



# 願景與使命

## VISION AND MISSION

### 願景 VISION

確保香港旅遊業的可持續發展，藉以推動經濟增長並提升香港形象

To ensure sustainable development of the Hong Kong travel industry that drives economic growth and promotes the image of Hong Kong

### 使命 MISSION

鼓勵並監管旅遊企業及業界人士以專業及負責任的方式經營業務與從事活動

To encourage and regulate travel enterprises and trade practitioners to conduct business and activities in a responsible and professional manner



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# 主席的話 CHAIRMAN'S MESSAGE



於2011年，政府就檢討香港旅遊業的營運及監管架構進行公眾諮詢。政府在充分考慮所收集的意見後，決定成立旅遊業監管局（旅監局）。繼立法會於2019年12月通過《2019年〈旅遊業條例〉（生效日期）公告》後，行政長官在2020年1月委任了旅監局的成員。作為一個新法定機構——旅監局主要負責旅行代理商、導遊和領隊的發牌和監管事宜。全面發牌及監管制度的落實，將提供必須的基礎以提升持牌人的專業水平和操守，促進旅遊業的長遠可持續發展。

In 2011, the Government conducted a public consultation on the review of the operation and regulatory framework of Hong Kong's travel industry. Having duly considered the views gathered, the Government decided to set up the Travel Industry Authority (Authority). Following the Legislative Council's passage of the Travel Industry Ordinance (Commencement) Notice 2019 in December 2019, the Chief Executive appointed in January 2020 members of the Authority. As a new statutory body, the Authority is primarily responsible for the licensing and regulation of travel agents, tourist guides and tour escorts. Implementation of a comprehensive licensing and regulatory regime will provide the essential infrastructure for enhancing the professional standards and conduct of licensees and promoting the sustainable development of the travel industry in the long run.



本人非常榮幸獲行政長官委任為旅監局首任主席，亦很高興能藉此機會呈上旅監局第二份年報，向大家概述旅監局2020至21年度的工作。

旅監局自2020年1月舉行了首次會議後，一直致力推展全面實施新監管制度的各項籌備工作。我們成立了六個委員會，分別是紀律委員會、守則及指引委員會、牌照委員會、賠償委員會、發展委員會和機構事務委員會，分別履行旅監局不同範疇的職責。各委員會盡心盡力，審議和通過了一系列事宜，包括旅監局的工作計劃、管治架構、議事規則、利益申報機制及多項有關機構行政的事務。

我們前期的努力無疑為我們第二年度的工作打好了根基。於報告期內，我們為旅監局物色了一個長期的辦事處，並成立了行政辦事處。我們亦招聘了行政總裁和三個部門（分別為監管事務部、執行部和機構事務部）的多名人員。行政辦事處一直與香港旅遊業議會（旅議會）和旅行代理商註冊處（註冊處）保持緊密聯繫，確保過渡安排周詳順利。

I am very honoured to be appointed by the Chief Executive as the first Chairman of the Authority and it is my great pleasure to present the second Annual Report for the year 2020-21.

Since its first meeting in January 2020, the Authority has been committed to taking forward various preparations in relation to the full implementation of the new regulatory regime. The Authority has set up six committees, namely, the Disciplinary Committee, Codes and Guidelines Committee, Licensing Committee, Compensation Committee, Development Committee and Corporate Services Committee to discharge the Authority's responsibilities under different areas. The Committees worked diligently to examine and approve various matters, including the Authority's work plan, governance framework, rules of procedures, mechanism on declaration of interests, and a number of corporate administrative matters.

Our initial efforts undoubtedly laid a solid foundation for our second year's work. During the reporting period, we secured a long-term office for the Authority and set up the Executive Office. We recruited the Executive Director and a number of staff members of the three divisions, namely the Regulatory Affairs Division, Operations Division and Corporate Services Division. The Executive Office has been in close liaison with the Travel Industry Council of Hong Kong (TIC) and the Travel Agents Registry (TAR) to ensure detailed and smooth transitional arrangements.







六個委員會亦一直不遺餘力，努力履行職責，如聘用各種必需的服務包括外聘法律服務以草擬《旅遊業條例》(第634章)(《條例》)的附屬法例；制定有關規管旅行代理商、導遊及領隊的指引、指令及行為守則；為研訊委員會擬訂處理持牌人的紀律個案以及處分的程序。委員會亦已就旅遊業賠償基金<sup>1</sup>(賠償基金)和旅遊業發展基金<sup>2</sup>(發展基金)的財務管理事宜以及發展基金的指引、申請流程及評估準則展開前期籌備工作。

The six committees have also worked tirelessly to fulfil their duties, for example, acquiring various essential services such as legal drafting of the subsidiary legislation under the Travel Industry Ordinance [Cap. 634] (the Ordinance); devising guidelines, directives and codes of conduct for the regulation of travel agents, tourist guides and tour escorts; as well as developing procedures for inquiry committees for disciplinary cases against licensees and procedures to deal with disciplinary actions against licensees. Initial preparations have also been made to consider the financial management of the Travel Industry Compensation Fund<sup>1</sup> (TICF) and the Travel Industry Development Fund<sup>2</sup> (TIDF) as well as guidelines, application procedures and evaluation criteria of TIDF.

<sup>1</sup> 賠償基金主要是為外遊旅客提供保障，包括提供特惠賠償予損失外遊費的外遊旅客（常見於旅行代理商倒閉），及於旅行代理商提供或舉辦的外遊活動中意外傷亡的外遊旅客。旅監局將從《旅行代理商條例》（第218章）成立的賠償基金管理委員會接掌關於持有、管理和運用賠償基金的權力。

<sup>1</sup> TICF is mainly to offer protection to outbound travellers, including providing ex gratia payment to outbound travellers who suffer loss of outbound fares (commonly arisen from default of travel agents), and to outbound travellers who sustain personal injuries or death in accidents during outbound activities provided or organised by travel agents. The Authority will take over the powers to hold, manage and apply TICF from the TICF Management Board established by the Travel Agents Ordinance [Cap. 218].

<sup>2</sup> 根據《條例》第145(2)(a)條，旅監局可按商務及經濟發展局局長指明的某個百分比，撥出賠償基金中的款額，以支援旅遊業的持續發展。

<sup>2</sup> In accordance with section 145(2)(a) of the Ordinance, the Authority may set aside a certain percentage of the Compensation Fund as specified by the Secretary for Commerce and Economic Development for supporting the continuous development of the travel industry.



來年，旅監局將繼續與業界緊密聯繫，並與持份者保持溝通，以了解他們對制定未來監管及相關安排的意見，例如規管入境旅行團在安排下光顧的商店的行政計劃。我們亦會研究賠償基金的管理事宜。

我對籌備工作進度感到滿意，並感謝旅監局成員的寶貴時間、無私的支持、毫無保留和坦率地分享意見和經驗，以及對旅監局工作和目標的全情投入。我亦非常感謝政府在各項籌備工作上的支持。

2020年对大家來說並不輕鬆，各行各業面對巨大的挑戰，尤其是旅遊業。我相信隨著來年的展開，它將會帶來希望和祝福，而陷入困境的旅遊業亦會在跨境旅遊逐步恢復後得以復甦和反彈，重拾活力與生機。

In the coming year, the Authority will continue to communicate with the industry closely and maintain dialogue with stakeholders to gauge their views for drawing up the future regulatory and related arrangements, such as the administrative scheme for regulating shops that inbound tour groups are arranged to patronise. We will also look into the management of TICF.

I am pleased with the progress of preparatory work and I am grateful to my fellow members of the Authority for their valuable time, unreserved support, the full and candid exchange of views and experience, and their devotion to the work and objectives of the Authority. I am also very thankful for the support rendered by the Government on various preparation work.

2020 was not an easy year, and all industry sectors, in particular the travel industry, faced severe challenges. I believe that as the coming year unfolds, it will bring hope and blessings, and the Hong Kong's embattled travel industry will recover and bounce back with resilience and energy after the gradual resumption of cross-border/boundary travel.

# 行政總裁的話 EXECUTIVE DIRECTOR'S MESSAGE



方安妮女士  
Ms Annie FONDA  
**行政總裁**  
**Executive Director**

我很高興能藉此機會呈上旅監局第二份年報，概述截至 2021 年 3 月 31 日的年度工作。

It gives me great pleasure to present the second Annual Report of the Authority in respect of its operation for the year ended 31 March 2021.

過去的一年對旅監局來說挑戰重重。我們忙於成立行政辦事處以盡早籌備旅監局的運作和實施新規管制度。在我到任前，各委員會已進行大量準備工作，例如制定旅監局的管治架構和工作計劃、建立內部行政、人事、會計、財務管理、物料、員工薪酬方案和採購的規則和程序。籌備工作亦包括草擬附屬法例、行為守則、指引以及指令。我們進行了一系列行政工作如採購物料和設備及建立資訊科技系統，以支援辦公室運作，亦制定了員工招聘的策

The past year was full of challenges to the Authority. We were busy establishing the Executive Office to make early preparations for the operation of the Authority and implementation of the new regulatory regime. Before my appointment to the office, a great deal of preparatory work had been done by various committees, such as formulating the governance framework and work plans for the Authority, establishing internal administrative, personnel, accounting, financial management, stores, staff remuneration packages, and procurement rules and procedures. Preparatory work also included formulating the subsidiary legislation, codes of conduct, guidelines as well as directives. Efforts were made in accomplishing administrative tasks, such as procuring stores and equipment and establishing an information technology system to support the office operation, formulating strategies, time





略、時間表和程序。同時，我們進行各方面的聯繫工作，包括到訪旅議會和註冊處，了解其各自的業務流程、工作流程和系統，以規劃平穩的過渡安排。

來年，我們將制定紀律和發牌框架，讓旅監局作好準備，分別從旅議會和註冊處接手規管業界和發牌的職能，以及全面實施新監管制度。我們亦將會就附屬法例以及行為守則、指引和指令諮詢業界。

本人衷心感謝旅監局一眾同事的審慎考量、精銳判斷和觀察，並感謝各政府機構、公私營機構，特別是旅遊事務署、註冊處及旅議會為我們提供堅實支持和適時支援。來年，本人與一眾同事定將竭盡所能，讓過渡安排得以順利高效地進行，為旅監局在2022年全面落實新規管制度做好準備。

frame and procedures for staff recruitment. In addition, we had liaison with various parties, including visits to TIC and TAR for familiarising with their respective business processes, workflows and systems to plan for smooth transitional arrangements.

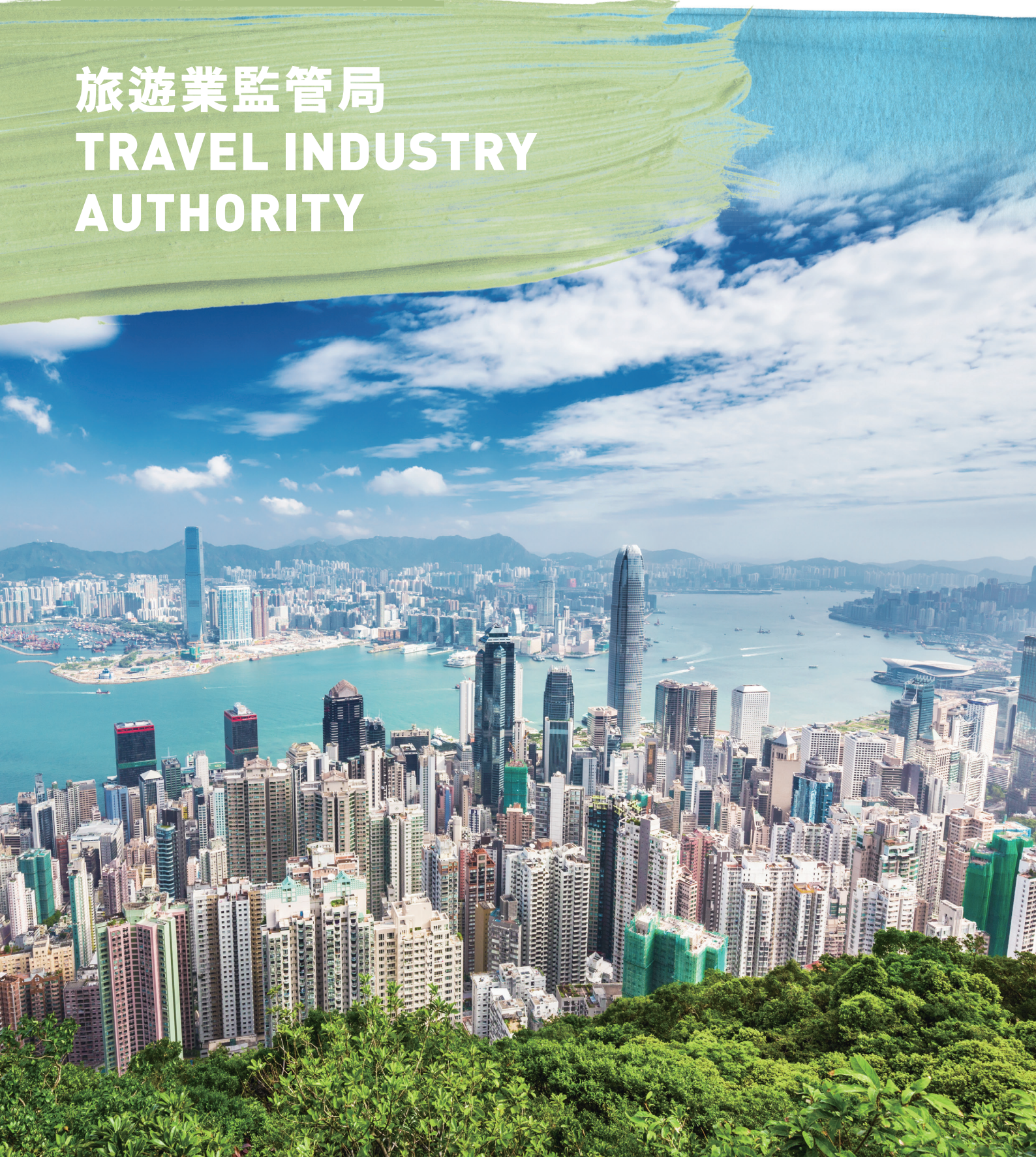
In the coming year, we will be working on the disciplinary and licensing frameworks to prepare the Authority for taking over the trade regulatory and licensing functions from TIC and TAR respectively for the full implementation of the new regulatory regime. We will also consult the trade regarding the subsidiary legislation as well as codes of conduct, guidelines and directives.

I would like to convey my sincere thanks to colleagues in the Authority for their careful thoughts and astute judgement and observations, and to various government agencies, public and private corporations and in particular, the Tourism Commission, TAR and TIC, for their staunch support and timely assistance. In the coming year, my colleagues and I will strive to do our very best to enable a smooth and efficient transition to prepare for the Authority's full implementation of the new regulatory regime in 2022.





# 旅遊業監管局 TRAVEL INDUSTRY AUTHORITY





## 關於旅遊業監管局

旅監局是根據《條例》於2020年1月成立的新法定監管機構，主要負責有關旅行代理商、導遊和領隊的發牌和規管事宜。它亦負責提升旅遊業從業員的誠信、能力和專業水平，並將透過行政計劃規管入境旅行團在安排下光顧的商店。此外，它亦負責管理賠償基金，為已購買出境旅遊套票的外遊旅客提供保障。

旅監局的成員由行政長官根據《條例》委任。目前成員共有30名，來自香港各界，任期為兩年，由2020年1月1日起生效。

實施《條例》下的新監管制度後，旅監局將會從旅議會和註冊處分別接手規管和發牌的職能。

## 法定職能

旅監局是根據《條例》第150條成立的法人團體，其主要職能是：

- (a) 推動以下人士行事持正，並提高其能力及專業水平 –
  - (i) 旅行代理商；
  - (ii) 導遊；及
  - (iii) 領隊；
- (b) 就入境旅行團在安排下光顧商店，規管該等商店；

## About the Travel Industry Authority

Established in January 2020, the Authority is a new statutory regulatory body established under the Ordinance. It is primarily responsible for the licensing and regulation of travel agents, tourist guides and tour escorts. It is responsible for promoting the integrity, competence and professionalism of the travel industry practitioners and will regulate shops that inbound tour groups are arranged to patronise through an administrative scheme. In addition, it will also be responsible for managing TICF which provides protection for outbound travellers purchasing outbound packages.

Members of the Authority are appointed by the Chief Executive in accordance with the Ordinance. The Authority currently comprises 30 members from various sectors of Hong Kong, with a two-year term starting from 1 January 2020.

With the implementation of the new regulatory regime under the Ordinance, the Authority will take over the regulatory and licensing functions from TIC and TAR respectively.

## Statutory Functions

The Authority is a body corporate established under section 150 of the Ordinance. Its major functions are:

- (a) To promote the integrity, competence and professionalism of –
  - (i) Travel agents;
  - (ii) Tourist guides; and
  - (iii) Tour escorts;
- (b) To regulate shops that inbound tour groups are arranged to patronise in relation to that patronage;



- |                                                                |                                                                                                                                                  |
|----------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|
| (c) 就關乎規管以下人士的事宜，向特區政府提供意見—                                    | (c) To advise the Government on matters relating to the regulation of –                                                                          |
| (i) 旅行代理商；                                                     | (i) Travel agents;                                                                                                                               |
| (ii) 導遊；及                                                      | (ii) Tourist guides; and                                                                                                                         |
| (iii) 領隊；                                                      | (iii) Tour escorts;                                                                                                                              |
| (d) 接收和處理牌照申請；                                                 | (d) To receive and process applications for licences;                                                                                            |
| (e) 發出、修訂、撤銷和暫時吊銷牌照，以及將牌照續期；                                   | (e) To issue, renew, amend, revoke and suspend licences;                                                                                         |
| (f) 施加該局認為適當的牌照條件；                                             | (f) To impose licence conditions that it considers appropriate;                                                                                  |
| (g) 持有、管理和運用賠償基金；及                                             | (g) To hold, manage and apply the Compensation Fund;                                                                                             |
| (h) (在不局限以上各段的原則下) 執行由本條例或其他條例賦予旅監局的任何職能，或根據本條例或其他條例賦予該局的任何職能。 | (h) [Without limiting the above paragraphs] to perform any function conferred on the Authority by or under the Ordinance or any other Ordinance. |



## 財務安排

政府於2020年2月向旅監局撥款3.5億港元為其種子基金，以支持旅監局初期營運。旅監局長遠會以自負盈虧的方式運作。它的主要收入來源是旅行代理商就所收外遊費向局方繳付的徵費（旅監局徵費）、牌照費用，以及內地入境旅行團登記費。

## Financial Arrangements

The Government allocated HK\$350 million to the Authority in February 2020 as its seed money to support the initial operation of the Authority, and the Authority will run on a self-financing basis in the long run. The Authority's major sources of revenue will be levies on outbound fares received by travel agents (Authority levies), licence fees, and registration fees on inbound tour groups from the Mainland.



# 機構管治 CORPORATE GOVERNANCE





## 旅監局的成員

旅監局共有30名成員，分別為主席、副主席（旅遊事務專員）、13名業界成員和15名非業界成員。成員的任期為兩年，自2020年1月1日起生效。

業界成員包括經營入境和外遊旅行代理商業務的人士、導遊和領隊，以及旅議會理事會的理事。有關委任使旅監局有廣泛及平衡的業界代表性。非業界成員來自各行各業，並以其在法律、會計、金融、教育、消費者事務或一般管理方面的知識或專業經驗等專長和經驗為旅監局提供寶貴的建議，從而幫助旅監局有效地接收業外的不同意見，協助其履行各項職能。

## Membership of the Authority

The Authority has 30 members, comprising the Chairman, the Vice-chairman (the Commissioner for Tourism), 13 trade members and 15 non-trade members. They are appointed for a period of two years with effect from 1 January 2020.

The trade members comprise individuals who are engaged in inbound and outbound travel agent business, tourist guides and tour escorts, and members of the Board of Directors of TIC. Such appointments enable the Authority to have a balanced representation from a broad spectrum of the trade. The non-trade members come from various fields and can provide invaluable advice to the Authority with their expertise and experience from the fields of law, accountancy, finance, education, consumer affairs or general administration or professional experience, thereby helping the Authority to effectively gauge different views from outside the trade to assist its discharge of different functions.



## 旅監局的成員

## Membership of the Authority

成員名單如下：

The list of members is as follows:

<b>主席 Chairman:</b>	馬豪輝先生，GBS, JP	Mr MA Ho-fai, GBS, JP
<b>副主席 Vice-chairman:</b>	黃智祖先生，JP	Mr Joe WONG Chi-cho, JP
<b>業界成員 Trade Members:</b>	徐王美倫女士	Mrs Gianna HSU WONG Mei-lun
	梁港蘭女士	Ms Lanny LEUNG Kong-lan
	梁耀霖先生，MH	Mr Paul LEUNG Yiu-lam, MH
	馬煜文先生	Mr Martin MA Yuk-man
	彭早敏博士	Dr Priscilla POON Chau-min
	沈朝生先生	Mr Jason SHUM Jiu-sang
	蘇嘉媛女士	Ms Catherine SO
	鄧余莉華女士	Mrs Ann TANG YU Li-hua
	謝潤生先生	Mr TSE Yun-sang
	黃進達先生，JP	Mr Jason WONG Chun-tat, JP
	黃嘉毅先生	Mr WONG Ka-ngai
	胡兆英先生，BBS, MH, JP	Mr Michael WU Siu-ieng, BBS, MH, JP
	姚柏良先生，MH	Mr Perry YIU Pak-leung, MH



## 旅監局的成員（續）

## Membership of the Authority (continued)

非業界成員 Non-trade Members:	周雪鳳女士	Ms Dilys CHAU Suet-fung
	程劍慧女士	Ms Kerry CHING Kim-wai
	范凱傑先生	Mr Alex FAN Hoi-kit
	徐惠群教授	Professor Cathy HSU Hui-chun
	葉傲冬先生，JP	Mr Chris IP Ngo-tung, JP
	林凱章先生，JP	Mr Victor LAM Hoi-cheung, JP
	林詩棋先生	Mr Kevin LAM Sze-cay
	梁家駒先生，JP	Mr Johnny LEUNG Ka-kui, JP
	李華明先生，SBS, JP	Mr Fred LI Wah-ming, SBS, JP
	廖玉玲女士，JP	Ms Elaine LIU Yuk-ling, JP
	麥磊明博士	Dr Barry MAK Lui-ming
	唐偉邦先生	Mr James TONG Wai-pong
	黃錦沛先生，BBS, JP	Mr Wilfred WONG Kam-pui, BBS, JP
	黃冠文先生，BBS, MH, JP	Mr Adrian WONG Koon-man, BBS, MH, JP
	楊傳亮先生，BBS, JP	Mr Charles YANG Chuen-liang, BBS, JP

# 旅監局的成員 (截至 2021 年 3 月 31 日)

## MEMBERSHIP OF THE AUTHORITY (AS AT 31 MARCH 2021)



**1** 林詩棋先生  
Mr Kevin LAM Sze-cay

**2** 周雪鳳女士  
Ms Dilys CHAU Suet-fung

**3** 梁家駒先生, JP  
Mr Johnny LEUNG Ka-kui, JP

**4** 黃智祖先生, JP  
Mr Joe WONG Chi-cho, JP

**5** 林凱章先生, JP  
Mr Victor LAM Hoi-cheung, JP

**6** 彭早敏博士  
Dr Priscilla POON Chau-min

**7** 徐惠群教授  
Professor Cathy HSU Hui-chun

**8** 梁耀霖先生, MH  
Mr Paul LEUNG Yiu-lam, MH

**9** 梁港蘭女士  
Ms Lanny LEUNG Kong-lan

**10** 黃進達先生, JP  
Mr Jason WONG Chun-tat, JP

**11** 謝潤生先生  
Mr TSE Yun-sang

**12** 李華明先生, SBS, JP  
Mr Fred LI Wah-ming, SBS, JP

**13** 范凱傑先生  
Mr Alex FAN Hoi-kit

**14** 沈朝生先生  
Mr Jason SHUM Jiu-sang

**15** 黃冠文先生, BBS, MH, JP  
Mr Adrian WONG Koon-man, BBS, MH, JP





**16** 馬豪輝先生，GBS, JP  
Mr MA Ho-fai, GBS, JP

**17** 廖玉玲女士，JP  
Ms Elaine LIU Yuk-ling, JP

**18** 黃錦沛先生，BBS, JP  
Mr Wilfred WONG Kam-pui, BBS, JP

**19** 楊傳亮先生，BBS, JP  
Mr Charles YANG Chuen-liang, BBS, JP

**20** 程劍慧女士  
Ms Kerry CHING Kim-wai

**21** 姚柏良先生，MH  
Mr Perry YIU Pak-leung, MH

**22** 麥磊明博士  
Dr Barry MAK Lui-ming

**23** 徐王美倫女士  
Mrs Gianna HSU WONG Mei-lun

**24** 唐偉邦先生  
Mr James TONG Wai-pong

**25** 鄧余莉華女士  
Mrs Ann TANG YU Li-hua

**26** 胡兆英先生，BBS, MH, JP  
Mr Michael WU Siu-ying, BBS, MH, JP

**27** 馬煜文先生  
Mr Martin MA Yuk-man

**28** 黃嘉毅先生  
Mr WONG Ka-ngai

**29** 葉傲冬先生，JP  
Mr Chris IP Ngo-tung, JP

**30** 蘇嘉媛女士  
Ms Catherine SO





**馬豪輝先生，GBS, JP**  
**Mr MA Ho-fai, GBS, JP**

**主席**  
**Chairman**

- 胡關李羅律師行高級合夥人  
Senior Partner, Woo Kwan Lee & Lo
- 港區全國人大代表  
Deputy, the National People's Congress of the People's Republic of China
- 中國委托公証人協會有限公司主席  
President, Association of China-Appointed Attesting Officers Limited
- 基本法研究中心副主席  
Vice Chairman, Basic Law Institute
- 保險業監管局非執行董事  
Non-executive Director, Insurance Authority
- 破產欠薪保障基金委員會主席  
Chairman, Protection of Wages on Insolvency Fund Board
- 香港旅遊業議會獨立理事  
Independent Director, Travel Industry Council of Hong Kong

**黃智祖先生，JP**  
**Mr Joe WONG Chi-cho, JP**

**副主席**  
**Vice-chairman**

- 商務及經濟發展局旅遊事務專員  
Commissioner for Tourism, Commerce and Economic Development Bureau

**徐王美倫女士**  
**Mrs Gianna HSU WONG Mei-lun**

**成員**  
**Member**

- 東和旅遊有限公司董事兼總經理  
Director & General Manager, Towa Tours Ltd
- 選舉委員會委員（旅遊界界別分組）  
[2017-2021]  
Member, Election Committee [Tourism Subsector] [2017-2021]
- 香港日本人旅客手配業社協會有限公司會長  
Chairman, Hong Kong Japanese Tour Operators Association Ltd
- 香港旅遊業議會副主席  
Deputy Chairman, Travel Industry Council of Hong Kong
- 旅遊業行業培訓諮詢委員會委員  
Member, Travel Industry Training Advisory Committee
- 前香港亞洲獅子會會長 [2009-2010]  
Ex-President, Hong Kong Asia Lions Club [2009-2010]





**梁港蘭女士**  
**Ms Lanny LEUNG Kong-lan**

成員  
Member

- 永安旅遊有限公司董事兼行政總裁  
Director & CEO, Hong Kong Wing On Travel Service Co Ltd
- 旅行社代理諮詢委員會委員  
Member, Advisory Committee on Travel Agents
- 香港中國旅遊協會有限公司副會長  
Vice Chairman, Hong Kong Association of China Travel Organisers Ltd
- 旅遊業行業培訓諮詢委員會委員  
Member, Travel Industry Training Advisory Committee
- 旅遊事務署旅遊業策略小組委員  
Member, Tourism Strategy Group of Tourism Commission

**梁耀霖先生，MH**  
**Mr Paul LEUNG Yiu-lam, MH**

成員  
Member

- 旅行世界有限公司董事總經理  
Managing Director, Holiday World Tours Ltd
- 職業安全健康局飲食業及旅遊業安全及健康委員會委員  
Member, Catering & Hospitality Services Safety & Health Committee of Occupational Safety & Health Council
- 選舉委員會委員（旅遊界界別分組）  
[2017-2021]  
Member, Election Committee [Tourism Subsector] [2017-2021]
- 香港旅行社協會有限公司理事  
Committee Member, Hong Kong Association of Travel Agents Ltd
- 香港入境旅遊接待協會有限公司主席  
Chairman, Hong Kong Inbound Travel Association Ltd
- 職業訓練局酒店業、飲食業及旅遊業訓練委員會委員  
Member, Hotel, Catering and Tourism Training Board of Vocational Training Council
- 社會企業研究院副院長  
Vice-chancellor, Social Enterprise Research Academy
- 香港旅遊業議會選舉產生理事  
Elected Director, Travel Industry Council of Hong Kong

**馬煜文先生**  
**Mr Martin MA Yuk-man**

成員  
Member

- 旅遊寶庫總經理  
General Manager, Tour Bank (HK) Travel Ltd
- 選舉委員會委員（旅遊界界別分組）  
[2017-2021]  
Member, Election Committee [Tourism Subsector] [2017-2021]
- 國際華商觀光協會有限公司名譽會長  
Hon President, International Chinese Tourist Association Ltd
- 中國人民政治協商會議第十二屆吉林省委員會委員  
Committee Member, the 12th Term of Jilin Province of the Chinese People's Political Consultative Conference
- 前職業訓練局酒店業、飲食業及旅遊業訓練委員會委員 [2017-2019]  
Former Member, Hotel, Catering and Tourism Training Board of Vocational Training Council [2017-2019]





**彭早敏博士**  
Dr Priscilla POON Chau-min

成員  
Member

- 世運顧問有限公司聯席董事  
Associate Director, Olympic Consultants Limited
- 香港註冊導遊協會副主席  
Vice Chairman, Hong Kong Association of Registered Tour Co-ordinators
- 香港公開大學李嘉誠專業進修學院校外評審員  
External Examiner, Li Ka Shing School of Professional and Continuing Education of The Open University of Hong Kong
- 香港大學專業進修學院兼職講師  
Part-time Lecturer, School of Professional and Continuing Education of The University of Hong Kong
- 旅遊業疫苗中心行政支援計劃委員 (2021)  
Member, Tourism Industry Community Vaccination Centres Administrative Services Scheme (2021)
- 前香港旅遊業議會推動成立旅遊業資歷架構專責小組組員 (2014-2015)  
Former Member, Formation of Travel Industry Qualification Framework Task Force of Travel Industry Council of Hong Kong (2014-2015)
- 前香港旅遊發展局高級經理 (2009-2011)  
Former Senior Manager, Hong Kong Tourism Board (2009-2011)

**沈朝生先生**  
Mr Jason SHUM Jiu-sang

成員  
Member

- 南華(快捷)旅行社有限公司執行董事  
Executive Director, Nan Hwa (Express) Travel Service Limited
- 選舉委員會委員(旅遊界界別分組) (2017-2021)  
Member, Election Committee (Tourism Subsector) (2017-2021)
- 香港旅行社協會有限公司當然委員  
Member (Ex-Officio), Hong Kong Association of Travel Agents Ltd
- 香港旅遊發展局成員  
Member, Hong Kong Tourism Board
- 香港旅遊業議會副主席  
Deputy Chairman, Travel Industry Council of Hong Kong
- 旅遊業行業培訓諮詢委員會委員  
Member, Travel Industry Training Advisory Committee

**蘇嘉媛女士**  
Ms Catherine SO

成員  
Member

- Expedia集團亞太區董事總經理  
Managing Director, APAC of Expedia Group
- 滬港青年會榮譽副會長  
Honorary Vice President, Hong Kong-Shanghai Youth Association
- 香港旅遊業議會出外旅遊委員會委員  
Member, Outbound Committee of Travel Industry Council of Hong Kong
- 香港總商會零售及旅遊委員會委員  
Member, Retail & Tourism Committee of The Hong Kong General Chamber of Commerce
- 前香港旅遊業議會票務委員會委員 (2017-2018)  
Former Member, Ticketing Committee of Travel Industry Council of Hong Kong (2017-2018)





**鄧余莉華女士**  
Mrs Ann TANG YU Li-hua

成員  
Member

- 香港專業導遊總工會主席  
Chairman, Hong Kong Professional Tourist Guides General Union
- 香港旅遊業議會訓練委員會及導遊及領隊審核委員會委員，以及規條委員會小組成員  
Member, Training Committee and Tourist Guide and Tour Escort Deliberation Committee, and Panel Member, Compliance Committee of Travel Industry Council of Hong Kong
- 前職業安全健康局飲食業及旅遊業安全及健康委員會副主席 (2016-2019)  
Former Vice Chairman, Catering & Hospitality Services Safety & Health Committee of Occupational Safety & Health Council (2016-2019)
- 前漁農自然護理署保護稀有動植物諮詢委員會成員 (2012-2018)  
Former Member, Endangered Species Advisory Committee of Agriculture, Fisheries and Conservation Department (2012-2018)
- 前香港旅遊業僱員總會副理事長 (2018-2019)  
Former Vice Chairman, Hong Kong Tourism Industry Employees General Union (2018-2019)

**謝潤生先生**  
Mr TSE Yun-sang

成員  
Member

- 香港(華語)導遊總工會主席  
Chairman, Hong Kong (Chinese) Tour Guides General Union
- 香港華商旅遊協會有限公司執行委員  
Executive Committee Member, The Federation of Hong Kong Chinese Travel Agents Ltd
- 香港入境團旅行社協會理事  
Executive Committee, Hong Kong Inbound Tour Operators Association
- 香港旅遊促進會理事會理事  
Board Member, Hong Kong Tourism Association
- 香港旅遊產業總工會主席  
Chairman, Hong Kong Tourism Industries General Union
- 香港旅遊業議會導遊及領隊審核委員會委員及規條委員會小組成員  
Member, Tourist Guide and Tour Escort Deliberation Committee, and Panel Member, Compliance Committee of Travel Industry Council of Hong Kong

**黃進達先生，JP**  
Mr Jason WONG Chun-tat, JP

成員  
Member

- 星馬旅行社有限公司總經理  
General Manager, Sin Ma Tours Ltd
- 旅遊事務署郵輪業諮詢委員會委員  
Member, Advisory Committee on Cruise Industry of Tourism Commission
- 旅行代理商諮詢委員會委員  
Member, Advisory Committee on Travel Agents
- 選舉委員會委員(旅遊界界別分組) (2017-2021)  
Member, Election Committee (Tourism Subsector) (2017-2021)
- 香港旅遊發展局成員  
Member, Hong Kong Tourism Board
- 旅遊事務署旅遊策略小組委員  
Member, Tourism Strategy Group of Tourism Commission
- 旅遊業賠償基金管理委員會委員  
Member, Travel Industry Compensation Fund Management Board
- 香港旅遊業議會主席  
Chairman, Travel Industry Council of Hong Kong
- 旅遊業行業培訓諮詢委員會副主席  
Vice Chairman, Travel Industry Training Advisory Committee





**黃嘉毅先生**  
**Mr WONG Ka-ngai**

成員  
Member

- 香港導遊總會理事長  
Chairman, Hong Kong Tour Guides General Union
- 港九勞工社團聯會服務行業委員會召集人  
Convenor, Services Industry Committee of The Federation of Hong Kong & Kowloon Labour Unions

**胡兆英先生，BBS, MH, JP**  
**Mr Michael WU Siu-ien,**  
**BBS, MH, JP**

成員  
Member

- 錦倫旅運有限公司董事總經理  
Managing Director, Gray Line Tours of Hong Kong Ltd
- 香港的士業議會獨立理事  
Independent Director, Hong Kong Taxi Council
- 香港旅遊業議會名譽顧問  
Honorary Advisor, Travel Industry Council of Hong Kong
- 前香港旅遊發展局成員 (2010-2016)  
Former Board Member, Hong Kong Tourism Board (2010-2016)
- 前香港旅遊業議會主席 (2009-2015)  
Former Chairman, Travel Industry Council of Hong Kong (2009-2015)

**姚柏良先生，MH**  
**Mr Perry YIU Pak-leung,**  
**MH**

成員  
Member

- 香港中國旅行社有限公司副董事長  
Deputy Chairman, China Travel Service (HK) Ltd
- 香港華商旅遊協會有限公司執行委員  
Executive Committee, The Federation of Hong Kong Chinese Travel Agents Ltd
- 香港中國旅遊協會有限公司副理事長  
Vice President, Hong Kong Association of China Travel Organisers Ltd
- 香港旅遊業議會出外旅遊委員會及訓練委員會委員  
Member, Outbound Committee and Training Committee of Travel Industry Council of Hong Kong
- 旅遊業行業培訓諮詢委員會委員  
Member, Travel Industry Training Advisory Committee





**周雪鳳女士**  
Ms Dilys CHAU Suet-fung

成員  
Member

- 安永合夥人  
Partner, Ernst & Young
- 存款保障上訴審裁處成員  
Member, Deposit Protection Appeals Tribunal
- 香港資優教育學苑董事  
Director, The Hong Kong Academy for Gifted Education
- 證券及期貨事務監察委員會程序覆檢委員會委員  
Member, Process Review Panel for the Securities and Futures Commission
- 香港電台顧問委員會成員  
Member, Radio Television Hong Kong Board of Advisors
- 紀律人員薪俸及服務條件常務委員會委員  
Member, Standing Committee on Disciplined Services Salaries and Conditions of Service
- 語文教育及研究常務委員會委員  
Member, Standing Committee on Language Education and Research
- 香港旅遊業議會獨立理事  
Independent Director, Travel Industry Council of Hong Kong



**程劍慧女士**  
Ms Kerry CHING Kim-wai

成員  
Member

- 香港年金有限公司非執行董事  
Non-Executive Director, HKMC Annuity Limited
- 保險事務上訴審裁處成員  
Member, Insurance Appeals Tribunal
- 證券及期貨事務監察委員會程序覆檢委員會成員  
Member, Process Review Panel for the Securities and Futures Commission
- 證券及期貨事務上訴審裁處成員  
Member, Securities and Futures Appeals Tribunal
- 旅遊業賠償基金管理委員會委員  
Member, Travel Industry Compensation Fund Management Board



**范凱傑先生**  
Mr Alex FAN Hoi-kit

成員  
Member

- 執業大律師  
Barrister-at-law
- 海南國際仲裁院院長  
President, Hainan International Arbitration Court
- 禁毒常務委員會成員  
Member, Action Committee Against Narcotics
- 上訴委員會(教育事宜)成員  
Member, Appeal Boards Panel (Education)
- 長期監禁刑罰覆核委員會委員  
Member, Long-term Prison Sentences Review Board
- 消費者訴訟基金管理委員會委員  
Member, Management Committee of the Consumer Legal Action Fund
- 香港房屋委員會資助房屋小組委員會委員  
Member, Subsidised Housing Committee of the Hong Kong Housing Authority
- 青年發展委員會委員  
Member, Youth Development Commission





**徐惠群教授**  
**Professor Cathy HSU Hui-chun**  
 成員  
 Member

- 香港理工大學酒店及旅遊業管理學院講座教授  
 Chair Professor, School of Hotel & Tourism Management of The Hong Kong Polytechnic University
- 上訴審裁團(建築物)成員  
 Member, Appeal Tribunal Panel (Buildings)
- 大律師紀律審裁團成員  
 Member, Barristers Disciplinary Tribunal Panel
- 國際旅遊學者協會名譽主席  
 Honorary Chairperson, International Society of Travel and Tourism Educators
- 旅遊管理主編  
 Editor-in-Chief, Tourism Management
- 前旅行代理商諮詢委員會委員 (2010-2016)  
 Former Member, Advisory Committee on Travel Agents (2010-2016)
- 前旅遊事務署旅遊業策略小組委員 (2008-2014)  
 Former Member, Tourism Strategy Group of Tourism Commission (2008-2014)

**葉傲冬先生，JP**  
**Mr Chris IP Ngo-tung, JP**  
 成員  
 Member

- 文匯報助理總編輯  
 Associate Editor-in-Chief, Wen Wei Po
- 藝術發展諮詢委員會委員  
 Member, Advisory Committee on Arts Development
- 基本法推廣督導委員會委員  
 Member, Basic Law Promotion Steering Committee
- 廉政公署社區關係市民諮詢委員會委員  
 Member, Citizens Advisory Committee on Community Relations of Independent Commission Against Corruption
- 康樂及文化事務署場地伙伴計劃委員會主席  
 Chairman, Committee on Venue Partnership of Leisure and Cultural Services Department
- 西九文化區管理局諮詢會成員  
 Member, Consultation Panel of the West Kowloon Cultural District Authority
- 油尖旺區撲滅罪行委員會委員  
 Member, District Fight Crime Committee (Yau Tsim Mong District)
- 香港房屋委員會委員  
 Member, Hong Kong Housing Authority
- 人力資源規劃委員會委員  
 Member, Human Resources Planning Commission
- 油尖旺南分區委員會委員  
 Member, Yau Tsim Mong South Area Committee

**林凱章先生，JP**  
**Mr Victor LAM Hoi-cheung, JP**  
 成員  
 Member

- 永和實業有限公司總經理  
 General Manager, Forward Winsome Industries Ltd
- 消費者委員會委員  
 Member, Consumer Council
- 廣東省政協委員  
 Member, Guangdong Provincial Committee of the Chinese People's Political Consultative Conference
- 紀律人員薪俸及服務條件常務委員會廉政公署人員小組委員會主席  
 Chairman, Independent Commission Against Corruption Sub-Committee of Standing Committee on Disciplined Services Salaries and Conditions of Service
- 香港品牌發展局推廣與國際事務委員會委員  
 Member, Promotion and International Affairs Committee of Hong Kong Brand Development Council
- 青少年罪犯問題常務委員會委員  
 Member, Standing Committee on Young Offenders
- 工業貿易諮詢委員會委員  
 Member, Trade and Industry Advisory Board





**林詩棋先生**  
**Mr Kevin LAM Sze-cay**

成員  
Member

- 花旗集團企業及投資銀行香港部首席營運官  
Chief Operating Officer, Hong Kong Corporate and Investment Banking, Citigroup
- 花旗集團私人銀行及企業投資銀行業務發展部亞太區主管  
Head, Business Development for Private Bank & Corporate and Investment Banking Asia Pacific of Citigroup
- 香港特別行政區行政會議成員、立法會議員及政治委任制度官員薪津獨立委員會委員  
Member, Independent Commission on Remuneration for Members of the Executive Council and the Legislature, and Officials under the Political Appointment System of the HKSAR
- 香港公益金投資小組委員會委員  
Member, Investment Committee of The Community Chest of Hong Kong
- 香港足球總會市務及傳訊委員會成員  
Member, Marketing and Communications Committee of Hong Kong Football Association
- 團結香港基金顧問  
Advisor, Our Hong Kong Foundation
- 香港特別行政區首長級薪俸及服務條件常務委員會委員  
Member, Standing Committee on Directorate Salaries and Conditions of Service of the HKSAR
- 旅遊業賠償基金主席  
Chairman, Travel Industry Compensation Fund Management Board

**梁家駒先生，JP**  
**Mr Johnny LEUNG Ka-kui, JP**

成員  
Member

- 梁家駒律師行律師  
Solicitor, Johnny K.K. Leung & Co
- 萬隆控股集團有限公司獨立非執行董事  
Independent Non-executive Director, Ban Loong Holdings Limited
- 時富投資集團有限公司獨立非執行董事  
Independent Non-executive Director, Celestial Asia Securities Holdings Ltd
- 中國司法部委托公證人  
China Appointed Attesting Officer
- 香港旅遊業議會獨立董事、規條委員會及修章委員會召集人  
Independent Director and Convenor of Compliance Committee and Constitution/By-law Committee of Travel Industry Council of Hong Kong
- 國際公證人  
Notary Public
- 品創控股有限公司獨立非執行董事  
Independent Non-executive Director, Phoenixtron Holdings Limited

**李華明先生，SBS, JP**  
**Mr Fred LI Wah-ming, SBS, JP**

成員  
Member

- 明理顧問服務有限公司董事  
Director, Fred Consultancy Company Ltd
- 私營骨灰安置所上訴委員會成員  
Member, Private Columbaria Appeal Board
- 漁業持續發展基金諮詢委員會委員  
Member, Sustainable Fisheries Development Fund Advisory Committee
- 前立法會議員 (1991-1997, 1998-2012)  
Former Legislative Council Member (1991-1997, 1998-2012)





**廖玉玲女士，JP**  
Ms Elaine LIU Yuk-ling, JP

成員  
Member

- 張奧偉爵士大律師事務所大律師  
Barrister-at-law, Sir Oswald Cheung's Chambers
- 行政上訴委員會副主席  
Deputy Chairman, Administrative Appeals Board
- 旅行代理商諮詢委員會委員  
Member, Advisory Committee on Travel Agents
- 稅務上訴委員會副主席  
Deputy Chairman, Board of Review (Inland Revenue Ordinance)
- 香港大學校董會委員  
Member (Ex Officio), Court of The University of Hong Kong
- 地產代理監管局主席  
Chairman, Estate Agents Authority
- 聯合調解專線辦事處副主席  
Vice Chairman, Joint Mediation Helpline Office
- 牌照上訴委員會主席  
Chairman, Licensing Appeals Board

**麥磊明博士**  
Dr Barry MAK Lui-ming

成員  
Member

- 香港理工大學酒店及旅遊業管理學院副教授  
Associate Professor, School of Hotel & Tourism Management of The Hong Kong Polytechnic University
- 旅行代理商諮詢委員會委員  
Member, Advisory Committee on Travel Agents
- 僱員再培訓局技術顧問(旅遊)  
Technical Advisor (Tourism), Employees Retraining Board
- 香港學術及職業資歷評審局專家(服務、商業及管理)  
Specialist (Services, Business and Management), Hong Kong Council for Accreditation of Academic & Vocational Qualifications
- 僱員再培訓局旅遊及酒店業諮詢網絡副召集人  
Vice Convenor, Industry Consultative Network of Tourism and Hotel of Employees Retraining Board
- 前香港大律師紀律審裁團成員(2008-2018)  
Former Member, Barristers Disciplinary Tribunal Panel (2008-2018)
- 前香港旅遊業議會獨立理事(2000-2006)  
Former Independent Director, Travel Industry Council of Hong Kong (2000-2006)

**唐偉邦先生**  
Mr James TONG Wai-pong

成員  
Member

- 香港太古集團有限公司公共事務董事  
Director Public Affairs, John Swire & Sons (HK) Ltd
- 香港理工大學工業及系统工程系諮詢委員會主席  
Chairman, Advisory Committee for the Department of Industrial and Systems Engineering of The Hong Kong Polytechnic University
- 香港公益金董事  
Board Member, The Community Chest of Hong Kong
- 選舉委員會委員(旅遊界界別分組)(2017-2021)  
Member, Election Committee [Tourism Subsector] (2017-2021)
- 香港總商會香港服務業聯盟執行委員會副主席  
Vice Chairman, the Hong Kong Coalition of Service Industries - Executive Committee of The Hong Kong General Chamber of Commerce
- 太古小學法團校董會校董  
Manager, Incorporated Management Committee of Taikoo Primary School
- 香港科技大學工學院工業諮詢委員會委員  
Member, Industrial Advisory Committee, School of Engineering of The Hong Kong University of Science and Technology
- 非物質文化遺產諮詢委員會委員  
Member, Intangible Cultural Heritage Advisory Committee
- 生活教育活動計劃主席  
Chairman, Life Education Activity Programme





**黃錦沛先生，BBS, JP**  
**Mr Wilfred WONG Kam-pui,**  
**BBS, JP**  
 成員  
 Member

- 雋思人才及商務顧問有限公司常務董事  
Managing Director, RESOLUTIONS HR & Business Consultancy Company Limited
- 旅行商諮詢委員會主席  
Chairman, Advisory Committee on Travel Agents
- 香港教育城董事會主席  
Chairman, Board of Directors of Hong Kong Education City
- 自資專上教育委員會成員  
Member, Committee on Self-financing Post-secondary Education
- 跨行業人力資源培訓諮詢委員會主席  
Chairman, Cross Industry Training Advisory Committee on HR Management
- 香港學術及職業資歷評審局大會成員  
Council Member, Hong Kong Council for Accreditation of Academic and Vocational Qualifications
- 香港會計師公會業外成員  
Council Member, Hong Kong Institute of Certified Public Accountants
- 肺塵埃沉着病補償基金委員會委員  
Member, Pneumoconiosis Compensation Fund Board
- 紀律人員薪俸及服務條件常務委員會委員  
Member, Standing Committee on Disciplined Services Salaries and Conditions of Service



**黃冠文先生，BBS, MH, JP**  
**Mr Adrian WONG Koon-**  
**man, BBS, MH, JP**  
 成員  
 Member

- 以立投資管理有限公司及新建業有限公司董事  
Director, VL Asset Management Limited and Abercan Limited
- 香港機場管理局董事會成員  
Member, Airport Authority Hong Kong
- 香港廉政公署防止貪污諮詢委員會主席及貪污問題諮詢委員會委員  
Chairman, Corruption Prevention Advisory Committee and Member (Ex Officio), Advisory Committee on Corruption of the Independent Commission Against Corruption



**楊傳亮先生，BBS, JP**  
**Mr Charles YANG Chuen-**  
**liang, BBS, JP**  
 成員  
 Member

- 楊錫禹會計師行獨資擁有人  
Sole Proprietor, S. Y. YANG & Company
- 其士國際集團有限公司獨立非執行董事  
Independent Non-Executive Director, Chevalier International Holdings Limited
- 香港公益金入會、預算及分配委員會主席及董事  
Chairman, Admissions, Budgets & Allocations Committee and Board Member of The Community Chest of Hong Kong
- 香港演藝學校校董會成員  
Member, Council of The Hong Kong Academy for Performing Arts
- 香港董事學會資深會員  
Fellow, The Hong Kong Institute of Directors
- 仁濟醫院管治委員會成員  
Member, Hospital Governing Committee of Yan Chai Hospital
- 英格蘭及威爾斯特許會計師公會及香港會計師公會執業會員  
Member, Institute of Chartered Accountants in England and Wales and Hong Kong Institute of Certified Public Accountants
- 保險事務上訴審裁處上訴委員團成員  
Panel Member, Insurance Appeals Tribunal
- 香港旅遊業議會獨立理事  
Independent Director, Travel Industry Council of Hong Kong



## 委員會

### 常設委員會

根據《條例》，旅監局可成立不同的委員會，就其職能範圍內的事宜，轉介予委員會考慮、研訊或處理。除了按《條例》成立的紀律委員會，旅監局亦成立了五個常設委員會，協助旅監局制定、管理和監督特定領域的政策。

五個常設委員會分別為：

1. 守則及指引委員會
2. 賠償委員會
3. 機構事務委員會
4. 發展委員會
5. 牌照委員會

紀律委員會和五個常設委員會有各自的職權範圍，主要職能及成員如下：

### 紀律委員會

此委員會主要負責處理紀律事宜，包括擬訂程序以處理紀律個案，設計和實施一套懲處制度，以用於針對持牌人的紀律制裁行動。委員會亦負責成立研訊委員會就持牌人的紀律個案作出研訊。

## Committees

### Standing Committees

According to the Ordinance, the Authority can establish different committees to refer a matter within the scope of its functions to a committee for consideration, inquiry or handling. Apart from the Disciplinary Committee set up in accordance with the Ordinance, the Authority has also established five standing committees to assist the Authority to formulate, administer and oversee policies in specific areas.

The five standing committees are:

1. Codes and Guidelines Committee
2. Compensation Committee
3. Corporate Services Committee
4. Development Committee
5. Licensing Committee

The Disciplinary Committee and the five standing committees have their own respective terms of reference. Their main functions and memberships are as follows:

### Disciplinary Committee

The main functions of this Committee are to deal with disciplinary matters including developing procedures to deal with disciplinary cases and designing and implementing a penalty system for disciplinary actions against licensees. The Committee is responsible for setting up inquiry committees for disciplinary cases against licensees.



## 成員

## Membership

主席 Chairman:	廖玉玲女士，JP	Ms Elaine LIU Yuk-ling, JP
副主席 Vice-chairmen:	麥磊明博士	Dr Barry MAK Lui-ming
	黃冠文先生，BBS, MH, JP	Mr Adrian WONG Koon-man, BBS, MH, JP
成員 Members:	周雪鳳女士	Ms Dilys CHAU Suet-fung
	程劍慧女士	Ms Kerry CHING Kim-wai
	范凱傑先生	Mr Alex FAN Hoi-kit
	徐惠群教授	Professor Cathy HSU Hui-chun
	葉傲冬先生，JP	Mr Chris IP Ngo-tung, JP
	林凱章先生，JP	Mr Victor LAM Hoi-cheung, JP
	梁家駒先生，JP	Mr Johnny LEUNG Ka-kui, JP
	梁耀霖先生，MH	Mr Paul LEUNG Yiu-lam, MH
	李華明先生，SBS, JP	Mr Fred LI Wah-ming, SBS, JP
	馬煜文先生	Mr Martin MA Yuk-man
	沈朝生先生	Mr Jason SHUM Jiu-sang
	蘇嘉媛女士	Ms Catherine SO
	鄧余莉華女士	Mrs Ann TANG YU Li-hua
	唐偉邦先生	Mr James TONG Wai-pong
	謝潤生先生	Mr TSE Yun-sang
	黃進達先生，JP	Mr Jason WONG Chun-tat, JP
	黃嘉毅先生	Mr WONG Ka-ngai
	黃錦沛先生，BBS, JP	Mr Wilfred WONG Kam-pui, BBS, JP
	楊傳亮先生，BBS, JP	Mr Charles YANG Chuen-liang, BBS, JP



## 守則及指引委員會

此委員會負責設立和檢討有關規管旅行代理商、導遊及領隊的指引、指令及行為守則。委員會亦負責設立和實施行政計劃，以規管入境旅行團在安排下光顧的商店。

## Codes and Guidelines Committee

This Committee is responsible for establishing and reviewing guidelines, directives and codes of conduct regulating travel agents, tourist guides and tour escorts. The Committee is also responsible for setting up and implementing an administrative scheme for regulating shops that inbound tour groups are arranged to patronise.

## 成員

## Membership

<b>主席 Chairman:</b>	梁家駒先生，JP	Mr Johnny LEUNG Ka-kui, JP
<b>副主席 Vice-chairmen:</b>	徐王美倫女士	Mrs Gianna HSU WONG Mei-lun
	梁耀霖先生，MH	Mr Paul LEUNG Yiu-lam, MH
<b>成員 Members:</b>	程劍慧女士	Ms Kerry CHING Kim-wai
	范凱傑先生	Mr Alex FAN Hoi-kit
	葉傲冬先生，JP	Mr Chris IP Ngo-tung, JP
	李華明先生，SBS, JP	Mr Fred LI Wah-ming, SBS, JP
	廖玉玲女士，JP	Ms Elaine LIU Yuk-ling, JP
	蘇嘉媛女士	Ms Catherine SO
	鄧余莉華女士	Mrs Ann TANG YU Li-hua
	謝潤生先生	Mr TSE Yun-sang
	黃嘉毅先生	Mr WONG Ka-ngai
	黃冠文先生，BBS, MH, JP	Mr Adrian WONG Koon-man, BBS, MH, JP
	楊傳亮先生，BBS, JP	Mr Charles YANG Chuen-liang, BBS, JP



## 賠償委員會

此委員會負責按照《條例》的規定，考慮應否運用賠償基金處理外遊旅客申請特惠賠償的個案。委員會會就外遊旅客申請特惠賠償的個案決定特惠賠償額及按照《條例》的規定，考慮是否從賠償基金撥款支付旅監局就賠償基金執行局方的職能時招致的開支。

## Compensation Committee

This Committee is responsible for considering whether TICF should be used to handle cases of outbound travellers applying for ex gratia payments in accordance with the Ordinance. The Committee will determine the amount of ex gratia payments for cases where outbound travellers apply for ex gratia payments and, in accordance with the provisions of the Ordinance, consider whether to allocate funds from TICF to cover the expenses incurred by the Authority in performing the functions of TICF.

## 成員

## Membership

<b>主席 Chairman:</b>	林詩棋先生	Mr Kevin LAM Sze-cay
<b>副主席 Vice-chairman:</b>	胡兆英先生，BBS, MH, JP	Mr Michael WU Siu-ieng, BBS, MH, JP
<b>成員 Members:</b>	范凱傑先生	Mr Alex FAN Hoi-kit
	徐惠群教授	Professor Cathy HSU Hui-chun
	沈朝生先生	Mr Jason SHUM Jiu-sang
	唐偉邦先生	Mr James TONG Wai-pong

## 機構事務委員會

此委員會負責處理旅監局行政、員工和資源相關事宜，及考慮有關旅監局的外務和宣傳事宜。委員會亦會處理有關旅監局的資金、賠償基金及發展基金的投資策略及財務管理事宜，並負責管理電子印花徵費系統。

## Corporate Services Committee

This Committee is responsible for administrative, staff and resource related matters, and considers matters related to the external affairs and publicity of the Authority. The Committee also deals with the funds of the Authority, the investment strategy, and the financial management of TICF and TIDF, and is responsible for managing the e-levy system.

## 成員

## Membership

<b>主席 Chairman:</b>	黃錦沛先生，BBS, JP	Mr Wilfred WONG Kam-pui, BBS, JP
<b>副主席 Vice-chairman:</b>	程劍慧女士	Ms Kerry CHING Kim-wai



## 機構事務委員會 (續)

## Corporate Services Committee (continued)

<b>成員 Members:</b>	周雪鳳女士	Ms Dilys CHAU Suet-fung
	范凱傑先生	Mr Alex FAN Hoi-kit
	徐王美倫女士	Mrs Gianna HSU WONG Mei-lun
	葉傲冬先生，JP	Mr Chris IP Ngo-tung, JP
	林詩棋先生	Mr Kevin LAM Sze-cay
	廖玉玲女士，JP	Ms Elaine LIU Yuk-ling, JP
	鄧余莉華女士	Mrs Ann TANG YU Li-hua
	唐偉邦先生	Mr James TONG Wai-pong

## 發展委員會

## Development Committee

此委員會負責處理發展基金的管理及運用事宜（除投資策略及財政管理外）。委員會將按需要考慮及制定發展基金的申請指引和程序、審核和資助的準則。委員會並會審核申請、就獲批申請訂出條款和條件以及資助金額發放的安排，並負責監督獲批項目的進度、成果和資助的發放。

This Committee is responsible for the management and use of TIDF (except for investment strategy and financial management). The Committee will consider and formulate, as necessary, guidelines and procedures for application of TIDF as well as criteria for evaluation and approval. The Committee will evaluate applications, set terms and conditions for approving applications, and arrangements for disbursement of funding. It will also oversee the progress and results of approved projects and funding disbursement.

## 成員

## Membership

<b>主席 Chairman:</b>	周雪鳳女士	Ms Dilys CHAU Suet-fung
<b>副主席 Vice-chairman:</b>	黃進達先生，JP	Mr Jason WONG Chun-tat, JP
<b>成員 Members:</b>	范凱傑先生	Mr Alex FAN Hoi-kit
	林凱章先生，JP	Mr Victor LAM Hoi-cheung, JP
	麥磊明博士	Dr Barry MAK Lui-ming
	彭早敏博士	Dr Priscilla POON Chau-min
	黃嘉毅先生	Mr WONG Ka-ngai
	姚柏良先生，MH	Mr Perry YIU Pak-leung, MH



## 牌照委員會

此委員會負責處理旅行代理商、導遊及領隊的牌照事宜。委員會亦會負責考慮有關導遊和領隊的試前訓練課程、領牌考試及持續專業進修計劃，以及旅行代理商獲授權代表的培訓課程事宜。

## Licensing Committee

This Committee handles the licensing of travel agents, tourist guides and tour escorts. The Committee is also responsible for considering matters relating to pre-examination courses, licensing examinations and Continuing Professional Development scheme for tourist guides and tour escorts, as well as training courses for authorised representatives of travel agents.

## 成員

## Membership

<b>主席 Chairman:</b>	楊傳亮先生，BBS, JP	Mr Charles YANG Chuen-liang, BBS, JP
<b>副主席 Vice-chairman:</b>	黃錦沛先生，BBS, JP	Mr Wilfred WONG Kam-pui, BBS, JP
<b>成員 Members:</b>	范凱傑先生	Mr Alex FAN Hoi-kit
	葉傲冬先生，JP	Mr Chris IP Ngo-tung, JP
	林詩棋先生	Mr Kevin LAM Sze-cay
	梁家駒先生，JP	Mr Johnny LEUNG Ka-kui, JP
	梁港蘭女士	Ms Lanny LEUNG Kong-lan
	李華明先生，SBS, JP	Mr Fred LI Wah-ming, SBS, JP
	馬煜文先生	Mr Martin MA Yuk-man
	麥磊明博士	Dr Barry MAK Lui-ming
	彭早敏博士	Dr Priscilla POON Chau-min
	蘇嘉媛女士	Ms Catherine SO
	鄧余莉華女士	Mrs Ann TANG YU Li-hua
	謝潤生先生	Mr TSE Yun-sang
	黃嘉毅先生	Mr WONG Ka-ngai
	黃冠文先生，BBS, MH, JP	Mr Adrian WONG Koon-man, BBS, MH, JP
	胡兆英先生，BBS, MH, JP	Mr Michael WU Siu-ieng, BBS, MH, JP
	姚柏良先生，MH	Mr Perry YIU Pak-leung, MH



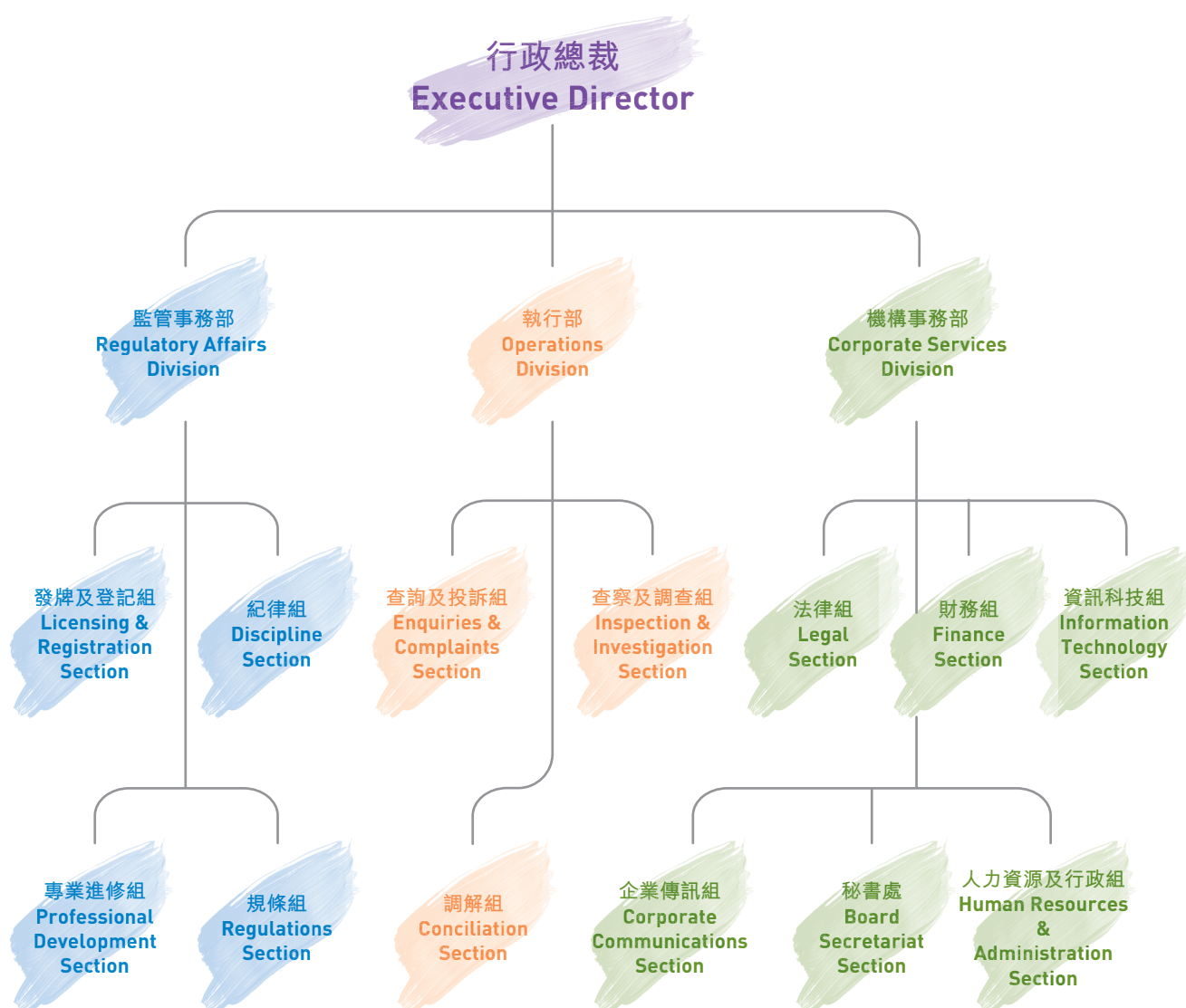


# 行政辦事處 EXECUTIVE OFFICE





## 行政辦事處組織架構圖 Executive Office Organisation Chart





## 監管事務部

監管事務部由四個組別組成：發牌及登記、紀律、專業進修和規條。發牌及登記組負責有關旅行代理商、導遊和領隊的發牌事宜，並為入境旅行團在安排下光顧的商店進行登記。紀律組負責處理持牌人涉嫌違反《條例》的規定或旅監局發出的指令或指引的個案。

為提升旅遊從業員的能力和更新其專業知識，專業進修組負責設計和管理持牌導遊、領隊和準從業員的培訓課程和考試。該組將舉辦學習活動，促進業界的專業發展。規條組則負責為旅遊從業員的操守提供指引和方向，並檢討業界的慣常做法及不時提供指引和指令。

## Regulatory Affairs Division

The Regulatory Affairs Division comprises four sections: Licensing and Registration, Discipline, Professional Development and Regulations. The Licensing and Registration Section is responsible for licensing matters of travel agents, tourist guides and tour escorts, and registering those shops which inbound tour groups are arranged to patronise. The Discipline Section is tasked with handling cases where licensees are suspected to have breached the requirements under the Ordinance or directives or guidelines issued by the Authority.

To enhance the competence of travel industry practitioners and update their professional knowledge, the Professional Development Section is responsible for designing and administering training courses and examinations for licensed tourist guides and tour escorts and prospective ones. The Section will organise learning activities for the professional development of the trade. The Regulations Section is responsible for providing guidance and directions in the conduct of travel industry practitioners, reviewing practices of the trade and providing guidelines and directives from time to time.



## 執行部

執行部是在旅監局的法定權限下接收及處理投訴和查詢。它由三個組別組成，分別為查詢及投訴、查察及調查以及調解。

執行部獲授權調查及處理涉及持牌人可能違反或違反《條例》、其附屬法例、旅監局不時頒布的行為守則、指引及指令所訂的任何規定或條文。部門亦會調查涉嫌違規的個案，或涉及持牌人作出違反公眾利益或使香港旅遊業界聲譽受損的作為或操守的個案。如有需要，執行部會將個案轉交至律政司，考慮作出刑事檢控。

在執法方面，執行部會巡查旅行代理商及其相關活動，確保他們遵守《條例》和其他相關行為守則、指引和指令。此外，部門亦會就涉及入境及出境旅行團的緊急事故作出相應行動，亦會有效實施行政計劃以規管入境旅行團光顧的店舖。另外，執行部將支援消費者關係小組就糾紛或投訴所進行的調解。

## Operations Division

The Operations Division is tasked to receive and handle complaints and enquiries under the statutory purview of the Authority. It comprises three sections, namely Enquiries and Complaints, Inspection and Investigation, and Conciliation.

The Operations Division is empowered to investigate and deal with complaints involving possible breaches or infringements by a licensee of requirements or provisions stipulated in the Ordinance, its subsidiary legislation, codes of conduct, guidelines and directives issued by the Authority from time to time. The Division will also investigate suspected non-compliance cases, or cases involving an act or conduct of a licensee that is contrary to public interest or brings the travel industry of Hong Kong into disrepute. When necessary, the Division will refer a case to the Department of Justice for consideration of initiating criminal proceedings.

On the enforcement side, the Division will conduct inspections on travel agents and their related activities to ensure compliance with the Ordinance and other relevant codes of conduct, guidelines, and directives. In addition, the Division will respond to emergency incidents involving both inbound and outbound tours. The Division will also provide support to effectively implement the administrative scheme for regulating registered shops where inbound tour groups are arranged to patronise. Furthermore, the Division will support the Consumer Relations Panel in facilitating conciliations for disputes or complaints.



## 機構事務部

機構事務部由六個組別組成：財務、法律、秘書處、企業傳訊、資訊科技和人力資源及行政。年內，機構事務委員會舉行了三次會議，討論及通過多項與成立旅監局行政辦事處有關的主要建議。

機構事務部擬訂了兩項重要指引，分別為採購物料及服務指引和財務管理指引，管理及確保旅監局運作暢順而進行的必要採購活動。該等指引將成為旅監局的標準營運程序，以確保財務管理穩健及成本控制有效。

## Corporate Services Division

The Corporate Services Division comprises six sections: Finance, Legal, Board Secretariat, Corporate Communications, Information Technology and Human Resources & Administration. During the year, the Corporate Services Committee held three meetings in which several key proposals in setting up the Executive Office of the Authority were discussed and approved.

Two important guidelines, namely Guideline on Procurement of Stores and Services and Guideline on Financial Management, were drawn up for managing procurement activities necessary for the smooth functioning of the Authority. The guidelines will serve as the standard operational procedures of the Authority to ensure proper financial governance and effective cost control.



為了讓旅監局能夠以種子基金進行穩健的投資，機構事務部聘請投資顧問擬訂了投資策略管理建議，以確保旅監局的可持續性及持續發展。

除財務管理外，旅監局亦正招聘具備相關技能和經驗的人員加入行政辦事處。旅監局分批展開招聘活動，現已聘請行政總裁、監管事務部總監、執行部總監和機構事務部總監。大部分新招聘人員亦由2021年2月開始到任，逐漸接管旅遊事務署籌備小組的工作。於未來數月，旅監局將開始建立其網頁，與業界和大眾保持有效溝通。

In order to enable the Authority to make prudent investments with the seed money, the Division has engaged an investment consultant to formulate recommendations on investment strategy management to ensure sustainability and continued development of the Authority.

Apart from financial management, the Authority is working on hiring staff with relevant skills and experience to join the Executive Office. The Authority has started the recruitment exercise in batches. It has now completed the recruitment of the Executive Director, Director of Regulatory Affairs, Director of Operations and Director of Corporate Services. Most of the newly recruited staff have reported duty since February 2021 to gradually take over the work from the Preparatory Team of the Tourism Commission. In the coming months, the Authority will start building its website to effectively communicate with the trade and the public.



# 2020-21 年度的主要工作 MAJOR TASKS IN 2020-21





### 旅監局及轄下的常設委員會的工作

過去的一年對旅監局來說挑戰重重，旅監局和各委員會已完成多項準備工作，包括為旅監局制定管治架構和工作計劃、建立內部行政、人事、會計、財務管理、物料、員工薪酬方案和採購規則和程序。籌備工作亦包括草擬附屬法例、行為守則、指引以及指令。我們亦完成旅監局長期辦事處的選址以及一系列工作如採購物料和設備及建立資訊科技系統，以支援辦公室運作。

### 員工招聘及辦事處選址

第一批招聘的員工已於2021年第一季度上任。餘下的招聘活動將於旅監局全面運作前繼續分批進行。旅監局於黃竹坑的辦事處將於2021年8月啟用，為業界及公眾人士提供服務。

### Work of the Authority and Standing Committees

The past year was full of challenges to the Authority. The Authority and its committees completed various preparatory work, such as formulating the governance framework and work plans for the Authority, establishing internal administrative, personnel, accounting, financial management, stores, staff remuneration packages and procurement rules and procedures. Preparatory work also included formulating the codes of conduct, guidelines, directives as well as subsidiary legislation. Efforts were made in arranging the long term office accommodation with tasks including procuring stores and equipment and establishing an information technology platform to support the office operation.

### Staff Recruitment and Office Accommodation

The first batch of staff under recruitment reported duty in the first quarter of 2021. The remaining recruitment exercise will be launched in batches before the full operation of the Authority. The office of the Authority in Wong Chuk Hang will come into operation in August 2021. It will provide services to the trade and the public.



### 旅監局的徽號

旅監局的徽號設計代表著旅監局的監管形象，並藉此傳達旅遊業的可持續性、韌性與動力。旅監局的英文縮寫「TIA」乃設計的創意起源。「T」突出並表達旅監局為旅遊業制定規則與指引的專業形象，「I」則代表業界；而「I」與「A」結合則構成「人」字。三者結合則帶出規則和指引乃高效能監管機構之根本；而從業員及其顧客則是我們重視的人。徽號上的三種獨特的顏色：藍色、綠色和橙色，分別代表海洋和天空、綠色生態和環境保育以及活力和生機，向大家傳遞了希望、活力與韌性。

### Logo of the Authority

The design of the logo of the Authority represents the regulatory image of the Authority and conveys the sustainability, resilience, and dynamics of the tourism industry. The Authority's abbreviation "TIA" is the creative starting point of the design. The "T" stands out and conveys a professional image of setting up rules and guidelines for the travel industry to follow and an "I" stands for the industry. The "I" and "A" together make up the Chinese character "人" (meaning people). The overall meaning is that rules and guidelines are fundamental to an effective regulatory body while practitioners in the industry and their customers are those we most value. The choice of the three distinguished colours, namely blue, green and orange, represents the ocean and the sky; green ecology and environmental protection, as well as energy and vitality, which deliver hope, energy and resilience.



# 展望 OUTLOOK





## 擴展行政辦事處

旅監局的員工招聘工作將會持續，新招聘的員工將成為旅監局行政辦事處的一份子，會面對從零出發開展業務的挑戰。行政辦事處不僅支援落實新監管制度前的過渡工作，亦為旅監局投入全面運作做好準備。位於黃竹坑的辦事處現正進行裝修工程，預期將於2021年7月底竣工。

行政辦事處現正制定指引，對其傳遞旅監局的期望、角色、職能和責任的闡述工作至為重要。行政辦事處亦正建立資訊科技系統，方便有效處理各項行政和財務事宜。

## 持份者的參與

與持份者進行有效和有意義的互動交流對旅監局履行其監管角色至為重要，此舉亦可讓持份者藉此了解我們的工作。與持份者的聯繫有助我們作出更好的決策，並增加透明度和建立持份者對監管制度的了解和信任。

作為監管機構，旅監局致力與眾多持份者保持密切合作，共同為旅遊業建立健全的監管制度。與持份者接觸的過程，旅監局著重協調、合作和溝通，藉以確保旅遊業界得以保持專業以及持續發展。

## Expanding the Executive Office

The Authority's staff recruitment work will continue, shaping the executive arm of the Authority to cope with the challenges inherent in commencement of operations from "the ground up". The executive team not only supports the transitional work before the new regulatory regime is implemented, but also prepares for the full operation of the Authority. The renovation of the permanent office located in Wong Chuk Hang accommodating all staff members is in progress and expected to be completed by end of July 2021.

The Executive Office is setting up its guidelines which are crucial in communicating the Authority's expectation and clarifying the roles, functions, and responsibilities. It is also setting up an information technology system to facilitate the handling of various administrative and finance matters.

## Stakeholder Engagement

Effective and meaningful engagement with stakeholders is essential to fulfilling the Authority's regulatory role and allows stakeholders to understand our work. The liaison with stakeholders helps us make better decisions, provide greater transparency, and build trust and confidence to the regulatory regime.

As a regulatory body, the Authority is committed to working closely with various stakeholders in setting up a robust regulatory regime for the travel industry. The Authority recognises the importance of coordination, cooperation and communication when engaging with stakeholders to ensure a professional and sustainable development of the travel industry.



# 財務報表 FINANCIAL STATEMENTS





## 獨立核數師報告

### 致旅遊業監管局

(根據《旅遊業條例》於香港成立)

#### 意見

本核數師(以下簡稱「我們」)已審計列載於第49頁至第76頁旅遊業監管局(以下簡稱「旅監局」)的財務報表,此財務報表包括於2021年3月31日的財務狀況表與截至該日止年度的收支結算表、資本及儲備變動表及現金流量表,以及財務報表附註,包括主要會計政策概要。

我們認為,該等財務報表已根據香港會計師公會頒布的《香港財務報告準則》真實而中肯地反映了旅監局於2021年3月31日的事務狀況及截至該日止年度的運作績效及現金流量,並已遵照《旅遊業條例》妥為擬備。

#### 意見的基礎

我們已根據香港會計師公會頒布的《香港審計準則》進行審計。我們在該等準則下承擔的責任已在本報告的「核數師就審計財務報表承擔的責任」部分中作進一步闡述。根據香港會計師公會頒布的《專業會計師道德守則》(以下簡稱「守則」),我們獨立於旅監局,並已履行守則中的其他專業道德責任。我們相信,我們所獲得的審計憑證能充足及適當地為我們的審計意見提供基礎。

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRAVEL INDUSTRY AUTHORITY

(established in Hong Kong under the Travel Industry Ordinance)

#### Opinion

We have audited the financial statements of the Travel Industry Authority ("the Authority") set out on pages 49 to 76, which comprise the statement of financial position as at 31st March 2021, and the statement of income and expenditure, statement of changes in capital and reserve and statement of cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements give a true and fair view of the state of affairs of the Authority as at 31st March 2021, and of its results of the operation and its cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in compliance with the Travel Industry Ordinance.

#### Basis for Opinion

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSA") issued by the HKICPA. Our responsibilities under those standards are further described in the **Auditor's Responsibilities for the Audit of the Financial Statements** section of our report. We are independent of the Authority in accordance with the HKICPA's *Code of Ethics for Professional Accountants* ("the Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



### 其他信息

旅監局須對其他信息負責。其他信息包括年報內的所有信息，但不包括財務報表及我們的核數師報告。

我們對財務報表的意見並不涵蓋其他信息，我們亦不對該等其他信息發表任何形式的鑒證結論。

結合我們對財務報表的審計，我們的責任是當以上所指的其他信息提供給我們閱讀時，在此過程中考慮該些其他信息是否與財務報表或我們在審計過程中所了解的情況存在重大抵觸或者似乎存在重大錯誤陳述的情況。

基於我們已執行的工作，倘若我們認為該等其他信息存在重大錯誤陳述，我們須如實報告。在這方面，我們沒有任何報告。

### 旅監局就財務報表須承擔的責任

旅監局須負責根據香港會計師公會頒布的《香港財務報告準則》及《旅遊業條例》擬備真實而中肯的財務報表，並對其認為為使財務報表的擬備不存在由於欺詐或錯誤而導致的重大錯誤陳述所需的內部控制負責。

在擬備財務報表時，旅監局須負責評估其持續經營的能力，並在適用情況下披露與持續經營有關的事項，以及使用持續經營為會計基礎，除非旅監局有意將旅監局清盤或停止經營，或別無其他實際的替代方案。

旅監局須負責監督其財務報告過程。

### Other Information

The Authority is responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### Responsibilities of the Authority for the Financial Statements

The Authority is responsible for the preparation of the financial statements that give a true and fair view in accordance with HKFRSs issued by the HKICPA and the Travel Industry Ordinance, and for such internal control as the Authority determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Authority is responsible for assessing its ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Authority either intends to liquidate the Authority or to cease operations, or has no realistic alternative but to do so.

The Authority is responsible for overseeing its financial reporting process.



## 核數師就審計財務報表承擔的責任

我們的目標，是對財務報表整體是否不存在由於欺詐或錯誤而導致的重大錯誤陳述取得合理保證，並發布包括我們意見的核數師報告。我們是按照《旅遊業條例》附表9第6部的規定，僅向旅監局作為一個整體報告，除此以外本報告別無其他目的。我們概不就本報告的內容，對任何其他人士負上或承擔任何責任。合理保證是高水平的保證，但不能保證按照《香港審計準則》進行的審計，在某一重大錯誤陳述存在時總能發現。錯誤陳述可以由欺詐或錯誤引起，如果合理預期它們單獨或滙總起來可能影響財務報表使用者依賴財務報表所作出的經濟決定，則有關的錯誤陳述可被視作重大。

在根據《香港審計準則》進行審計的過程中，我們運用了專業判斷，保持了專業懷疑態度。我們亦：

- 識別和評估由於欺詐或錯誤而導致財務報表存在重大錯誤陳述的風險，設計及執行審計程序以應對這些風險，以及獲取充足和適當的審計憑證，作為我們意見的基礎。由於欺詐可能涉及串謀、偽造、蓄意遺漏、虛假陳述，或凌駕於內部控制之上，因此未能發現因欺詐而導致的重大錯誤陳述的風險高於未能發現因錯誤而導致的重大錯誤陳述的風險。
- 了解與審計相關的內部控制，以設計適當的審計程序，但目的並非對旅監局內部控制的有效性發表意見。

## Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. This report is made solely to you, as a body, in accordance with Part 6 of Schedule 9 to the Travel Industry Ordinance, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with HKSAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control.



- 評價旅監局所採用會計政策的恰當性及作出會計估計和相關披露的合理性。
- 對旅監局採用持續經營會計基礎的恰當性作出結論。根據所獲取的審計憑證，確定是否存在與事項或情況有關的重大不確定性，從而可能導致對旅監局的持續經營能力產生重大疑慮。如果我們認為存在重大不確定性，則有必要在核數師報告中提請使用者注意財務報表中的相關披露。假若有關的披露不足，則我們應當發表非無保留意見。我們的結論是基於核數師報告日止所取得的審計憑證。然而，未來事項或情況可能導致旅監局不能持續經營。
- 評價財務報表的整體列報方式、結構和內容，包括披露，以及財務報表是否中肯反映交易和事項。
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Authority.
- Conclude on the appropriateness of the Authority's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Authority to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

除其他事項外，我們與旅監局溝通了計劃的審計範圍、時間安排、重大審計發現等，包括我們在審計中識別出內部控制的任何重大缺陷。

We communicate with the Authority regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

李福樹會計師事務所  
執業會計師

F. S. Li & Co.  
Certified Public Accountants

香港，2021年9月23日

Hong Kong, 23<sup>rd</sup> September, 2021



**旅遊業監管局**  
**收支結算表**

**TRAVEL INDUSTRY AUTHORITY**  
**STATEMENT OF INCOME AND EXPENDITURE**

截至2021年3月31日止年度  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021

		由2019年 12月2日 (開始營運日期) 至2020年 3月31日 止年度 Period from 2nd December 2019 [Date of Commencement of Operation] to 31st March 2020	
	截至2021年 3月31日止年度 Year ended 31st March 2021	港元 HK\$	港元 HK\$
	附註 Note		
<b>收入</b>	<b>INCOME</b>		
銀行利息收入	Bank interest income	1,090,020	652
<b>支出</b>	<b>EXPENDITURE</b>		
員工成本	Staff costs	(807,630)	-
核數師酬金	Auditor's remuneration	(24,000)	(21,000)
物業及設備折舊	Depreciation on property and equipment	(11,021)	-
使用權資產折舊	Depreciation on right-to-use assets	(1,218,923)	-
辦公室及相關開支	Office accommodation and related expenses	(380,116)	-
資訊科技及相關開支	IT and related expenses	(27,509)	-
專業服務開支	Legal and professional fee	(1,235,700)	-
其他費用	Other expenses	(135,296)	-
財務成本	Finance costs	(58,495)	-
		(3,898,690)	(21,000)
<b>年度／期間虧損及全面支出</b>	<b>DEFICIT AND TOTAL COMPREHENSIVE EXPENSE FOR THE YEAR/PERIOD</b>	(2,808,670)	(20,348)



**旅遊業監管局**  
**財務狀況表**  
**TRAVEL INDUSTRY AUTHORITY**  
**STATEMENT OF FINANCIAL POSITION**

於 2021 年 3 月 31 日  
AT 31<sup>ST</sup> MARCH 2021

			2021	2020
		附註 Note	港元 HK\$	港元 HK\$
<b>非流動資產</b>	<b>NON-CURRENT ASSETS</b>			
物業及設備	Property and equipment	6	187,347	-
使用權資產	Right-of-use assets	7	37,786,638	-
租金按金	Rental deposit		1,537,650	-
			<b>39,511,635</b>	-
<b>流動資產</b>	<b>CURRENT ASSETS</b>			
租金按金及預付款	Rental deposits and prepayments		264,591	-
應收利息	Interest receivable		328,568	652
銀行及現金結存	Bank and cash balances		346,710,054	350,000,000
			<b>347,303,213</b>	350,000,652
<b>流動負債</b>	<b>CURRENT LIABILITIES</b>			
其他應付款及應計項目	Other payables and accruals		(608,280)	(21,000)
租賃負債	Lease liabilities	8	(3,570,722)	-
			<b>(4,179,002)</b>	(21,000)
<b>淨流動資產</b>	<b>NET CURRENT ASSETS</b>		<b>343,124,211</b>	349,979,652



			2021 港元 HK\$	2020 港元 HK\$
	附註 Note			
<b>總資產減流動負債</b>		<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	<b>382,635,846</b>	349,979,652
<b>非流動負債</b>		<b>NON-CURRENT LIABILITIES</b>		
租賃負債	8	Lease liabilities	<b>(35,464,864)</b>	-
<b>淨資產</b>		<b>NET ASSETS</b>	<b>347,170,982</b>	349,979,652
<b>儲備</b>		<b>RESERVE</b>		
香港特別行政區政府撥款		Grant from the Government of HKSAR	<b>350,000,000</b>	350,000,000
累計虧損		Accumulated deficit	<b>(2,829,018)</b>	(20,348)
			<b>347,170,982</b>	349,979,652

載於第49至76頁的財務報表於2021年9月23日獲旅監局通過及授權發表，並由以下代表簽署：

The financial statements on pages 49 to 76 were approved and authorized for issue by the Authority on 23<sup>rd</sup> September 2021 and are signed on its behalf by:

**Mr MA Ho-fai, GBS, JP**  
**馬豪輝先生, GBS, JP**  
Chairman  
主席

**Ms Annie FONDA**  
**方安妮女士**  
Executive Director  
行政總裁



**旅遊業監管局**  
**資本及儲備變動表**  
**TRAVEL INDUSTRY AUTHORITY**  
**STATEMENT OF CHANGES IN CAPITAL AND RESERVE**

截至2021年3月31日止年度  
 FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021

		香港特別行政 區政府撥款 Grant from the Government of HKSAR 港元 HK\$	累計虧損 Accumulated deficit 港元 HK\$	總額 Total 港元 HK\$
政府撥款	Grant from the Government	350,000,000	-	350,000,000
期間虧損及全面支出	Deficit and Total comprehensive expense for the period	-	(20,348)	(20,348)
於2020年3月31日及 2020年4月1日	At 31st March 2020 and 1st April 2020	350,000,000	(20,348)	349,979,652
年度虧損及全面支出	Deficit and Total comprehensive expense for the year	-	(2,808,670)	(2,808,670)
於2021年3月31日	At 31st March 2021	350,000,000	(2,829,018)	347,170,982



**旅遊業監管局**  
**現金流量表**  
**TRAVEL INDUSTRY AUTHORITY**  
**STATEMENT OF CASH FLOWS**

截至2021年3月31日止年度  
 FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021

		截至2021年 3月31日止年度 Year ended 31st March 2021 港元 HK\$	由2019年 12月2日 (開始營運日期) 至2020年 3月31日 止年度 Period from 2nd December 2019 (Date of Commencement of Operation) to 31st March 2020 港元 HK\$
<b>營運活動之現金流量</b>	<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
年度／期間虧損	Deficit for the year/period	(2,808,670)	(20,348)
就下列各項作出 調整：	Adjustments for:		
利息收入	Interest income	(1,090,020)	(652)
租賃負債利息	Interest on lease liabilities	58,495	-
物業及設備折舊	Depreciation on property and equipment	11,021	-
使用權資產折舊	Depreciation on right-to-use assets	1,218,923	-
營運資金變動前之 營運現金流量	Operating cash flows before changes in working capital	(2,610,251)	(21,000)
租金按金及預付款之 增加	Increase in rental deposits and prepayments	(1,802,241)	-
其他應付款及 應計項目之增加	Increase in other payables and accruals	587,280	21,000
<b>營運活動所用之 現金淨額</b>	<b>NET CASH USED IN OPERATING ACTIVITIES</b>	<b>(3,825,212)</b>	-



		由2019年 12月2日 (開始營運日期) 至2020年 3月31日 止年度 Period from 2nd December 2019 (Date of Commencement of Operation) to 31st March 2020	
		截至2021年 3月31日止年度 Year ended 31st March 2021	港元 HK\$
<b>投資活動之現金流量</b>	<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
購買物業及設備	Purchase of property and equipment	(198,368)	-
已收利息	Interest received	762,104	-
<b>投資活動所得之 現金淨額</b>	<b>NET CASH FROM INVESTING ACTIVITIES</b>	<b>563,736</b>	-
<b>融資活動之現金流量</b>	<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
香港特別行政區 政府撥款	Grant from the Government of the HKSAR	-	350,000,000
已付租賃租金的 資本部分 (附註8)	Capital element of lease rentals paid (Note 8)	(28,470)	-
<b>融資活動 (所用) / 所得之現金淨額</b>	<b>NET CASH (USED IN)/FROM FINANCING ACTIVITIES</b>	<b>(28,470)</b>	350,000,000
<b>現金及現金等值物 (減少) / 增加淨額</b>	<b>NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENT</b>	<b>(3,289,946)</b>	350,000,000
<b>年/期初現金及 現金等值物結存</b>	<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR/PERIOD</b>	<b>350,000,000</b>	-
<b>年/期終現金及 現金等值物結存</b>	<b>CASH AND CASH EQUIVALENTS AT END OF THE YEAR/PERIOD</b>	<b>346,710,054</b>	350,000,000
<b>現金及現金等值物 結存分析</b>	<b>ANALYSIS OF THE BALANCES OF CASH AND CASH EQUIVALENTS</b>		
銀行及現金結存	Bank and cash balance	<b>346,710,054</b>	350,000,000



## 旅遊業監管局 財務報表附註 TRAVEL INDUSTRY AUTHORITY NOTES TO THE FINANCIAL STATEMENTS

截至2021年3月31日止年度  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021

### 1. 背景

旅遊業監管局（“旅監局”）乃根據《旅遊業條例》（第634章）成立，於2019年12月2日開始營運。其主要職能是透過法定牌照及監管制度提升旅行代理商、導遊和領隊的誠信、能力和專業水平，並規管入境旅行團被安排光顧的店舖。

旅監局的辦公地址為香港黃竹坑黃竹坑道8號South Island Place 8樓。

本財務報表所用的幣值以港元呈列，港元為旅監局的功能貨幣。

### 2. 主要會計政策

#### (a) 編製基準

本財務報表已按照香港會計師公會頒布所有適用的香港財務報告準則（其統稱已包括個別適用的香港財務報告準則、香港會計準則及詮釋）、香港公認會計準則及《旅遊業條例》編製。本財務報表以歷史成本慣例編製。

### 1. Background

Travel Industry Authority (“the Authority”) was established under the Travel Industry Ordinance (Cap. 634) and it commenced its operation on 2nd December 2019. Its principal functions are promotion of the integrity, competence and professionalism of travel agents, tourist guides and tour escorts, and regulating shops that inbound tour groups are arranged to patronize.

The office address of the Authority is at 8/F., South Island Place, 8 Wong Chuk Hang Road, Wong Chuk Hang, Hong Kong.

The financial statements are presented in Hong Kong dollars, which is the functional currency of the Authority.

### 2. Significant accounting policies

#### (a) Basis of preparation

These financial statements have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards (“HKFRSs”), which collective term includes all applicable individual Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards (“HKASs”) and Interpretations issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”), and accounting principles generally accepted in Hong Kong, and the Travel Industry Ordinance. The financial statements have been prepared under the historical cost convention.



## 旅遊業監管局 財務報表附註 TRAVEL INDUSTRY AUTHORITY NOTES TO THE FINANCIAL STATEMENTS

截至 2021 年 3 月 31 日止年度  
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### 2. 主要會計政策（續）

#### (a) 編製基準（續）

在編製符合香港財務報告準則之財務報表時，管理層需作出判斷、估計和假設，此等對會計政策之應用，以及對資產、負債、收入和支出之報告數額構成影響。這些估計和相關假設是根據以往經驗和管理層因應當時情況認為合理之多項其他因素作出的，其結果構成了管理層在無法依循其他途徑及時得知資產與負債之賬面值時所作出判斷之基礎。實際結果可能有別於估計數額。

管理層會不斷審閱各項估計和相關假設。如果會計估計之修訂只是影響某一期間，其影響便會在該期間內確認；如果修訂對當前和未來期間均有影響，則在作出修訂之期間和未來期間確認。

#### (b) 收入確認

收入按已收或應收代價的公允價值計量。倘若有經濟效益的資源可能流入旅監局，而收入和成本（如適用）能夠作出可靠的計量時，有關收入將按以下方式在收支結算表內確認：

### 2. Significant accounting policies (continued)

#### (a) Basis of preparation (continued)

Preparation of the financial statements in conformity with HKFRSs requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

#### (b) Revenue recognition

Revenue is measured at the fair value of the consideration received or receivable. Provided it is probable that the economic benefits will flow to the Authority and the revenue and costs, if applicable, can be measured reliably, revenue is recognized in the statement of income and expenditure as follows:



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**2. 主要會計政策（續）**

(b) 收入確認（續）

銀行利息收入按實際利率法  
 累計。

(c) 物業及設備

物業及設備以成本價減累計  
 折舊及累計減值損失列賬。

折舊計算方法乃將物業及設  
 備以成本減剩餘價值，按其  
 下列估計可使用年期，以直  
 線法撇銷：

電腦設備及軟件                      3年

(d) 租賃

旅監局於合約開始時評估合  
 約是否為或包含租賃。倘合  
 約為換取代價而給予在一段  
 時間內控制可識別資產使用  
 之權利，則該合約為或包含  
 租賃。

**2. Significant accounting policies (continued)**

(b) Revenue recognition (continued)

Bank interest income is recognized as it accrues  
 using the effective interest method.

(c) Property and equipment

Property and equipment are stated at historical cost  
 less accumulated depreciation and any accumulated  
 impairment losses.

Depreciation is provided to write off the cost of  
 property and equipment less their residual values  
 over their estimated useful lives, using the straight-  
 line method as follows:

Computer equipment and software                      3 years

(d) Lease

The Authority assesses at contract inception whether  
 a contract is, or contains, a lease. A contract is, or  
 contains, a lease if the contract conveys the right to  
 control the use of an identified asset for a period of  
 time in exchange for consideration.



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**2. 主要會計政策（續）**

(d) 租賃（續）

旅監局會對所有租賃（惟短期租賃及低價值資產租賃除外）採取單一確認及計量方法。旅監局確認租賃負債以作出租賃付款，而使用權資產指使用相關資產之權利。

使用權資產於租賃開始日期（其為相關資產可供使用之日期）確認。使用權資產乃按成本減任何累計折舊及任何減值虧損計量，並就租賃負債之任何重新計量作出調整。使用權資產之成本包括已確認租賃負債金額、已產生初始直接成本及於開始日期或之前作出之租賃付款減任何已收取之租賃優惠。使用權資產於租賃期內按直線法折舊。

租賃負債於租賃開始日期按租賃期內作出的租賃付款之現值確認。租賃付款包括固定付款（包括實質固定付款）減任何應收租賃優惠、取決於某一指數或比率之浮動租賃付款以及預期根據剩餘價值擔保支付之金額。

**2. Significant accounting policies (continued)**

(d) Lease (continued)

The Authority applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Authority recognizes lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

Right-of-use assets are recognized at the commencement date of the lease (that is the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and any impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognized, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the lease terms.

Lease liabilities are recognized at the commencement date of the lease at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in-substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees.



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## 2. 主要會計政策（續）

### (e) 非金融資產減值

於各報告期末，若有跡象顯示包含於物業及設備項內的資產出現減值情況，則需要估計該資產的可收回價值。可收回價值乃其公允價值減出售費用及使用價值兩者中的較高者。若可收回價值低於賬面值，該資產須減值至其可收回價值，而減值虧損則記入盈餘或虧損內。倘用以釐定可收回價值的估計出現有利變動，則撥回減值虧損。惟撥回減值虧損不得導致資產賬面值超過如無過往年度確認減值虧損時所應釐定之資產賬面值。撥回減值虧損於撥回年度計入盈餘或虧損內。

### (f) 按金、預付款及其他應收款

按金、預付款及其他應收款首先以公允價值確認，其後以攤銷成本列賬，若折現影響不大時，則以成本列賬。

## 2. Significant accounting policies (continued)

### (e) Impairment of non-financial assets

At the end of each reporting period, wherever there is any indication that an item of property and equipment is impaired, the recoverable amount of the asset should be estimated. The recoverable amount of an asset is the higher of its fair value less costs to sell and value in use. If the recoverable amount is less than the carrying amount, an impairment loss is recognized to reduce the asset to its recoverable amount. Such impairment losses are recognized in surplus or deficit. An impairment loss is reversed if there has been a favourable change in the estimates used to determine the recoverable amount. A reversal of an impairment loss should not result in the asset's carrying amount exceeding that which would have been determined has no impairment loss been recognized in prior years. Reversals of impairment losses are credited to surplus or deficit in the year in which the reversals are recognized.

### (f) Deposits, prepayments and other receivables

Deposits, prepayments and other receivables are initially recognized at fair value and thereafter stated at amortised cost unless the effect of discounting would be immaterial, in which case they are stated at cost.



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**2. 主要會計政策 (續)**

(f) 按金、預付款及其他應收款  
(續)

應收款的賬面金額已扣減應收款減值賬之金額。應收款減值賬戶賬面金額的變動記入盈餘或虧損。當旅監局沒有合理預期可收回應收款項時，應收款項會從應收款減值支出賬戶中撇銷。

如果在隨後的期間內，預期信用損失金額減少，則轉回之金額將在財政報告日於應收款減值支出中調整。任何逆轉的金額均在盈餘或虧損中確認。

(g) 現金及現金等值物

就編製現金流量表而言，現金及現金等值物包括現金和於存入後三個月內到期的銀行存款。

(h) 其他應付款及應計項目

其他應付款及應計項目首先以公允價值確認，其後以實際利率法攤銷成本列賬，若折現影響不大時，則以成本列賬。

**2. Significant accounting policies (continued)**

(f) Deposits, prepayments and other receivables  
(continued)

The carrying amount of the receivables is reduced through the use of the receivable impairment charges account. Changes in the carrying amount of the receivable impairment charges account are recognized in surplus or deficit. The receivable is written off against the receivable impairment charges account when the Authority has no reasonable expectations of recovering the receivable.

If, in a subsequent period, the amount of expected credit losses decreases, the reversal would be adjusted to the receivable impairment charges account at the reporting date. The amount of any reversal is recognized in surplus or deficit.

(g) Cash and cash equivalents

For the purposes of the statement of cash flows, cash and cash equivalents comprise cash on hand and deposits with banks within 3 months to maturity from date of deposit.

(h) Other payables and accruals

Other payables and accruals are initially recognized at fair value and thereafter stated at amortised cost using the effective interest method unless the effect of discounting would be immaterial, in which case they are stated at cost.



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## 2. 主要會計政策（續）

(i) 撥備

若旅監局須就已發生的事件承擔法律或推定責任，而履行該責任預期會導致經濟資源外流，並可作出可靠的估計，便會確認撥備。如果貨幣時間值重大，則按預計履行責任所需資源的現值計提撥備。

(j) 僱員福利

薪金、約滿酬金、有薪年假、界定供款退休計劃的供款及非貨幣性福利之成本均在旅監局僱員提供相關服務的年度內累計。

(k) 有關連人士

就本財務報表而言，有關連人士包括符合以下定義的人士及實體：

## 2. Significant accounting policies (continued)

(i) Provision

Provisions are recognized when the Authority has a legal or constructive obligation as a result of past events, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Where the time value of money is material, provisions are stated at the present value of the expenditure expected to settle the obligation.

(j) Employee benefits

Salaries, gratuities, paid annual leave, contributions to defined contribution retirement plans and the cost of non-monetary benefits are accrued in the year in which the associated services are rendered by employees of the Authority.

(k) Related parties

For the purposes of these financial statements, a related party includes a person and an entity as defined below:



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**2. 主要會計政策（續）**

- (k) 有關連人士（續）
- (i) 下列人士或其近親家屬將被視為與旅監局有關連，若該名人士：
- (a) 能控制或共同控制旅監局；
  - (b) 對旅監局有重大影響力；或
  - (c) 為旅監局之主要管理層成員。
- (ii) 若下列任何一項條件吻合，則有關實體將被視為與旅監局有關連：
- (a) 該實體與旅監局屬同一集團之成員公司（即各母公司、附屬公司及同系附屬公司彼此間有關連）。
  - (b) 一間實體為另一實體的聯營公司或合營企業（或另一實體所屬集團旗下成員公司之聯營公司或合營企業）。

**2. Significant accounting policies (continued)**

- (k) Related parties (continued)
- (i) A person or a close member of that person's family is related to the Authority if that person:
- (a) has control or joint control of the Authority;
  - (b) has significant influence over the Authority; or
  - (c) is a member of the key management personnel of the Authority.
- (ii) An entity is related to the Authority if any of the following conditions applies:
- (a) The entity and the Authority are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).
  - (b) One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).



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**2. 主要會計政策 (續)**

(k) 有關連人士 (續)

就本財務報表而言，有關連人士包括符合以下定義的人士及實體：

(ii) 若下列任何一項條件吻合，則有關實體將被視為與旅監局有關連：

(c) 兩間實體均為同一第三方的合營企業。

(d) 一間實體為第三方實體的合營企業，而另一實體為該第三方實體的聯營公司。

(e) 該實體為旅監局或與旅監局有關連之實體就僱員利益設立之退休福利計劃。若旅監局便是該計劃，提供資助的僱主與旅監局有關連。

**2. Significant accounting policies (continued)**

(k) Related parties (continued)

For the purposes of these financial statements, a related party includes a person and an entity as defined below:

(ii) An entity is related to the Authority if any of the following conditions applies:

(c) Both entities are joint ventures of the same third party.

(d) One entity is a joint venture of a third entity and the other entity is an associate of the third entity.

(e) The entity is a post-employment benefit plan for the benefit of employees of either the Authority or an entity related to the Authority. If the Authority is itself such a plan, the sponsoring employers are also related to the Authority.



# 旅遊業監管局

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## 2. 主要會計政策（續）

- (k) 有關連人士（續）
- (ii) 若下列任何一項條件吻合，則有關實體將被視為與旅監局有關連：
- (f) 該實體被上述(i)所指人士控制或共同控制。
- (g) 就(i)(a)所指人士在對實體有重大影響力或為該實體之主要管理層成員。
- (h) 該實體或其所屬集團旗下任何成員公司向旅監局提供主要管理人員服務。

個人的近親家庭成員是指可影響，或受該個人影響，他們與該實體交易的家庭成員。

## 3. 稅項

根據《稅務條例》，旅監局獲豁免繳納香港利得稅。

## 2. Significant accounting policies (continued)

- (k) Related parties (continued)
- (ii) An entity is related to the Authority if any of the following conditions applies:
- (f) The entity is controlled or jointly controlled by a person identified in (i).
- (g) A person identified in (i)(a) has significant influence over the entity or is a member of the key management personnel of the entity.
- (h) The entity, or any member of a group of which it is a part, provides key management personnel services to the Authority.

Close members of the family of a person are those family members who may be expected to influence, or be influenced by, that person in their dealings with the entity.

## 3. Taxation

The Authority is exempt from Hong Kong Profits Tax under the Inland Revenue Ordinance.



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**4. 支出**

**4. Expenditure**

		由2019年 12月2日 (開始營運日期) 至2020年 3月31日 止年度 Period from 2nd December 2019 (Date of Commencement of Operation) to 31st March 2020	
		截至2021年 3月31日止年度 Year ended 31st March 2021	港元 HK\$
年度支出包括以下 項目費用：	The following expenses have been included in determining the deficit:		
員工成本	Staff costs		
薪金及其他福利	Salaries and other benefits	789,472	-
界定供款退休計劃 的供款	Contributions to defined contribution retirement plan	18,158	-
		807,630	-
核數師酬金	Auditors' remuneration	24,000	21,000
短期經營租賃支付 的租金	Rental paid under short term operating leases	86,998	-



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**5. 財務成本**

**5. Finance costs**

		由2019年 12月2日 (開始營運日期) 至2020年 3月31日 止年度 Period from 2nd December 2019 (Date of Commencement of Operation) to 31st March 2020
		港元 HK\$
截至2021年 3月31日止年度 Year ended 31st March 2021		港元 HK\$
租賃負債利息	Interest on lease liabilities	58,495
		-

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**6. 物業及設備**

**6. Property and equipment**

		電腦設備 及軟件 Computer equipment and software
		港元 HK\$
成本	Cost	
年內購置及於2021年 3月31日結餘	Additions during the year and balance at 31st March 2021	198,368
累計折舊	Accumulated depreciation	
年內折舊及於2021年 3月31日結餘	Charge for the year and balance at 31st March 2021	11,021
帳面淨值	Net book value	
於2021年3月31日	At 31st March 2021	187,347





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**7. 使用權資產**

**7. Right-of-use assets**

		港元 HK\$
成本	Cost	
年內增加及於2021年 3月31日結餘	Additions during the year and balance at 31st March 2021	39,005,561
累計折舊	Accumulated depreciation	
年內折舊及於2021年 3月31日結餘	Charge for the year and balance at 31st March 2021	1,218,923
帳面淨值	Net book value	
於2021年3月31日	At 31st March 2021	37,786,638

於本年度，旅監局簽訂了一份自2021年1月1日起的8年定期租約，租用一間辦公室。首4年的月租金是固定的，而剩餘租期的月租金將於日後參考公開市場租金以確定。第2個4年的月租金將不低於首4年的月租金，但也不高於約定的租金上限。

During the year, the Authority entered into a 8 years fixed term lease commencing from 1st January 2021 for an office. The monthly rental for the first 4 years is fixed while the monthly rental for the residual of the lease term will be determined by reference to the open market rent. The monthly rent to be determined for the 2nd 4 years shall be within the range not less than the monthly rent of the 1st 4 years but not higher than an agreed rental ceiling.

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## 8. 租賃負債

## 8. Lease liabilities

		2021 港元 HK\$	2020 港元 HK\$
新應付租賃款的現值	Present value of the new lease payments	39,005,561	-
利息支出	Interest expense	58,495	-
已付租賃付款	Lease payment made	(28,470)	-
年末結餘	Balance at end of the year	39,035,586	-

租賃負債在財務狀況表中列示如下：

Lease liabilities are presented in the statement of financial position as follows:

		2021 港元 HK\$	2020 港元 HK\$
短期部份	Current portion	3,570,722	-
長期部份	Non-current portion	35,464,864	-
		39,035,586	-



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**8. 租賃負債（續）**

於報告期末根據合約未貼現付款之  
 租賃負債之到期情況如下：

**8. Lease liabilities (continued)**

The maturity profile of the lease liabilities, as at the end of the reporting period, based on the contractual undiscounted payments, was as follows:

		2021 港元 HK\$	2020 港元 HK\$
帳面值	Carrying amount	<b>39,035,586</b>	-
合約未折現現金流總額	Total contractual undiscounted cash flow		
- 應要求即付或 於一年內	- Within one year or on demand	<b>3,796,525</b>	-
- 超過一年	- More than 1 year	<b>36,178,650</b>	-
		<b>39,975,175</b>	-



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9. 金融資產及負債

9. Financial assets and liabilities

(a) 金融資產及負債類別

(a) Categories of financial assets and liabilities

		2021 港元 HK\$	2020 港元 HK\$
金融資產 -	Financial assets -		
按攤銷成本值：	at amortized cost:		
租金按金	Rental deposits	1,601,742	-
應收利息	Interest receivable	328,568	652
銀行及現金結存	Bank and cash balances	346,710,054	350,000,000
		<b>348,640,364</b>	350,000,652
金融負債 -	Financial liabilities -		
按攤銷成本值：	at amortized cost:		
其他應付款及 應計項目	Other payables and accruals	608,280	21,000



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**9. 金融資產及負債（續）**

(b) 財務風險管理的目標及政策

在日常運作中，旅監局並不會存在重大的利率風險、外匯風險和價格風險。其他風險敘述如下：

流動資金風險

旅監局會定期監管現時和預計的流動資金的需求，以確保維持充裕之現金儲備，滿足短期和長期的流動資金需求。

下表顯示根據旅監局報告期末至合約到期日的剩餘期間金融負債的分析。

**9. Financial assets and liabilities (continued)**

(b) Financial risk management objectives and policies

In the normal course of the operation, the Authority does not expose to significant interest rate risk, foreign currency risk and price risk. Other risks are described below:

Liquidity risk

The Authority's policy is to monitor current and expected liquidity requirements regularly to ensure that it maintains sufficient reserves of cash to meet its liquidity requirements in the short and long term.

The following table details the contractual maturities at the end of the reporting period of the Authority's financial liabilities:

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9. 金融資產及負債（續）

9. Financial assets and liabilities (continued)

(b) 財務風險管理的目標及政策  
（續）

(b) Financial risk management objectives and policies  
(continued)

		未經折現的 合同現金流量 賬面金額 Carrying amount	Contractual undiscounted cash flow	一年內或 按要求 Within 1 year or on demand	超過一年 More than 1 year
		港元 HK\$	港元 HK\$	港元 HK\$	港元 HK\$
於2021年3月31日	At 31st March 2021				
其他應付款及 應計項目	Other payables and accruals	608,280	608,280	524,968	83,312
租賃負債	Lease liabilities	39,035,586	39,975,175	3,570,722	35,464,864
		39,643,866	40,583,455	4,095,690	35,548,176
於2020年3月31日	At 31st March 2020				
應計項目	Accruals	21,000	21,000	21,000	-

(c) 公允價值

(c) Fair values

於2021年3月31日所有金融資產及負債之價值與其公允價值並無重大差異。公允價值乃按照日後現金流量以現時利率折算現值而估計。

All financial assets and liabilities are carried at amounts not materially different from their fair values as at 31st March 2021. The fair value is estimated as the present value of future cash flows, discounted at current market interest rate.





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**10. 資本管理**

旅監局管理資本的目標為：

- (a) 保障旅監局持續經營的能力；及
- (b) 實現旅監局的目標。

**11. 有關連人士交易**

在年度內旅監局與有關連人士所進行的日常營運交易如下：

**10. Capital management**

The Authority's capital management objectives are:

- (a) to ensure the Authority's ability to continue as a going concern; and
- (b) to achieve the Authority's goals.

**11. Related party transactions**

During the year the Authority undertook the following transactions with related parties in the normal course of its operation:

		由2019年 12月2日 (開始營運日期) 至2020年 3月31日 止年度 Period from 2nd December 2019 (Date of Commencement of Operation) to 31st March 2020 港元 HK\$	
		截至2021年 3月31日止年度 Year ended 31st March 2021 港元 HK\$	
主要管理人員的報酬	Remuneration for key management personnel		
短期員工福利	Short-term employee benefits	305,304	-
離職後福利	Post-employment benefits	45,795	-
		<b>351,099</b>	<b>-</b>

薪酬總額計入「員工成本」(見附註4)。

Total remuneration is included in "staff costs" (see note 4).

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**12. 已頒佈但於年內尚未生效  
的香港財務報告準則**

香港會計師公會已頒佈於本年度尚未生效且並未在本財務報表內採納的多項修訂及新準則，包括可能與旅監局相關的下列各項。

《香港財務報告準則》第3號  
(修訂本)，概念框架的提述 1

《香港會計準則》第16號  
(修訂本)，物業、廠房及設備：  
於作擬定用途前之所得款項 1

《香港會計準則》第37號  
(修訂本)，虧損性合約 —  
履行合約之成本 1

**12. Hong Kong Financial Reporting  
Standards issued but not yet effective  
for the year**

The HKICPA has issued a number of amendments and new standards which are not yet effective for the current accounting year and which have not been adopted in these financial statements. These include the following items which may be relevant to the Authority.

Amendments to HKFRS 3, Reference to the Conceptual Framework 1

Amendments to HKAS 16, Property, Plant and Equipment: Proceeds before Intended Use 1

Amendments to HKAS 37, Onerous Contracts - Cost of Fulfilling a Contract 1



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**12. 已頒佈但於年內尚未生效的香港財務報告準則 (續)**

2018年至2020年週期之  
《香港財務報告準則》(修訂本) 1

《香港財務報告準則》第1號  
(修訂本)，負債分類為流動和  
非流動及香港詮釋第5號的  
相關修訂 (2020年) 2

- 1 於2022年1月1日或之後開始之會計期間生效
- 2 於2023年1月1日或之後開始之會計期間生效

旅監局預期這些新訂及經修訂的香港財務報告準則及香港會計準則的應用不會對旅監局財務報表中確認的金額產生重大影響。

**12. Hong Kong Financial Reporting Standards issued but not yet effective for the year (continued)**

Annual Improvements to HKFRS 2018-2020 Cycle 1

Amendments to HKAS 1, Classification of liabilities as current or non-current and the related amendments to Hong Kong Interpretation 5 (2020) 2

- 1 Effective for annual periods beginning on or after 1st January 2022
- 2 Effective for annual periods beginning on or after 1st January 2023

The Authority anticipates that the application of these new and revised HKFRSs and HKASs will not have a material effect on the amounts recognized in the Authority's financial statements.





## 旅遊業監管局

Travel Industry Authority

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