



香港旅遊業議會  
TRAVEL INDUSTRY COUNCIL  
OF HONG KONG

Incorporated with limited liability

**IMPORTANT**

**DIRECTIVE**

Issue Date: 13 April 2018

Ref: BOD234/13042018/O/JM

**Levy-related rules**

**Resolution No. 234**

**(Directive category: Outbound → Levy)**

---

The requirements in relation to the levy (consisting of the Fund levy and the Council levy) as stipulated in the Travel Agents Ordinance may be summarised as travel agents having to pay the levy in respect of every outbound fare received and outbound fares referring to: (1) the payments (including the deposits, balance, etc) received by travel agents for providing any two or all of the transport, accommodation and activities during a journey, and (2) the following payments related to the journey: air passenger departure tax, security charges, visa application fees, travel insurance premiums, fuel surcharges, and supplements for single rooms, additional beds and breakfast, etc.

In view of the full implementation of the e-levy system in the near future, the Board of Directors decided at its meeting held on 10 April 2018 to revise or rescind several levy-related directives. Since the franking machines and the e-levy system are both legitimate tools for making levy payments, the following rules are applicable to situations where levy payments are made through both tools unless otherwise specified:

**The levy**

**1. The following definitions are applicable to this Directive:**

- (1) “receipts” refer to any documents proving payment of outbound fares to members by customers;**
- (2) “receipts with levy stamps” refer to receipts franked with conventional levy stamps by franking machines, or receipts stamped with e-levy stamps through the e-levy system (namely the electronic receipts with e-levy stamps created by the insertion of e-levy stamps into the soft copies of receipts, or the hard copies of receipts on which e-levy stamps are printed); and**
- (3) “working days” exclude Saturdays, Sundays and public holidays.**

**2. The amount of the levy shall equal a percentage of every outbound fare received by members, and that percentage shall be:**

- (1) 0.15%; or
  - (2) any other percentage as specified by the Secretary for Commerce and Economic Development.
3. When members make levy payments, –
- (1) the amount of the levy rounded up to the next higher dollar shall be input if a franking machine is used; and
  - (2) the amount of the outbound fare shall be input if the e-levy system is used.
4. Members shall make payment of the levy for every outbound fare received by them at any time or through any means or channels.

**Receipts with levy stamps**

5. When members collect outbound fares from customers, the receipts shall be franked with conventional levy stamps by franking machines or stamped with e-levy stamps through the e-levy system in order to prove payment of the levy.
6. Conventional levy stamps or e-levy stamps on receipts shall be legible. The ratio of length to width of an e-levy stamp on the receipt shall be 3.5 to 1, with its size not smaller than 7cm x 2cm.
7. After the receipt is franked with the conventional levy stamp by the franking machine, members shall –
- (1) immediately hand the original receipt with the conventional levy stamp to customers if the outbound fares are paid at their physical stores; or
  - (2) send on or before the following working day a copy of the original receipt with the conventional levy stamp through such means as fax, email or instant messaging applications to customers after payment of the outbound fares, and then send on or before the fifth calendar day (exclusive of the day on which the copy of the original receipt is sent to the customers) the original receipt with the conventional levy stamp to the customers if the outbound fares are NOT paid at their physical stores.
8. After the receipt is stamped with the e-levy stamp through the e-levy system, members shall send on or before the following working day the receipt with the e-levy stamp or a copy thereof through such means as fax, email or instant messaging applications to customers after payment of the outbound fares.
9. Receipts with levy stamps shall be given to customers by those members which directly sell outbound travel services to and directly receive

outbound fares from customers.

10. All receipts shall have the following sentence in English and Chinese, with a size not smaller than the smallest print as shown on the same page of the receipts:

“Travellers must obtain receipts with levy stamps to have protection by the Travel Industry Compensation Fund. 旅客必須取得印花收據，方可獲得「旅遊業賠償基金」保障。”

11. Members shall clearly specify on receipts with levy stamps or attachments thereof the full names of all the customers who have purchased outbound travel services in order that they are eligible for the protection under the Travel Industry Compensation Fund (including the Package Tour Accident Contingency Fund Scheme).


#### Refunds of levy payments

12. Members may, after making levy payments, apply to the TIC for refunds of such payments if situations such as the cancellation of package tours, the transfer of tour participants to other package tours, etc occur, but such refunds shall be made in accordance with the procedures and ways specified by the TIC.
13. Each application for a refund of the levy payment shall be enclosed with documentary proof; applications with insufficient documentary proof will not be processed.
14. Members shall apply for refunds of levy payments within one year after the levy payments are made, counting from the dates of the levy stamps.

This Directive supersedes Directive Nos. 16, 18, 34 and 59, and takes effect from 1 May 2018. Violation of this directive will be subject to penalties in accordance with Article 11 of the TIC's Articles of Association.

For latest information on rules of the TIC, please visit the TIC website (<[www.tichk.org](http://www.tichk.org)> → “Codes and Regulations”).

BY ORDER OF THE BOARD OF DIRECTORS  
TRAVEL INDUSTRY COUNCIL OF HONG KONG



Alice Chan (Mrs)  
Executive Director