According to Section 4 of the Prevention of Bribery Ordinance (the POBO), any public servant who, whether in Hong Kong or elsewhere, without lawful authority or reasonable excuse, solicits or accepts any advantage as an inducement to or reward for performing duties would be guilty of an offence; the offeror of the advantage would also be guilty of the same offence.

So what is "advantage"? Other than money, "advantage" also includes any gift, loan, employment, contract, service, favour, etc., irrespective of the value. No matter how small the value of the advantage is, there is a chance of breaching the law as long as corruption is involved. If the employees and members of public bodies want to accept work-related advantages, they must obtain written permission from the public bodies. Although the definition of advantage is extensive, it does not include "entertainment". According to the law, "entertainment" means the provision of food or drink for consumption on the occasion when it is provided, and of any other entertainment provided at the same time, such as live performance at a banquet. Even though the acceptance of entertainment is not an offence under the POBO, acceptance of frequent or lavish entertainment can easily make public servants feel obligated that may lead to the loss of objectivity in discharging their official duties, and even falling into corruption traps. Therefore, public servants must abide by the internal guidelines of their organisations, and avoid accepting entertainment recklessly.

Please remember that it is not a defence for corruption even if the recipient of a bribe claims to have no power or intention to carry out the act or has not in fact carried out the act. Custom in any trade or profession is not a defence for bribery either.