8%）。（圖 1）

6.3 就輸往內地作外發加工，並以「來料加工」方式進行的轉口貨品，「機械及機械用具、電動機器設備」為錄得最大貨值的貨品類別（49%）。而輸往內地作外發加工，並以「來料加工」方式進行的港產出口貨品，則以「塑膠及塑膠製品」錄得最大貨值（11%）。（圖 1）

6.4 就從內地進口涉及外發加工，並以「來料加工」方式進行的貨品而言，「機械及機械用具、電動機器設備」（34%）為 2011 年錄得最大貨值的貨品類別。「錄音器及播音器、電視錄影錄音器及重播裝備」（17%）跟隨其後。「衣物及衣服配件（紡織衣物）」（11%）則排第三位。（圖 1）

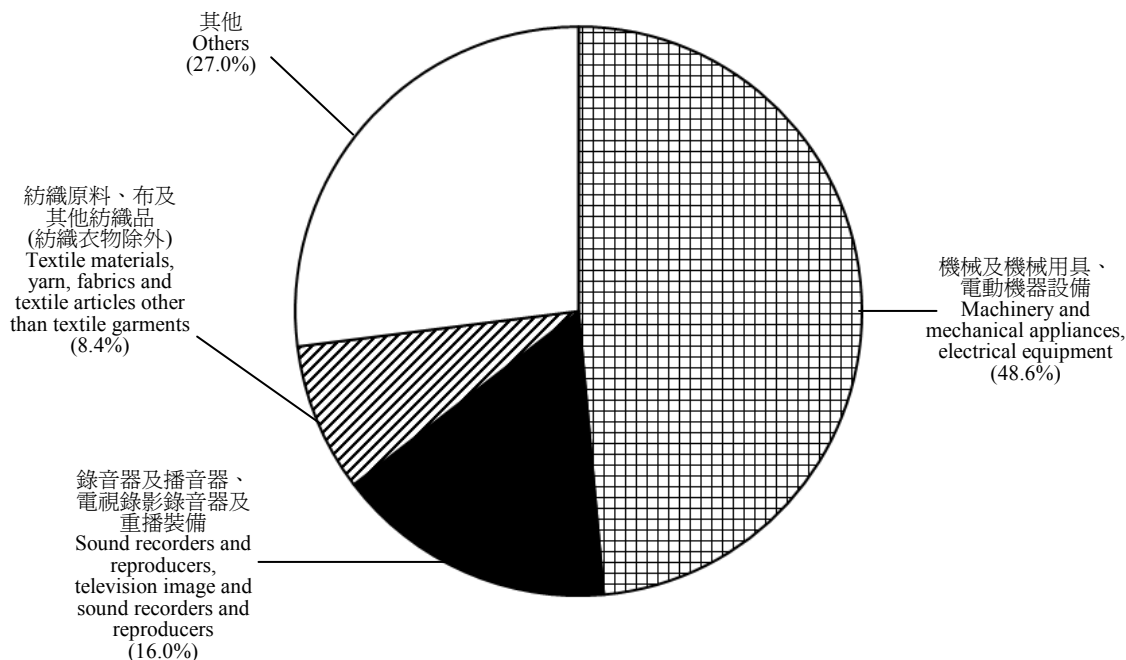
6.2 For total exports to the Mainland related to OP under the arrangements of P&A, the top commodity group in value terms in 2011 was “machinery and mechanical appliances, electrical equipment” (49%). “Sound recorders and reproducers, television image and sound recorders and reproducers” (16%) ranked second and “textile materials, yarn, fabrics and textile articles other than textile garments” (8%) ranked third. (Chart 1)

6.3 For re-exports to the Mainland involving OP under the arrangements of P&A, the top commodity group was “machinery and mechanical appliances, electrical equipment” (49%), while for domestic exports to the Mainland related to OP under the arrangements of P&A, the top commodity group was “plastics and articles” (11%). (Chart 1)

6.4 Regarding imports from the Mainland related to OP under the arrangements of P&A, “machinery and mechanical appliances, electrical equipment” (34%) was the top commodity group in terms of value in 2011. It was followed by “sound recorders and reproducers, television image and sound recorders and reproducers” (17%). “Articles of apparel and clothing accessories (textile garments)” (11%) came third. (Chart 1)

**圖 1 按主要貨品類別劃分，以「來料加工」方式進行的外發加工貿易之比重**  
**Chart 1 Proportion of outward processing trade under the arrangements of “processing and assembling” by major commodity group**

**輸往中國內地的整體出口貨品**  
**Total exports to the mainland of China**



**輸往中國內地的轉口貨品**  
**Re-exports to the mainland of China**

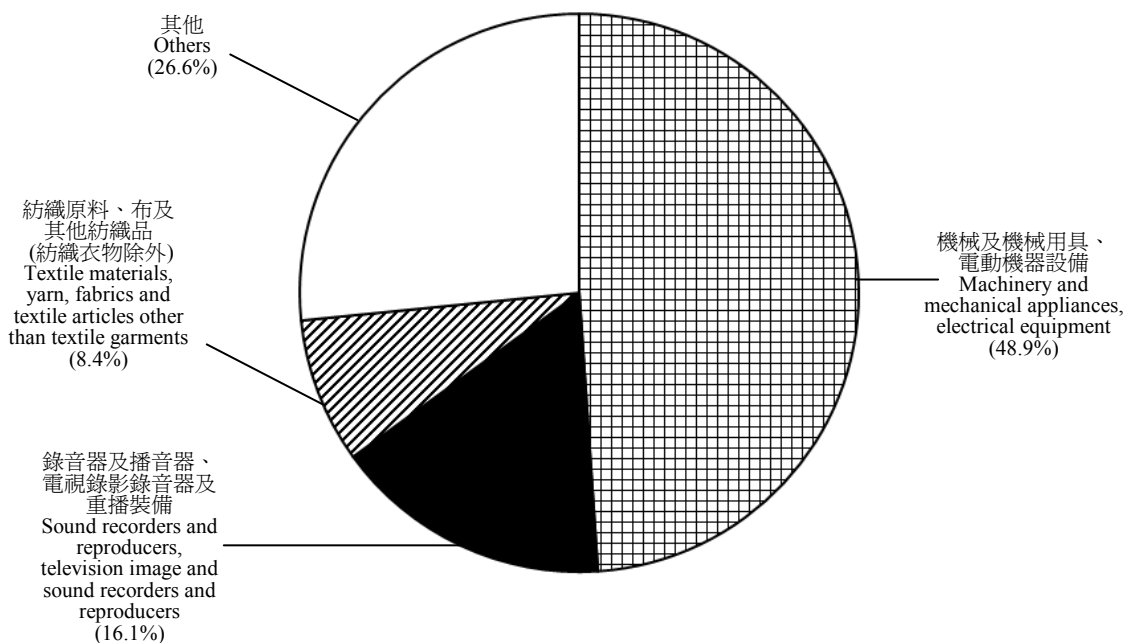
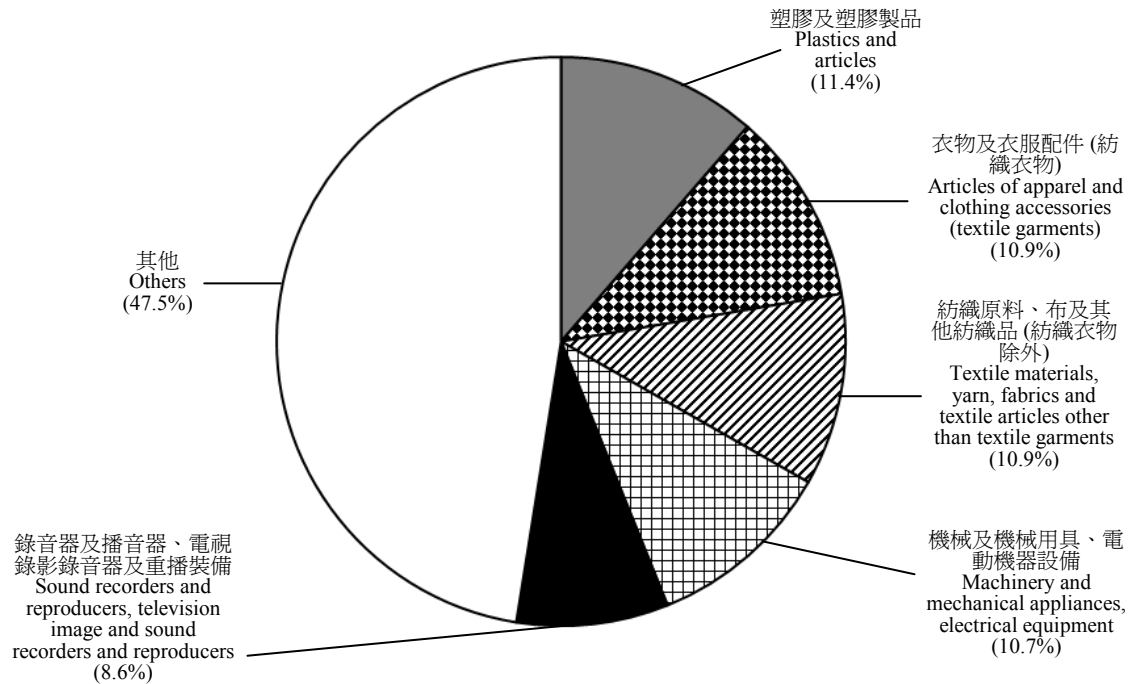
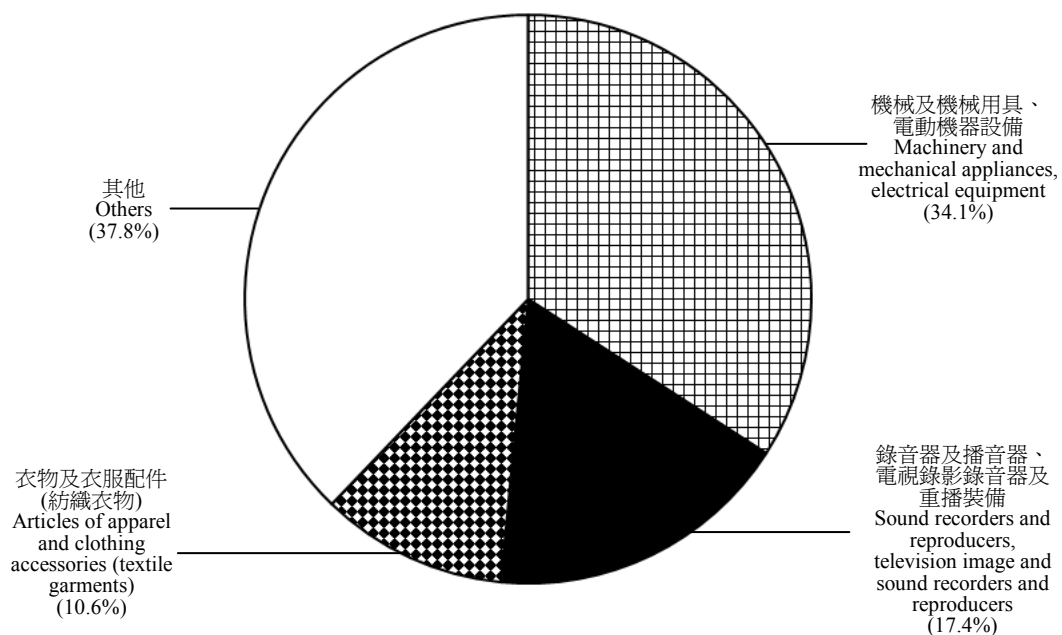


圖 1 (續) 按主要貨品類別劃分，以「來料加工」方式進行的外發加工貿易之比重  
 Chart 1 (cont'd) Proportion of outward processing trade under the arrangements of “processing and assembling” by major commodity group

輸往中國內地的港產出口貨品  
 Domestic exports to the mainland of China



從中國內地進口的貨品  
 Imports from the mainland of China



7. 按主要貨品類別劃分，從內地進口涉及外發加工，並以「來料加工」方式進行的貨品之貨值分析

7. Breakdown of value of imports from the Mainland involving OP under the arrangements of P&A by major commodity group

7.1 表 3 載列在 2011 年按主要貨品類別劃分，從內地進口涉及外發加工，並以「來料加工」方式進行的貨品之貨值分析，其估計貨值及所佔比重。

7.1 Table 3 presents the estimated value and proportion of breakdown of value of imports from the Mainland involving OP under the arrangements of P&A by major commodity groups in 2011.

表 3 按主要貨品類別劃分，從中國內地進口涉及外發加工，並以「來料加工」方式進行的貨品之貨值分析，其估計貨值及所佔比重

Table 3 Estimated value and proportion of breakdown of value of imports from the mainland of China involving outward processing under the arrangements of “processing and assembling” by major commodity group

百萬港元  
HK\$ million

主要貨品類別 Major commodity group	由港商採購用作加工的原料或半製成品 Raw materials or semi-manufactures procured by the Hong Kong traders for processing	由港商支付製成品的製造服務費用 Fees paid for manufacturing services by the Hong Kong traders for the processed goods	合計 Total
衣物及衣服配件（紡織衣物） Articles of apparel and clothing accessories (textile garments)	<b>39,716</b> (75.1%)	<b>13,171</b> (24.9%)	<b>52,886</b> (100.0%)
機械及機械用具、電動機器設備 Machinery and mechanical appliances, electrical equipment	<b>141,458</b> (83.4%)	<b>28,100</b> (16.6%)	<b>169,558</b> (100.0%)
錄音器及播音器、電視錄影錄音器及重播裝備 Sound recorders and reproducers, television image and sound recorders and reproducers	<b>73,606</b> (85.0%)	<b>12,983</b> (15.0%)	<b>86,589</b> (100.0%)
其他 Others	<b>150,773</b> (80.2%)	<b>37,116</b> (19.8%)	<b>187,889</b> (100.0%)
合計 Total	<b>405,553</b> (81.6%)	<b>91,370</b> (18.4%)	<b>496,923</b> (100.0%)

註釋：粗體數字為按主要貨品類別劃分，從中國內地進口涉及外發加工，並以「來料加工」方式進行的貨品之估計貨值。括號內數字則為相應的貨值分析佔相應的貨品類別的估計比重。

Note: Figures in bold type refer to the estimated values of breakdown of imports from the mainland of China involving outward processing under the arrangements of “processing and assembling” by major commodity group. Figures in brackets are the estimated proportions of corresponding breakdown in corresponding commodity group.

7.2 從內地進口涉及外發加工，並以「來料加工」方式進行的貨品之貨值分析，其所佔比重均在不同的主要貨品類別有所變化。例如，「由港商支付製成品的製造服務費用」的比重在 15%（「錄音器及播音器、電視錄影錄音器及重播裝備」）與 25%（「衣物及衣服配件（紡織衣物）」）之間。（表 3）

## 8. 闡釋統計調查結果應注意的事項

8.1 雖然上述統計調查結果有助於對內地及本港之間的貿易進行更透徹的分析，但讀者在比較輸往內地作外發加工，並以「來料加工」方式進行的貨值，和從內地進口涉及外發加工，並以「來料加工」方式進行的貨值時，必須注意下列各點：

- (i) 出口往內地作加工用途的貨品，經加工後最終未必會按照最初達成的合約安排再進口本港。該等合約安排可能由於生產過程中原料、組件或零件損耗、產品不符合規定標準或出現其他有較可觀利潤的安排等而作出改動；
- (ii) 出口往內地的貨品是以離岸價計算，而從內地進口的貨品則以到岸價計算；及
- (iii) 由原料或半製成品出口往內地進行加工，及至安排加工後的製成品從內地再進口本港的過程中，會有時間上的差距。

7.2 The proportions of breakdown of value of imports from the Mainland involving OP under the arrangements of P&A varied among different major commodity groups. For example, the proportion of “fees paid for manufacturing services by the Hong Kong traders for the processed goods” ranged from 15% (“Sound recorders and reproducers, television image and sound recorders and reproducers”) to 25% (“Articles of apparel and clothing accessories (textile garments)”). (Table 3)

## 8. Remarks for interpreting the survey results

8.1 While the survey results facilitate a more informed analysis of Hong Kong’s trade with the Mainland involving OP, users have to exercise caution in comparing statistics on the value of exports to the Mainland and the value of imports from the Mainland involving OP under the arrangements of P&A for the reasons mentioned below:

- (i) goods exported for processing in the Mainland may not eventually be re-imported into Hong Kong after processing as initially arranged under contractual terms. Subsequent changes in the contractual arrangement may occur as a result of damage of materials, parts or components in the course of production, products not meeting the required standards, or the emergence of other more profitable arrangement, etc.;
- (ii) exports to the Mainland are recorded in free on board (f.o.b.) value while imports from the Mainland are recorded in cost, insurance and freight (c.i.f.) value; and
- (iii) time lag exists between the exportation of raw materials or semi-manufactures to the Mainland for processing and the re-importation of processed goods from the Mainland into Hong Kong after processing.