Macau's Gaming Industry: Achievements and Challenges

Zeng Zhonglu (pp. 539)

Macau's gamig industry has been opened for international operators for more than 10 years. The opening has brought great development to Macau. The most important contributions of the industry after opening are in increasing government tax revenue, more employment opportunities for residents and higher income for casino employees. But two most important objectives of opening market have failed to come true. The development of the gaming industry failed to bring along the development of other industries and to help diversify Macau's economy. Macau has to realy more on gamging industry for its GDP and government tax revenue, and the whole sale, retail and food and beverage industries which are believed most likely to benefit from the growth of the gaming don't show better growth results than these industries in Mainland China which had no gaming industry. The main causes of the failure can be traced to the defects in government management, which include lacking strategic planning for the industry, failure to take measures to put the goals into reality and lacking performance evaluation mechanism. As Macau's gaming industry is facing ever more fierce competition from neighbouring countries or areas, Macau government needs to improve its governace in order to enhance competitiveness of the industry.

The Prospect of the Archaeological Work under the vision of "Macau Cultural Heritage Protection Act"

Kuan Chon Hong (pp. 557)

Macao "Cultural Heritage Protection Law" went into effect on March 1, 2014. This is a milestone for the culture cause in Macao and it is benefit for the development of it healthy and sustainability. As an important part of the cultural heritage protection, the archaeological work is regulated by some special provisions in "Cultural Heritage Protection Law". Decree No. 34/76/M, 56/84/M and 83/92/M were the decrees of cultural heritage protection before 2014, and there are some provisions about how to regulate the archaeological work in Macao. In order to realize the prospect of archeology under the guide of "Cultural Heritage Protection Law", this article will attempt to compare these decrees with "Cultural Heritage Protection Law", and explain the dif-

ferences of how to formulate the archaeological relic protection list, the regulation of archaeological work, the notification mechanism for archaeological discoveries.

The Impact on the Urban planning law of the legal status of the Land Division

Shen Yunqiao (pp.571)

The Land Act of Macau 1980 divided the land into public property land of the region, private property land of the region and private land. Macao Special Administrative Region set a new land law follows this classification in 2013. There is crack between the classification and Macao Special Administrative Region Basic Law and the provisions of the City Planning Act 2013. Therefore, it's worth exploring that whether the above division is surviving rationality, or legitimacy. What we should face up to is that the positioning and function of the City Planning Law depend on the classification of the legal status of the land. For the purposes of the current legal system in Macau, the land law is a direct tool for city planning law, and the real core of the city planning law is to how to plan the land's use. When the government amends the law in the future, it should repeal the division of public property land of the region, private property land of the region and private land, and divide the land into state-owned land and private land.

Brief Discussion about the Competition between the present System of Expenses of Government Procurement and the Legal System of Public Finance

Tang, Tat Weng (pp. 587)

The present legal system of public finance was established in the early 1980s, with the Law of Base of Budget as the core, developing the System of Management of Public Finance, the Budget Law, Government Procurement Law and other relevant legislations. Under the same legal framework, the provisions together with relevant legal definitions and concepts of these legal instruments must be systematic and consistent. However, diversified legislations extending from the legal system of public finance are enacted and

published individually and in different time periods. Some of their provisions are expressly in contradiction, especially the concept of expenses in relation to the objects (goods, services and works) of government procurement. This concept appears inconsistence and irrational, leading to the legal meanings and administrative practices being unable to be effectively compatible between the legal system of public finance and system of expenses of government procurement. It is necessary to straighten out the problem, so that the two legal systems can regulate properly subject to substantive work.

Summary of "2014 Cross-strait Academic Conference on Enhancement of Public Governance"

Pang Xinxin (pp. 601)

The 2014 Cross-strait Academic Conference on Enhancement of Public Governance" was held on September of 17, 2014 and organized by the Public Administration and Civil Service Bureau MSAR (SAFP), the University of Macau and Association of Inter-regional Public Administration Studies of Macao.

More than 30 experts and scholars who come from China, Hong Kong, Macau and Taiwan, and more than hundred civil servants also was invited to share their views and experience of public governance. The topics about "Governance Improvement", "Regional Cooperation", "Strengthening Administrative Ethics" and "Human Resource Development in Public Administration" are crucial for the enhancement of governance capabilities of the SAR government will be discussed and this conference achieved fruitful results.

Understanding the Governmental Scale of Macau SAR from Multiple-dimensions

Yang Aiping (pp. 619)

Since it's return to China mainland in 1999, the government scale expansion problem of the Macao SAR is a high-profile and controversial topic. This paper argues that to understand and evaluate the Macao SAR government scale is a special and complicated problem; we cannot absolutely compare the size of institutions and the number of public staff. We Should have

a more rational and objective attitude to evaluate the government scale of Macau SAR comprehensively from the following dimensions: Firstly, different concepts of public servants have corresponding influence on the size of government statistic; Secondly, the relationship between the structural expansion of government scale and the overall scale expansion; Thirdly, the relationship between the basic (historical) scale and the overall (real) scale; Fourth, the relationship between the special political status of Macau SAR government and the government scale.

The Discussion of the Macao SAR "Revenue Code"

João António Valente Torrão

(pp. 631)

The following article was inspired by the news that the MSAR prepares to publish a Code of Fiscal Procedure. The author only had access to a project draft submitted in 2011, though, it seems there is a new project.

The article is divided into three parts.

The first is addressed to the notions of what it is a Code of Fiscal Procedure, exemplified with existing diplomas in various countries.

The second part is about how the tax procedure is regulated in the MSAR, focusing on the existence of many rules inconsistencies and contradictions.

Finally, in the third part, we make a brief analysis of the project (presented in the Legislative Assembly in 2011 and later withdrawn), concluding that MSAR needs a regulation of this kind, and considering the presented project, it is positive and corresponds to what is regulated in other countries of the world, and can be improved.