(1) Any agent who, without lawful authority or reasonable excuse, solicits or accepts any advantage as an inducement to or reward for or otherwise on account of his—
   (a) doing or forbearing to do, or having done or forborne to do, any act in relation to his principal’s affairs or business; or
   (b) showing or forbearing to show, or having shown or forborne to show, favour or disfavour to any person in relation to his principal’s affairs or business,
   shall be guilty of an offence.

(2) Any person, who, without lawful authority or reasonable excuse, offers any advantage to any agent as an inducement to or reward for or otherwise on account of the agent’s—
   (a) doing or forbearing to do, or having done or forborne to do, any act in relation to his principal’s affairs or business; or
   (b) showing or forbearing to show, or having shown or forborne to show, favour or disfavour to any person in relation to his principal’s affairs or business,
   shall be guilty of an offence.

(3) Any agent who, with intent to deceive his principal, uses any receipt, account or other document—
   (a) in respect of which the principal is interested; and
   (b) which contains any statement which is false or erroneous or defective in any material particular; and
   (c) which to his knowledge is intended to mislead the principal,
   shall be guilty of an offence.

(4) If an agent solicits or accepts an advantage with the permission of his principal, being permission which complies with subsection (5), neither he nor the person who offered the advantage shall be guilty of an offence under subsection (1) or (2).

(5) For the purpose of subsection (4) permission shall—
   (a) be given before the advantage is offered, solicited or accepted; or
   (b) in any case where an advantage has been offered or accepted without prior permission, be applied for and given as soon as reasonably possible after such offer or acceptance, and for such permission to be effective for the purpose of subsection (4), the principal shall, before giving such permission, have regard to the circumstances in which it is sought.

‘Advantage’ means:
   (a) any gift, loan, fee, reward or commission consisting of money or of any valuable security or of other property or interest in property of any description;
   (b) any office, employment or contract;
   (c) any payment, release, discharge or liquidation of any loan, obligation or other liability, whether in whole or in part;
   (d) any other service, or favour (other than entertainment), including protection from any penalty or disability incurred or apprehended or from any action or proceedings of a disciplinary, civil or criminal nature, whether or not already instituted;
   (e) the exercise or forbearance from the exercise of any right or any power or duty; and
   (f) any offer, undertaking or promise, whether conditional or unconditional, of any advantage within the meaning of any of the preceding paragraphs (a), (b), (c), (d) and (e),
but does not include an election donation within the meaning of the Elections (Corrupt and Illegal Conduct) Ordinance (Cap. 554), particulars of which are included in an election return in accordance with that Ordinance.

‘Entertainment’ means:
The provision of food or drink, for consumption on the occasion when it is provided, and of any other entertainment connected with, or provided at the same time as, such provisions.

Section 19
In any proceedings for an offence under this Ordinance, it shall not be a defence to show that any such advantage as is mentioned in this Ordinance is customary in any profession, trade, vocation or calling.