

本函編號：TIA-2023-0228

各位持牌人：

**財政年度結束後的 7 個月內須呈交帳目報表**

現特此提醒你，如你的財政年度於 2022 年 9 月 1 日或之後結束，你必須遵守以下牌照條件：

持牌旅行代理商須在不遲於每個財政年度結束後的 7 個月內，向旅遊業監管局呈交有關財政年度的帳目報表的文本，連同由《專業會計師條例》(第 50 章) 第 2 條所指的執業會計師就該有關財政年度審閱有關代理商的帳目報表而獲得有限度保證後，簽署的報告的文本。

有關帳目報表及執業會計師簽署的報告可遞交或郵寄至本局，或電郵至：  
[lic@tia.org.hk](mailto:lic@tia.org.hk)。

請注意，根據《旅遊業條例》，持牌旅行代理商如違反牌照條件即屬犯罪，最高可處十萬元罰款及監禁兩年。

旅遊業監管局

2023 年 4 月 28 日

Our Ref: TIA-2023-0228

28 April 2023

Dear licensees

**Submission of statement of accounts 7 months after end of financial year**

This is to remind you that if your financial year ended on 1 September 2022 or thereafter, you must comply with the following condition:

**A licenced travel agent must submit to the Travel Industry Authority, not later than 7 months after the end of each financial year, a copy of the statement of accounts in respect of the relevant financial year together with a copy of a report signed by a certified public accountant (practising) within the meaning of section 2 of the Professional Accountants Ordinance (Cap. 50) after obtaining limited assurance by performing a review of the financial statements for that relevant financial year.**

The relevant statement of accounts and report signed by a certified public accountant (practising) may be delivered or posted to the Authority, or emailed to: [lic@tia.org.hk](mailto:lic@tia.org.hk).

Please note that under the Travel Industry Ordinance, a licensed travel agent who is in breach of any licence condition is liable to a fine of \$100,000 and imprisonment of 2 years.

Travel Industry Authority