



年 ANNUAL REPORT  
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馬豪輝先生, GBS, JP  
Mr MA Ho-fai, GBS, JP

主席  
Chairman

## 主席的話

### Chairman's Message

旅遊業作為香港四大支柱行業之一，一直以來是推動經濟發展的主要動力來源，並惠及其他行業及製造大量就業。

Tourism, as one of the four pillar industries of Hong Kong, has been a major economic driver, benefiting other economic sectors and creating a large number of employment.





政府十分重視本港旅遊業的可持續性和健康發展。為此，其中一個重點是為旅行代理商、導遊和領隊成立獨立法定監管機構。這構思廣受大眾及業界歡迎。

旅遊業監管局（旅監局）在 2020 年 1 月成立，為香港旅遊業發展奠定其中一個重要的里程碑。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首份年報，向大家概述旅監局 2020 年 1 月至 3 月期間的工作。

新的旅監局肩負重任，將分別從香港旅遊業議會（旅議會）和旅行代理商註冊處（註冊處）接手規管業界和發牌的職能，以實施《旅遊業條例》（第 634 章）（《條例》）下的新監管制度。面前的工作極富挑戰性，包括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鋪。

The Government attaches great importance to the sustainable and healthy development of the travel industry. To this end, one of the keys is to establish an independent statutory regulatory body for the travel agents, tourist guides and tour escorts. This idea was widely welcomed by the public and trade members.

The Travel Industry Authority (The Authority) was established in January 2020 which marked one of the significant milestones in the development of travel industry. I am deeply honoured to be appointed by the Chief Executive as the first Chairman of the Authority and am delighted to present its first Annual Report accounting for our work from January to March 2020.

The new Authority is entrusted with the important task of implementing the new regulatory regime under the Travel Industry Ordinance (Cap. 634) (Ordinance) by taking over in future the industry regulatory and licensing functions from the Travel Industry Council of Hong Kong (TIC) and the Travel Agents Registry (TAR) respectively. The spectrum of challenging tasks ahead of us include promoting the integrity, competency and professionalism of travel agents, tourist guides and tour escorts through a statutory licensing and regulatory system, and regulating shops that inbound tour groups are arranged to patronize.





旅監局由 30 名來自香港各行各業的成員組成，涵蓋業界和非業界的代表。旅監局在旅議會和註冊處所奠定的良好基礎上力求有成，將與業界不同持份者攜手合作，為相關旅遊業建立一個完善的新監管制度。我們十分重視業界的意見和經驗，並深信彼此緊密合作，必定能促進行業增長，再創高峰。

旅監局在 2020 年 1 月 14 日舉行了首次會議。作為一個全新組織，要從零開始對旅監局來說是極具挑戰性，但我們有一個很好的開始。我們已通過了一系列的事宜，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。我們隨即成立了六個委員會，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，分別負責跟進不同範疇的工作。我想藉此機會感謝旅監局成員的積極參與、無私地分享意見和經驗，以及對旅監局工作的全情投入。

在本報告涵蓋的三個月，旅監局的工作主要聚焦在新規管制度全面運作前的籌謀規劃，為從現有制度得以順利過渡至新制度打好根基。在旅監局的職員到任前，旅遊事務署職員會為旅監局提供臨時秘書處支援。

The Authority comprises 30 members from various sectors, with a good mix of trade and non-trade members. The Authority will work hand in hand with different stakeholders in the industry, building on the good foundation of the TIC and TAR, in setting up a robust new regulatory regime for the concerned travel industry. We treasure the views and experience of the industry and strongly believe that close collaboration between the industry and the Authority would undoubtedly promote the healthy growth of the trade and bring it to new heights.

The Authority first met on 14 January 2020. It is most challenging for the Authority as a new organization to start from scratch, but we had a good start. We approved 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. Six committees were set up shortly to follow up on work in different areas, namely Disciplinary Committee, Codes and Guidelines Committee, Licensing Committee, Compensation Committee, Development Committee and Corporate Services Committee. I would like to take the opportunity to thank my fellow members of the Authority for their active participation, unreserved sharing of views and experience and devotion to the work of the Authority.

During the 3-month period covered by this report, the Authority primarily focused on the preparatory work for the full implementation of the new regulatory regime, which lays a solid foundation for a smooth transition from the current regime to the new one. Prior to having its own staff, the secretariat support to the Authority is provided by the staff of the Tourism Commission.





2019年發生的本地社會事件及2019冠狀病毒病的爆發為旅遊業造成了空前沉重的打擊，香港遊客人數暴跌。但雨後總有彩虹。只要大家共同努力，我們必定能夠克服困難，重新出發。

來年將會是非常忙碌和重要的一年，不少既複雜又重要的工作正待我們處理和完成，包括成立行政辦事處、制定發牌程序、以及各項行政措施等。本人期望在下一個年度將會是成果豐碩的一年。

主席  
馬豪輝，GBS, JP

The local social incidents in 2019 and the coronavirus disease 2019 (COVID-19) outbreak have taken an unprecedented heavy toll on the tourism sector and the number of visitor arrivals of Hong Kong plummeted. Every cloud has a silver lining. With the concerted efforts of all, we will weather the storm and turn a new page.

The coming year will be a very busy and important one. A number of major and complicated tasks awaited us, including establishing the Executive Office, drawing up licensing procedures, and various administrative measures, etc. I look forward to another fruitful year.

MA Ho-fai, GBS, JP  
Chairman



旅遊業監管局

Travel Industry Authority





## 成立旅監局

政府於 2017 年 3 月向立法會提交《旅遊業條例草案》，該草案在獲得立法會通過後，於 2018 年 11 月成為《旅遊業條例》(第 634 章)。旅監局是根據《條例》成立的旅遊業新法定監管機構，主要負責有關旅行代理商、導遊和領隊的發牌和規管事宜。

旅監局的成員由行政長官根據《條例》委任。成員共有 30 名，來自香港各界，任期為 2 年，由 2020 年 1 月 1 日起生效。

作為香港旅遊業的新監管機構，旅監局將分別從旅議會和註冊處接手規管業界及發牌的職能，以實施《條例》下的新規管制度。

## 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；

## Establishment of the Authority

In March 2017, the Government introduced the Travel Industry Bill to the Legislative Council. Upon passage of the Bill, the Travel Industry Ordinance (Cap. 634) was enacted in November 2018. The Authority is a new statutory regulatory body of the travel industry established under the Ordinance. It is primarily responsible for the licensing and regulation of travel agents, tourist guides and tour escorts.

Members of the Authority are appointed by the Chief Executive in accordance with the Ordinance. The Authority comprises 30 members from various sectors of Hong Kong, who serve for a period of two years with effect from 1 January 2020.

As a new regulatory body of the travel industry in Hong Kong, the Authority is tasked with the implementation of the new regulatory regime under the Ordinance by taking over the trade regulatory function of TIC and the licensing function of TAR respectively.

## Functions

The Authority is a body corporate established in accordance with 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 patronize in relation to that patronage;

- |   |  |
|---|--|
| <p>(c) 就關乎規管以下人士的事宜，向特區政府提供意見——</p> <p>(i) 旅行代理商；</p> <p>(ii) 導遊；及</p> <p>(iii) 領隊；</p> | <p>(c) To advise the Government on matters relating to the regulation of –</p> <p>(i) Travel agents;</p> <p>(ii) Tourist guides; and</p> <p>(iii) Tour escorts;</p>              |
| <p>(d) 接收和處理牌照申請；</p>   | <p>(d) To receive and process applications for licences;</p>   |
| <p>(e) 發出、修訂、撤銷和暫時吊銷牌照，以及將牌照續期；</p>   | <p>(e) To issue, renew, amend, revoke and suspend licences;</p>  |
| <p>(f) 施加該局認為適當的牌照條件；</p>   | <p>(f) To impose licence conditions that it considers appropriate;</p>   |
| <p>(g) 持有、管理和運用賠償基金；及</p>   | <p>(g) To hold, manage and apply the Compensation Fund;</p>  |
| <p>(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該局的任何職能，或根據本條例或其他條例賦予該局的任何職能。</p>                    | <p>(h) (Without limiting the above paragraphs) to perform any function conferred on the Authority by or under the Travel Industry Ordinance (Cap. 634) or another Ordinance.</p> |

## 旅監局的成員

旅監局成員由行政長官委任，任期為 2 年，由 2020 年 1 月 1 日起生效。旅監局共有 30 名成員，名單如下：

## Membership of the Authority

Members of the Authority are appointed by the Chief Executive. Thirty members were appointed to the board for a period of two years with effect from 1 January 2020, including:

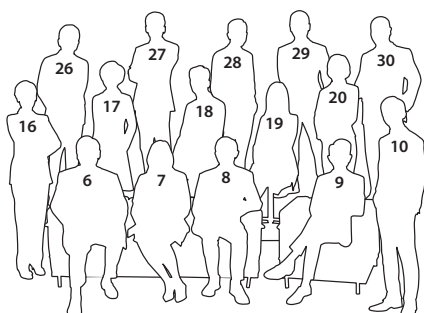
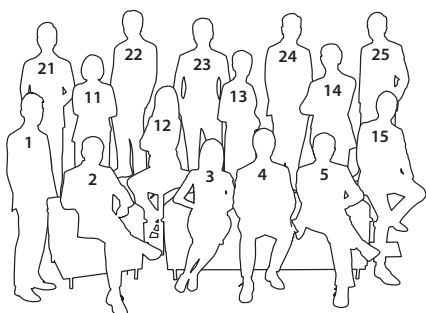
<b>主席</b> <b>Chairman</b>	馬豪輝先生, GBS, JP Mr MA Ho-fai, GBS, JP
<b>副主席</b> <b>Vice-chairman</b>	黃智祖先生, JP Mr Joe WONG Chi-cho, JP
<b>業界成員</b> <b>Trade Members</b>	徐王美倫女士 Mrs Gianna HSU WONG Mei-lun
	梁港蘭女士 Ms Lanny LEUNG Kong-lan
	梁耀霖先生, MH Mr Paul LEUNG Yiu-lam, MH
	馬煜文先生 Mr Martin MA Yuk-man
	彭早敏博士 Dr Priscilla POON Chau-min



<b>業界成員</b> <b>Trade Members</b>	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
	<b>非業界成員</b> <b>Non-trade Members</b>
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, JP Mr Wilfred WONG Kam-pui, 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 Membership of the Authority



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

2 林詩棋先生  
Mr Kevin LAM Sze-cay

3 周雪鳳女士  
Ms Dilys CHAU Suet-fung

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

5 黃智祖先生, JP  
Mr Joe WONG Chi-cho, JP

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

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

8 黃錦沛先生, JP  
Mr Wilfred WONG Kam-pui, JP

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

10 唐偉邦先生  
Mr James TONG Wai-pong

11 彭早敏博士  
Dr Priscilla POON Chau-min

12 徐惠群教授  
Professor Cathy HSU Hui-chun



13 梁港蘭女士  
Ms Lanny LEUNG Kong-lan

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

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

16 程劍慧女士  
Ms Kerry CHING Kim-wai

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

18 麥磊明博士  
Dr Barry MAK Lui-ming

19 蘇嘉媛女士  
Ms Catherine SO

20 鄧余莉華女士  
Mrs Ann TANG YU Li-hua

21 謝潤生先生  
Mr TSE Yun-sang

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

23 范凱傑先生  
Mr Alex FAN Hoi-kit

24 沈朝生先生  
Mr Jason SHUM Jiu-sang

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

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

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

28 馬煜文先生  
Mr Martin MA Yuk-man

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

30 黃嘉毅先生  
Mr WONG Ka-ngai



**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
- 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
- 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



**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
- 香港旅遊業議會副主席  
Deputy Chairman, Travel Industry Council of Hong Kong
- 香港日本人旅客手配業社協會會長  
Chairman, Hong Kong Japanese Tour Operators Association
- 行政長官選舉委員會委員  
Member, Chief Executive Election Committee
- 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
- 旅遊事務署旅遊業策略小組委員  
Member, Tourism Strategy Group of Tourism Commission
- 旅行社代理諮詢委員會委員  
Member, Advisory Committee on Travel Agents
- 旅遊業行業培訓諮詢委員會委員  
Member, Travel Industry Training Advisory Committee
- 香港中國旅遊協會副會長  
Vice Chairman, Hong Kong Association of China Travel Organisers Ltd



**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
- 香港入境旅遊接待協會主席  
Chairman, Hong Kong Inbound Travel Association
- 香港旅遊業議會選舉產生理事  
Elected Director, Travel Industry Council of Hong Kong
- 香港旅行社協會理事  
Committee Member, Hong Kong Association of Travel Agents
- 行政長官選舉委員會委員  
Member, Chief Executive Election Committee
- 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
- 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
- 社會企業研究院副院長  
Vice-chancellor, Social Enterprise Research Academy



**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
- 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 12<sup>th</sup> Term of Jilin Province of the Chinese People's Political Consultative Conference
- 行政長官選舉委員會委員  
Member, Chief Executive Election Committee
- 國際華商觀光協會名譽會長  
Hon President, International Chinese Tourist Association Ltd
- 前職業訓練局酒店、餐飲業及旅遊訓練委員會委員 (2017-2019)  
Former Member, Hotel, Catering and Tourism Training Board, 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, Hong Kong Open University Li Ka Shing School of Professional and Continuing Education
- 香港大學專業進修學院兼職教師  
Part-time Lecturer, School of Professional and Continuing Education of the University of Hong Kong
- 前香港旅遊業議會訓練委員會委員 (2013-2018)  
Former Member, Training Committee of Travel Industry Council of Hong Kong (2013-2018)
- 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
- 香港旅遊業議會副主席  
Deputy Chairman, Travel Industry Council of Hong Kong
- 行政長官選舉委員會委員  
Member, Chief Executive Election Committee
- 香港旅遊發展局成員  
Member, Hong Kong Tourism Board
- 旅遊業行業培訓諮詢委員會委員  
Member, Travel Industry Training Advisory Committee
- 香港旅行社協會當然委員  
Member (Ex-Officio), Hong Kong Association of Travel Agents



**蘇嘉媛女士**  
**Ms Catherine SO**

成員  
Member

- Expedia 集團北亞太區董事總經理  
Managing Director, North APAC of Expedia Group
- 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
- 滬港青年會榮譽副會長  
Honorary Vice President, Hong Kong-Shanghai Youth Association
- 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，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 and Health Committee of Occupational Safety and Health Council (2016-2019)



**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
- 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



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

成員  
Member

- 星馬旅行社總經理  
General Manager, Sin Ma Tours Ltd
- 香港旅遊業議會主席  
Chairman, Travel Industry Council of Hong Kong
- 旅行代理商諮詢委員會委員  
Member, Advisory Committee on Travel Agents
- 旅遊事務署郵輪業諮詢委員會委員  
Member, Advisory Committee on Cruise Industry
- 香港旅遊發展局成員  
Member, Hong Kong Tourism Board
- 旅遊事務署旅遊業策略小組委員  
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
- 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

- 香港導遊總工會理事長  
Chairman, Hong Kong Tour Guides General Union
- 港九勞工社團聯合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-ieng, 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
- 旅遊事務署旅遊業策略小組委員  
Member, Tourism Strategy Group of Tourism Commission
- 香港旅遊業議會名譽顧問  
Honorary Advisor, Travel Industry Council of Hong Kong
- 香港的士業議會獨立理事  
Independent Director, Hong Kong Taxi Council
- 前香港旅遊業議會主席 (2009-2015)  
Former Chairman, Travel Industry Council of Hong Kong (2009-2015)
- 前香港旅遊發展局成員 (2010-2016)  
Former Board Member, Hong Kong Tourism Board (2010-2016)



**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
- 旅遊業行業培訓諮詢委員會委員  
Member, Travel Industry Training Advisory Committee
- 香港旅遊業議會出外旅遊委員會、訓練委員會委員  
Member, Outbound Committee and Training Committee of Travel Industry Council of Hong Kong
- 香港旅遊業議會旅行社資訊科技發展配對基金先導計劃評審委員會委員  
Vetting Committee Member, Pilot Information Technology Development Matching Fund Scheme for Travel Agents of Travel Industry Council of Hong Kong
- 行政長官選舉委員會委員  
Member, Chief Executive Election Committee



**周雪鳳女士**  
**Ms Dilys CHAU Suet-fung**

成員  
Member

- 安永合夥人  
Partner, Ernst & Young
- 香港旅遊業議會獨立理事  
Independent Director, Travel Industry Council of Hong Kong
- 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
- 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
- 香港電台顧問委員會成員  
Member, Radio Television Hong Kong Board of Advisors
- 語文教育及研究常務委員會委員  
Member, Standing Committee on Language Education and Research
- 香港資優教育學苑董事  
Director, the Hong Kong Academy for Gifted Education
- 存款保障上訴審裁處成員  
Member, Deposit Protection Appeals Tribunal



**程劍慧女士**  
**Ms Kerry CHING Kim-wai**

成員  
Member

- 證券及期貨事務上訴審裁處成員  
Member, Securities and Futures Appeals Tribunal
- 保險事務上訴審裁處成員  
Member, Insurance 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
- 青年發展委員會委員  
Member, Youth Development Commission
- 禁毒常務委員會成員  
Member, Action Committee Against Narcotics
- 長期監禁刑罰覆核委員會委員  
Member, Long-term Prison Sentences Review Board
- 上訴委員會(教育事宜)成員  
Member, Appeal Boards Panel (Education)
- 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



**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
- 旅遊管理主編  
Editor-in-Chief, Tourism Management
- 國際旅遊學者協會名譽主席  
Honorary Chairperson, International Society of Travel and Tourism Educators
- 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
- 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
- 西九文化區管理局董事局成員  
Member, Board of the West Kowloon Cultural District Authority
- 人力資源規劃委員會委員  
Member, Human Resources Planning Commission
- 藝術發展諮詢委員會委員  
Member, Advisory Committee on Arts Development
- 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
- 市政服務上訴委員會成員  
Member, Municipal Services Appeals Board
- 康樂及文化事務署場地伙伴計劃委員會成員  
Member, Committee on Venue Partnership of Leisure and Cultural Services Department
- 香港房屋委員會建築小組委員會委員  
Member, Building Committee of Hong Kong Housing Authority



**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
- 工業貿易諮詢委員會委員  
Member, Trade and Industry Advisory Board
- 消費者委員會委員  
Member, Consumer Council
- 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
- 青少年罪犯問題常務委員會委員  
Member, Standing Committee on Young Offenders



**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
- 旅遊業賠償基金主席  
Chairman, Travel Industry Compensation Fund Management Board
- 消費者委員會委員  
Member, Consumer Council
- 消費者訴訟基金管理委員會委員  
Member, Management Committee of the Consumer Legal Action Fund
- 香港會計師公會紀律小組 A 成員  
Member, Disciplinary Panel A of the Hong Kong Institute of Certified Public Accountants
- 香港公益金投資小組委員會委員  
Member, Investment Committee of the Community Chest of Hong Kong
- 團結香港基金顧問  
Advisor, Our Hong Kong Foundation



**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
- 國際公證人  
Notary Public
- 中國司法部委托公證人  
China Appointed Attesting Officer
- 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
- 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
- 品創控股有限公司獨立非執行董事  
Independent Non-executive Director, Phoenitron Holdings Limited
- 錢唐控股有限公司獨立非執行董事  
Independent Non-executive Director, Affluent Partners Holdings Ltd
- 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



**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

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



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
- 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
- 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
- 生活教育活動計劃主席  
Chairman, Life Education  
Activity Program
- 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 Hong  
Kong General Chamber of  
Commerce
- 香港公益金董事  
Board Member, the Community  
Chest of Hong Kong
- 行政長官選舉委員會委員  
Member, Chief Executive  
Election Committee
- 香港理工大學工業及系統工程系  
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
- 太古小學法團校董會校董  
Manager, Incorporated  
Management Committee of  
Taikoo Primary School



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

成員  
Member

- 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
- 香港教育城董事會主席  
Chairman, Board of Directors of Hong Kong Education City
- 紀律人員薪俸及服務條件常務委員會委員會委員  
Member, Standing Commission on Disciplinary Services Salaries and Conditions of Service
- 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
- 旅行商諮詢委員會主席  
Chairman, Advisory Committee on Travel Agents
- 自資專上教育委員會成員  
Member, Committee on Self-financing Post-secondary Education
- 肺塵埃沉着病補償基金委員會委員  
Member, Pneumoconiosis Compensation Fund Board



**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
- 香港機場管理局董事會成員  
Member, Airport Authority



**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
- 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
- 香港公益金入會、預算及分配委員會主席及董事局成員  
Chairman, Admissions, Budgets & Allocations Committee and Board Member of the Community Chest of Hong Kong
- 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
- 仁濟醫院管治委員會成員  
Member, Hospital Governing Committee of Yan Chai Hospital
- 香港演藝學院校董會成員  
Member, Council of Hong Kong Academy for Performing Arts



機  
構  
管  
治

Corporate  
Governance



根據《條例》，旅監局須設立紀律委員會。此外，旅監局在 2020 年 1 月 14 日舉行的第一次會議，通過設立了五個常設委員會，協助旅監局履行職能。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

紀律委員會及五個常設委員會分別集中跟進不同範疇的工作。委員會的職能及成員名單如下。

## 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。

Under the Ordinance, the Authority is required to establish a Disciplinary Committee. In addition, the Authority approved the establishment of five standing committees at its first meeting on 14 January 2020 to assist the Authority in discharging its functions. 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 focus on their respective areas of work. The main functions and memberships of the committees 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.

<b>主席 Chairman</b>	廖玉玲女士, JP	Ms Elaine LIU Yuk-ling, JP
<b>副主席 Vice-chairmen</b>	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
<b>成員 Members</b>	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



## 紀律委員會 (續)

## Disciplinary Committee (continued)

<b>成員 Members</b>	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, JP	Mr Wilfred WONG Kam-pui, JP
	楊傳亮先生, BBS, JP	Mr Charles YANG Chuen-liang, BBS, JP

## 守則及指引委員會

## Codes and Guidelines Committee

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。

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 patronize.

<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

## 守則及指引委員會（續）

## Codes and Guidelines Committee (continued)

<b>成員 Members</b>	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

## Compensation Committee

此委員會負責按照《條例》的規定，考慮應否運用旅遊業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，考慮是否從旅遊業賠償基金撥款支付旅監局就賠償基金執行該局的職能時招致的開支。

This Committee is responsible for considering whether the Travel Industry Compensation Fund (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 the TICF to cover the expenses incurred by the Authority in performing the functions of the TICF.

<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所有行政、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、旅遊業賠償基金及旅遊業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 all 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 the TICF and the Travel Industry Development Fund (TIDF), and is responsible for managing the e-levy system.

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

此委員會負責處理旅遊業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旅遊業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。

## Development Committee

This Committee is responsible for the management and use of TIDF (with the exception of investment strategy and financial management). The Committee will consider and formulate, as necessary, guidelines and procedures for application of the 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 the approved projects and funding disbursement.

<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。委員會並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 authorized representatives of travel agents.

<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, JP	Mr Wilfred WONG Kam-pui, 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	



## 財政分配

政府於 2020 年 2 月向旅監局撥款 3.5 億元為其種子基金，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。為減低對業界的影響，政府建議各項費用和旅監局徵費（內地入境旅行團登記費除外）在新條例全面生效後首五年維持於當時水平。

## 旅監局行政辦事處

旅監局的行政辦事處由一名行政總裁帶領，並設有三個主要部門，分別為監管事務部、執行部和機構事務部，預算編制約 99 人。第一批職員預計將於 2020 年第四季起陸續到任。

## Funding Arrangements

To support the initial operation of the Authority, the Government has allocated \$350 million to the Authority in February 2020 as its seed money. The Authority will run on a self-financing basis in the long run. The Authority's major sources of revenue will be levies to the Authority on outbound fares received by travel agents (Authority levies), licence fees, and registration fees on inbound tour groups from the Mainland. To reduce the impact on the trade, the Government propose that the various fees and Authority levies (except registration fees on inbound tour groups from the Mainland) will be maintained for five years at the prevailing levels upon the full commencement of the new ordinance.

## Executive Office of the Authority

The executive office of the Authority will be headed by an Executive Director and has three Divisions, namely Regulatory Affairs Division, Operations Division and Corporate Services Division. The estimated staff establishment is 99. The first batch of staff is expected to report duty starting from the fourth quarter of 2020.

2019 至 20 年度的主要工作

Major Tasks  
in 2019-20

## 過渡安排

在新制度全面生效之前，旅監局沒有任何監管權力，旅行代理商、導遊和領隊繼續分別由註冊處及旅議會規管。政府的目標是在旅監局成立約兩年後全面推行新規管制度。

政府已設立由公務員組成的籌備小組，在旅監局員工到任之前，協助開展必需的工作。

## 行政工作

旅監局通過了旅監局的工作計劃、管治架構、議事規則、利益申報機制及其他機構行政事宜。

## Transition

Before the full implementation of the new regime, the Authority does not have any regulatory powers. Travel agents, tourist guides and tour escorts will continue to be regulated by the TAR and the TIC respectively. It is the target of the Government for the new regulatory regime to be implemented in about two years' time upon the establishment of the Authority.

The Government has set up a preparatory team composed of civil servants to assist the Authority in taking forward the essential tasks before the Authority has recruited its own staff.

## Administrative tasks

The Authority approved matters relating to its work plan, governance framework, rules of procedures, mechanism of declaration of interests and other corporate administrative matters.







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Outlook

## 為實施新規管制度作好準備

旅監局將着手處理一系列工作，包括草擬附屬法例，制定發牌框架、指令、指引及行為守則等，以期於約兩年時間完成一切準備工作，全面推行新規管制度。

## 籌劃行政辦事處

為使籌備工作能順利進行，旅監局會繼續開展多項行政工作，包括招聘合適人員加入工作團隊、物色辦事處選址，及為非即時需要使用的資金制定投資策略。此外，旅監局亦會開展採購其他服務的工作，包括聘用法律服務及安排審計服務等。

## 與公眾、業界及持份者溝通

為有效制定日後的規管標準，旅監局將透過不同渠道與公眾、業界及持份者保持溝通，攜手促進本港旅遊業的發展。

## Getting prepared for the new regulatory regime

The Authority will proceed with a series of tasks, including drafting subsidiary legislation, formulating licensing framework, directives, guidelines and codes of conduct etc., with a view to completing all preparations in about two years for implementation of the new regulatory regime.

## Shaping the executive arm

In order to carry out the preparatory work smoothly, the Authority will continue with various administrative tasks, including recruiting suitable candidates to join its workforce, identifying office accommodation and formulating investment strategies for funds not required for immediate use. In addition, the Authority will proceed with the procurement of other services, including hiring legal services and arranging audit services.

## Communication with the public, industry and stakeholders

To develop the future regulatory standards effectively, the Authority will maintain communication with the public, the industry and stakeholders through different channels to work together to promote the development of the tourism industry in Hong Kong.



財務報表

Financial Statements



**旅遊業監管局**  
**TRAVEL INDUSTRY AUTHORITY**

**財務報表**

由 2019 年 12 月 2 日 (開始營運日期) 至  
2020 年 3 月 31 日止期間

**FINANCIAL STATEMENTS**

FOR THE PERIOD FROM 2<sup>ND</sup> DECEMBER 2019  
(DATE OF COMMENCEMENT OF OPERATION)  
TO 31<sup>ST</sup> MARCH 2020



## 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40頁至第52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2020年3月31日的財務狀況表與由2019年12月2日(開始營運日期)至2020年3月31日止期間的收支結算表、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2020年3月31日的事務狀況及由2019年12月2日(開始營運日期)至2020年3月31日止期間的運作績效及現金流,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 40 to 52, which comprise the statement of financial position as at 31<sup>st</sup> March 2020, and the statement of income and expenditure, statement of changes in capital and reserve and statement of cash flows for the period from 2<sup>nd</sup> December 2019 (date of commencement of operation) to 31<sup>st</sup> March 2020 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 31<sup>st</sup> March 2020, and of its results of the operation and its cash flows for the period from 2<sup>nd</sup> December 2019 (date of commencement of operation) to 31<sup>st</sup> March 2020 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 HKSA's 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 HKSA's, 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，2020年9月22日

Hong Kong, 22<sup>nd</sup> September, 2020



旅遊業監管局  
收支結算表

TRAVEL INDUSTRY AUTHORITY  
STATEMENT OF INCOME AND EXPENDITURE

由 2019 年 12 月 2 日 (開始營運日期) 至 2020 年 3 月 31 日止期間  
FOR THE PERIOD FROM 2<sup>ND</sup> DECEMBER 2019 (DATE OF COMMENCEMENT OF OPERATION) TO 31<sup>ST</sup> MARCH 2020

		港元 HK\$
<b>收入</b>	<b>INCOME</b>	
銀行利息收入	Bank interest income	652
<b>支出</b>	<b>EXPENDITURE</b>	
核數師酬金	Auditor's remuneration	<u>(21,000)</u>
<b>期間虧損及全面支出</b>	<b>DEFICIT AND TOTAL COMPREHENSIVE EXPENSE FOR THE PERIOD</b>	<u><u>(20,348)</u></u>

# 旅遊業監管局

## 財務狀況表

### TRAVEL INDUSTRY AUTHORITY

### STATEMENT OF FINANCIAL POSITION

於 2020 年 3 月 31 日  
AT 31<sup>ST</sup> MARCH 2020

港元  
HK\$

<b>流動資產</b>	<b>CURRENT ASSETS</b>	
應收利息	Interest receivable	652
銀行結存	Bank balance	350,000,000
		<u>350,000,652</u>
<b>流動負債</b>	<b>CURRENT LIABILITY</b>	
應計項目	Accrual	<u>(21,000)</u>
<b>淨資產</b>	<b>NET ASSETS</b>	<u>349,979,652</u>
<b>儲備</b>	<b>RESERVE</b>	
香港特別行政區政府撥款	Grant from the Government of HKSAR	350,000,000
累積虧損	Accumulated deficit	<u>(20,348)</u>
		<u>349,979,652</u>

載於第 40 至 52 頁的財務報表於 2020 年 9 月 22 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 40 to 52 were approved and authorized for issue by the Authority on 22<sup>nd</sup> September 2020 and are signed on its behalf by:

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

主席  
Chairman

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

成員  
Member

旅遊業監管局

資本及儲備變動表

TRAVEL INDUSTRY AUTHORITY

STATEMENT OF CHANGES IN CAPITAL AND RESERVE

由 2019 年 12 月 2 日 (開始營運日期) 至 2020 年 3 月 31 日止期間

FOR THE PERIOD FROM 2<sup>ND</sup> DECEMBER 2019 (DATE OF COMMENCEMENT OF OPERATION) TO 31<sup>ST</sup> MARCH 2020

		香港特別行政 區政府撥款 Government grant 港元 HK\$	累計虧損 Accumulated deficit 港元 HK\$	總額 Total 港元 HK\$
香港特別行政區 政府撥款	Grant from the Government of the Hong Kong Special Administrative Region	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	At 31 <sup>st</sup> March 2020	350,000,000	(20,348)	349,979,652

# 旅遊業監管局

## 現金流量表

### TRAVEL INDUSTRY AUTHORITY

### STATEMENT OF CASH FLOWS

由 2019 年 12 月 2 日 (開始營運日期) 至 2020 年 3 月 31 日止期間  
 FOR THE PERIOD FROM 2<sup>ND</sup> DECEMBER 2019 (DATE OF COMMENCEMENT OF OPERATION) TO 31<sup>ST</sup> MARCH 2020

港元  
HK\$

<b>營運活動之現金流量</b>	<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
期間虧損	Deficit for the period	(20,348)
就下列各項作出調整：	Adjustment for:	
利息收入	Interest income	(652)
營運資金變動前之營運 現金流量	Operating cash flows before changes in working capital	(21,000)
應計項目增加	Increase in accrual	21,000
<b>營運活動所用之現金淨額</b>	<b>NET CASH USED IN OPERATING ACTIVITIES</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
<b>融資活動所得之現金淨額</b>	<b>NET CASH FROM FINANCING ACTIVITIES</b>	350,000,000
<b>現金及現金等值物增加淨額 及期末現金及現金等值物 結存</b>	<b>NET INCREASE IN CASH AND CASH EQUIVALENTS AND CASH AND CASH EQUIVALENTS AT END OF THE PERIOD</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>	
銀行結存	Bank balance	350,000,000



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

由 2019 年 12 月 2 日 (開始營運日期) 至 2020 年 3 月 31 日止期間  
FOR THE PERIOD FROM 2<sup>ND</sup> DECEMBER 2019 (DATE OF COMMENCEMENT OF OPERATION) TO 31<sup>ST</sup> MARCH 2020

### 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。旅監局的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。

旅監局的通訊地址為香港黃竹坑業勤街 23 號 The Hub 2 樓 202 室。

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 2<sup>nd</sup> December 2019, with the principal functions for promoting the integrity, competence and professionalism of travel agents, tourist guides and tour escorts, regulating shops that inbound tour groups are arranged to patronize.

The correspondence address of the Authority is at Unit 202, 2/F, The Hub, 23 Yip Kan Street, 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

由 2019 年 12 月 2 日 (開始營運日期) 至 2020 年 3 月 31 日止期間

FOR THE PERIOD FROM 2<sup>ND</sup> DECEMBER 2019 (DATE OF COMMENCEMENT OF OPERATION) TO 31<sup>ST</sup> MARCH 2020

#### 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:

旅遊業監管局  
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FOR THE PERIOD FROM 2<sup>ND</sup> DECEMBER 2019 (DATE OF COMMENCEMENT OF OPERATION) TO 31<sup>ST</sup> MARCH 2020

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) 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。

(d) 應計項目

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。

(e) 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：

(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

2. Significant accounting policies (continued)

(b) Revenue recognition (continued)

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

(c) 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.

(d) Accruals

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

(e) Related parties

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

(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

## 旅遊業監管局 財務報表附註

### TRAVEL INDUSTRY AUTHORITY NOTES TO THE FINANCIAL STATEMENTS

由 2019 年 12 月 2 日 (開始營運日期) 至 2020 年 3 月 31 日止期間  
FOR THE PERIOD FROM 2<sup>ND</sup> DECEMBER 2019 (DATE OF COMMENCEMENT OF OPERATION) TO 31<sup>ST</sup> MARCH 2020

#### 2. 主要會計政策 (續)

##### (e) 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：(續)

  - (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)。
  - (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。

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

##### (e) Related parties (continued)

- (i) A person or a close member of that person's family is related to the Authority if that person: (continued)

  - (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).
  - (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.



旅遊業監管局  
財務報表附註  
TRAVEL INDUSTRY AUTHORITY  
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## 2. 主要會計政策 (續)

(e) 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：(續)

(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。

(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。

## 2. Significant accounting policies (continued)

(e) Related parties (continued)

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

(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.

(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.

**旅遊業監管局**  
**財務報表附註**  
**TRAVEL INDUSTRY AUTHORITY**  
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由 2019 年 12 月 2 日 (開始營運日期) 至 2020 年 3 月 31 日止期間  
 FOR THE PERIOD FROM 2<sup>ND</sup> DECEMBER 2019 (DATE OF COMMENCEMENT OF OPERATION) TO 31<sup>ST</sup> MARCH 2020

### 3. 稅項

根據《稅務條例》，旅監局獲豁免繳納香港利得稅。

### 3. Taxation

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

### 4. 金融資產及負債

(a) 金融資產及負債類別

### 4. Financial assets and liabilities

(a) Categories of financial assets and liabilities

港元  
HK\$

#### 金融資產

#### Financial assets

流動資產 - 按攤銷成本值：	Current assets - at amortized cost:	
應收利息	Interest receivable	652
銀行結存	Bank balance	350,000,000
		350,000,652

#### 金融負債

#### Financial liabilities

流動負債 - 按攤銷成本值：	Current liabilities - at amortized cost:	
應計項目	Accrual	(21,000)

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4. 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外匯風險和價格風險。其他風險敘述如下：

(i) 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。

4. 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 foreign currency risk and price risk. Other risks are described below:

(i) Liquidity risk

The Authority's policy is to regularly monitor current and expected liquidity requirements 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:

		賬面金額 Carrying amount	未經折現的 合同現金流量 Contractual undiscouted cash flow	一年內或 按要 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\$
<b>於 2020 年 3 月 31 日</b>		<b>At 31<sup>st</sup> March 2020</b>			
流動負債		Current liabilities			
應計項目	Accrual	21,000	21,000	21,000	-

## 旅遊業監管局 財務報表附註

### TRAVEL INDUSTRY AUTHORITY NOTES TO THE FINANCIAL STATEMENTS

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#### 4. 金融資產及負債 (續)

(c) 公允價值

於 2020 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。

#### 5. 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。

#### 4. Financial assets and liabilities (continued)

(c) Fair values

All financial assets and liabilities are carried at amounts not materially different from their fair values as at 31<sup>st</sup> March 2020. The fair value is estimated as the present value of future cash flows, discounted at current market interest rate.

#### 5. 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.

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

由 2019 年 12 月 2 日（開始營運日期）至 2020 年 3 月 31 日止期間  
FOR THE PERIOD FROM 2<sup>ND</sup> DECEMBER 2019 (DATE OF COMMENCEMENT OF OPERATION) TO 31<sup>ST</sup> MARCH 2020

### 6. 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 號的修訂	業務的定義 <sup>1</sup>
香港財務報告準則 第 17 號	保險合同 <sup>2</sup>
香港會計準則第 1 號及 第 8 號的修訂	重大的定義 <sup>1</sup>

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。

### 6. 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 which may be relevant to the Authority.

Amendments to HKFRS 3	Definition of a business <sup>1</sup>
HKFRS 17	Insurance contracts <sup>2</sup>
Amendments to HKAS 1 and HKAS 8	Definition of material <sup>1</sup>

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.

1. 於 2020 年 1 月 1 日或之後開始之會計期間生效  
2. 於 2021 年 1 月 1 日或之後開始之會計期間生效

1. Effective for annual periods beginning on or after 1<sup>st</sup> January 2020  
2. Effective for annual periods beginning on or after 1<sup>st</sup> January 2021





**旅遊業監管局**  
**Travel Industry Authority**

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