



I. 二零二六至二七年度賣旗日公開籌款許可證的發證條件
Conditions for Public Subscription Permit for Holding Flag Days in 2026-27

(1) 獲發賣旗日許可證的機構必須遵守以下條件–

The Permittee must comply with the following conditions –

- (a) 獲發許可證的機構須持續符合賣旗日申請須知中B部所列相關的審核申請資格。
The Permittee shall continue to meet the applicable eligibility criteria as stipulated in Part (B) of the Explanatory Notes for Application for Flag Days.

- (b) 獲發許可證的機構除了必須遵守許可證所列條件外，亦須確保參與賣旗的人士和籌辦賣旗日活動的人士均清楚知悉及嚴格遵守有關條件。

In addition to its own compliance with the permit conditions, the Permittee shall also ensure that the flag sellers and persons organising the flag day are fully aware of and strictly comply with these conditions.

- (c) 賣旗活動只可在許可證指定的時間、日期及地區(如適用)，及以許可證上獲批准的收集款項方法於公眾地方舉行。獲發許可證的機構如希望以其他方法收集款項，必須事先向社署提出書面申請，並獲批准。機構如違反有關規定，已可能觸犯有關法例。

Sale of flags in public places is permitted only for the time, date and region (if applicable) specified in the permit, adopting approved method of money collection therein. Permittee wishing to adopt other means of money collection must submit written application and obtain prior approval from SWD. Permittee may be committing an offence for the sale of flags outside the time, date or region (for Regional Flag Days) specified on the permit.

- (d) 所有捐款必須出於自願，不得強逼任何人捐款、收集捐款，或以任何其他方式捐助。

All donations must be purely voluntary and no pressure should be brought on any person to donate, collect donations or contribute in any other way.

- (e) 除指定的受益對象外，其他人士不得從賣旗活動所籌得款項中獲取利益。

No person shall benefit from the proceeds of the flag selling activity except the designated beneficiaries.

- (f) 獲發許可證的機構須採取足夠的保安措施，妥善保管所籌得的款項，以防止捐款被竊。賣旗錢袋或善款收集箱應印上編號及加封或上鎖。賣旗人士在交收旗袋及善款收集箱時應簽署確認交收的文件。

The Permittee must take sufficient measures to ensure the safekeeping of the funds raised to prevent pilfering. Collection bags/boxes should be properly numbered and sealed, and collectors should sign upon receipt and return of collection bag/boxes.

- (g) 獲發許可證的機構須確保為已獲准舉辦的賣旗日及相關的賣旗籌款目的安排足夠宣傳。

The Permittee must ensure that there is sufficient publicity for the approved flag day and the purpose of the flag day fund-raising activities concerned.

- (h) 在公眾地方舉行的賣旗活動不應被用作／被視為用作直接商業推廣目的。
The flag sale occasion in public places should not be used/ perceived to be used for direct commercial promotional purposes.

- (i) 獲發許可證的機構應制定適當的賣旗日計劃(包括但不限於制定程序，以確保有組織和有秩序地派發和收集旗子及賣旗錢袋／善款收集箱)和賣旗日的人手調配安排。在賣旗活動進行時，獲發許可證的機構應考慮各種相關因素(例如參與人士的健康狀況及天氣情況等)，向參與賣旗活動的人士提供／安排提供適當及足夠的照顧、培訓及指導，以確保其有能力進行賣旗活動，以及參與人士及公眾的安全。

The Permittee should devise appropriate plans for conducting flag days (including but not limited to ensuring all flags and money collection bags/ boxes are distributed and collected in an organised and orderly manner) and deploying of participants to conduct flag days. During the course of flag day activities, the Permittee should provide/ arrange to provide proper and sufficient care, training and coaching to the participants to ensure their competence in conducting the flag sale, and safety of the participants and the public, after taking into account relevant factors (such as the health conditions of the participants, the weather conditions, etc.).

- (j) 除非有家長或監護人陪同，否則十四歲以下的兒童不得參與賣旗 [「監護人」指根據《未成年人監護條例》(第13章)或其他法定條款委任的監護人]。

Unless accompanied by their parents or guardians, no children under the age of 14 years are to be permitted to sell flags [“Guardian” refers to a guardian appointed under or acting by virtue of the Guardianship of Minors Ordinance (Cap. 13) or other statutory provisions].

- (k) 不得向道路或公路上的車輛乘客或公共交通工具上的乘客賣旗。

Flags should not be sold to persons in vehicles on roads or highways or on board a public transport vehicle.

- (l) 賣旗時不得阻礙或滋擾他人或阻塞公眾地方，包括但不局限於各公共交通的出入口(例如巴士總站／站、渡輪碼頭、香港鐵路轄下各路線的車站、山頂纜車站及機場客運大樓等)。如有市民投訴賣旗活動造成滋擾或帶來不便，賣旗者應遵照現場警方人員或場地的管理機構所發出的指示。

Flag sellers should not cause annoyance or obstruction in public places, including but not restricted to areas next to the entrances/ exits of public transport (e.g. bus terminals/ stops, ferry piers, Stations of all lines of the Mass Transit Railway, The Peak Tramways Stations, Airport Passenger Terminal Building, etc.). If any complaint is received from the public about any nuisance or inconvenience caused, flag sellers should follow the instructions given by police officers or the management authority of the venues concerned at the scene.

- (m) 如獲發許可證的機構在公共街道以外的公眾地方(例如港鐵站、體育場、文娛中心、公共屋邨等)進行賣旗籌款活動，機構亦必須得到有關當局(包括用作舉辦賣旗活動場地的管理當局或業主)批准。然而，如有需要，獲發許可證的機構在公共街道進行與賣旗籌款相關的活動或仍須另外申請有關政府部門的批准。

For flag selling activities to be conducted in public places other than public streets (e.g. MTR stations, stadia, civic centres and public housing estates, etc.), the Permittee must also obtain

approval from the relevant authorities, including the owner or the management authority of the venue(s), for the sale of flags. Nevertheless, if necessary, the Permittee may need to seek approval from relevant Government departments separately for conducting activities relating to its flag sale on public streets.

- (n) 獲發許可證的機構須在賣旗錢袋上清楚顯眼地標示機構名稱，並註明「獲社會福利署批准」或“Approved by Social Welfare Department”。

The name of the Permittee and the statement “Approved by Social Welfare Department” or 「獲社會福利署批准」 must be marked clearly and prominently on the money collection bags for flag sale.

- (o) 獲發許可證的機構應參考「賣旗日的旗紙及賣旗錢袋設計指引」，並須於賣旗日前就賣旗日所採用的賣旗錢袋及旗紙的設計式樣取得社署的同意。

Permittee must obtain the prior approval of SWD on the design of the money collection bags to be used and for the flags to be sold on the flag day. Reference should be made to the “Guidelines on the Design of Flag and Money Collection Bags for Flag Days”.

- (p) 賣旗活動中所籌得的款項，必須只用於許可證註明的籌款目的。賣旗日的收入不可用於從事或支持任何違反香港法例的行為和活動（包括從事或支持任何非法或不利於國家安全的行為和活動）。如有下列任何情況，社署可即時撤銷已批准的賣旗日許可證：(a)機構曾經參與或正在參與可能會構成或導致發生危害國家安全罪行或不利於國家安全的行為或活動；(b)機構繼續聘用其承包商、服務提供者或供應商將不利於國家安全；或(c)政府合理地相信上述任何一種情況將會發生。

The funds raised from flag selling activities must be used only for the purpose(s) specified in the permit. No flag day proceeds should be used for engaging in or in support of any acts or activities which are in violation of the laws of Hong Kong (including engaging in or supporting any acts or activities which are unlawful or contrary to the interests of national security). SWD may immediately revoke the Flag Day Permit upon the occurrence of any of the following events: (a) the organisation has engaged or is engaging in acts or activities that are likely to constitute or cause the occurrence of offences endangering national security or which would otherwise be contrary to the interest of national security; (b) the continued engagement of contractors, service providers or suppliers by the organisation is contrary to the interest of security; or (c) the Government reasonably believes that any of the events mentioned above is about to occur.

- (q) 舉辦賣旗日的有關支出，不得超過所籌得總收入的百分之十。

Expenses in connection with the flag day must not exceed ten percent of the gross receipts.

- (r) 獲發許可證的機構必須對許可證批准的賣旗籌款活動所籌得的款項及支出負責，並確保妥善使用所籌得的款項。獲發許可證的機構必須編製一份收支結算表，在賣旗日後九十天內，將該中文及英文收支結算表(包括有關的備註連同核數師報告)的正本及其PDF格式版本，遞交社會福利署署長(社署署長)審核及上載至香港政府一站通網頁，以供公眾於十二個月內查閱。

The Permittee shall be held accountable for the funds raised and disbursements made, as well as the proper use of the donations in relation to the flag day fund-raising activities approved under the Permit. The Permittee is required to prepare an income and expenditure account in both Chinese and English, of which the original hard copy (including the related

notes together with the auditor's report thereon) and its PDF file should be submitted within 90 days after the flag day to the Director of Social Welfare (DSW) for checking and uploading to GovHK's website for public inspection for 12 months.

- (s) 獲發許可證的機構必須按應計制編製一份收支結算表，述明 –
- (i) 分別從街頭賣旗收入及其他與賣旗日有關活動而獲得的捐獻；
 - (ii) 是次賣旗活動所籌得款項的總收入；
 - (iii) 每項與賣旗日有關的支出細項（例如審計、運輸、印刷及文具費用等）；
 - (iv) 淨收入；及
 - (v) 賣旗活動籌款目的。

此外，獲發許可證的機構亦須於收支結算表的註釋內申明所有賣旗日籌得款項在支付賣旗日開支及／或用於許可證上註明的籌款目的之前，已存入獲發許可證機構的一個指定的銀行戶口。獲發許可證的機構須註明完成存入所有款項的日期及總金額。賣旗機構應於賣旗日後六十天內，或於會計師／會計師事務所／執業法團開展有關活動的審計工作前（以較早日期者為準），將所收取的款項存入有關銀行帳戶。

The Permittee is required to prepare an income and expenditure account on accrual basis and to state in it –

- (i) the amount raised by street collections and by other forms of appeals in connection with the flag day separately;
- (ii) the gross receipts from the flag day fund-raising activities;
- (iii) a detailed breakdown of each expenditure item (e.g., auditing fee, transportation expenses, printing and stationery, etc.) related to the flag day fund-raising activities;
- (iv) net proceeds from the flag day fund-raising activities; and
- (v) the purposes of the flag day fund-raising activities.

In addition, in the notes to the income and expenditure account, the Permittee is required to state that all the flag day proceeds collected have been credited to the designated bank account of the Permittee before being used for payment of expenditures for flag days and/or the purpose(s) specified in the permit. The Permittee is required to state the amount of flag day proceeds deposited and the date of which it has credited all the flag day proceeds. The deposit date should be within 60 days after the flag day or before the commencement of review for the flag day by the accountant/ accounting firm/ corporate practice, whichever is earlier.

- (t) 獲發許可證的機構須委託會計師或會計師事務所或執業法團審閱賣旗日收支結算表，及根據香港會計師公會最新的實務說明第 850 號「有關獲發社會福利署公開籌款許可證的賣旗日、一般慈善籌款活動和募集已簽署的捐款授權書之報告」擬備有關賣旗日收支結算表的獨立執業會計師鑒證報告。有關的會計師或會計師事務所或執業法團，須屬《會計及財務匯報局條例》（第 588 章）第 2(1)條所界定的執業單位。

The Permittee shall engage an accountant or an accounting firm or a corporate practice to review the income and expenditure account of the flag day and prepare an independent practitioner's assurance report on the income and expenditure account in accordance with the latest Practice Note (PN) 850 issued by the Hong Kong Institute of Certified Public Accountants, "Reporting on Flag Days, General Charitable Fund-raising Activities and Solicitation of Signed Authorisation Forms Covered by Public Subscription Permits issued by the Social Welfare Department". The accountant, accounting firm or the corporate

practice has to be a practice unit as defined by section 2(1) of the Accounting and Financial Reporting Council Ordinance (Cap. 588).

- (u) 賣旗日的資料，包括收入總額、開支總額，以及淨收入的用途，必須按個別許可證編號，獨立列載於獲發許可證的機構經審計的周年財務報表內。經審計的周年財務報表的副本須提交社署作紀錄。

Information on the flag day, including gross income raised, gross expenditure incurred and the usage of the net proceeds, must be shown separately by respective Permit Number(s) in the Audited Annual Financial Statement (AFS) of the Permittee, a copy of which must be lodged with SWD for record purpose.

除上述條件外，舉辦分區賣旗的機構，亦需遵守以下條件：

In addition to the above, organisers of **regional** flag sale also needs to observe the following conditions:

- (v) 在公眾地方進行的賣旗活動，只限於許可證內所載的指定時間、日期及地區。
Sale of flags in a public place is permitted only for the time, date and region specified in the permit.

- (w) 賣旗所採用的賣旗錢袋及旗紙，其顏色及設計必須事先得到社署批准。賣旗機構應避免與其他於同一賣旗日賣旗的機構使用相同顏色或相似設計的賣旗錢袋及旗紙而令公眾人士混淆。一般而言，社署在審批賣旗錢袋及旗紙的顏色及設計時，會考慮機構遞交有關資料的先後次序。

Prior approval from SWD must be obtained for the colour and design of the money collection bags to be used and of the flags to be sold on the flag day. Flag selling organisations should avoid clash in colour or similarity in design with other flag selling organisation(s) on the same flag day which may cause confusion to the public. In general, when approving the colour and design, SWD will take into account the sequence of submission of relevant information by the Permittees.

- (x) 賣旗日的所有宣傳資料(包括招募義工的信件)上，必須清楚說明獲批准的賣旗區域，並須加上由社署指定的訊息，以宣傳同日共有三間機構獲批准分別在港島區、九龍區及新界區進行分區賣旗。

In all promotional materials of flag days, including letters for recruiting volunteers, the approved region for flag sale, together with the message designated by SWD for promoting the three organisations permitted to conduct regional flag sale in Hong Kong Island region, Kowloon region and the New Territories region respectively on the same flag day, must be stated clearly.

(2) 違反公開籌款許可證的條件

Non-compliance with the Conditions of Public Subscription Permit

- (a) 社署署長將考慮申請機構過去曾否違反任何公開籌款許可證(包括賣旗日、一般慈善籌款活動或其他籌款活動)所列的條件的紀錄，以評估其日後的公開籌款許可證申請。有關違反記錄可能導致日後的公開籌款許可證申請不獲接納。

The DSW shall take into account any records of previous non-compliance with the conditions of a Public Subscription Permit (including flag days, general charitable fund-raising activities or other fund-raising activities) in the assessment of the applicant organisation's subsequent

applications. Such non-compliance record may result in rejection of its subsequent application(s).

- (b) 獲發許可證的機構在舉辦已獲批准的籌款活動期間，如出現頻密違反公開籌款許可證條件的情況，甚或社署署長不再信納該機構適合舉辦籌款活動，社署署長可撤回已發出的許可證。

The DSW may revoke the Public Subscription Permit issued in the event of frequent breaching of permit conditions by the Permittee during the course of the fund-raising activities approved in the Permit, or in the event that the DSW could no longer be satisfied that the organisation is suitable for organising the fund-raising activities.

- (c) 如獲發許可證的機構出現嚴重或重覆違反公開籌款許可證條件的情況(例如逾期提交獲批准籌款活動的收支結算表，包括有關的備註連同審計師的報告等)，社署除向有關機構發出警告外，亦會考慮作出以下安排 –

- (i) 將有關機構的名稱及違規事項於社署的網頁內公布最少六個月；
- (ii) 取消機構申請賣旗日及／或舉行其他慈善籌款活動的資格；
- (iii) 將機構從賣旗日分配機制的現行候補名單上剔除(如有的話)；
- (iv) 暫停處理機構的所有慈善籌款活動許可證申請(如有的話)；及
- (v) 撤銷已發出予機構的許可證(如有的話)。

申請機構可參閱《違反公開籌款許可證條件的後果》(載於社署網頁：

<https://www.swd.gov.hk/tc/ngo/controlofc/publicsubs/>)

In the event of serious or repeated non-compliance of conditions of a Public Subscription Permit by the Permittee (e.g. delay in submission of income and expenditure account including the related notes together with the auditor's report thereon of charitable fund-raising activities), this Department, in addition to issuing warning to the organisation concerned, may also consider making the following arrangements –

- (i) publicising the name of the organisation concerned and the non-compliance incident on the SWD's website for at least six months;
- (ii) disqualifying the organisation from applying for Flag Day and/or organising other charitable fund-raising activities;
- (iii) removing the organisation from the prevailing waiting list(s) of the flag day allocation exercise(s), if any;
- (iv) suspending the organisation's application(s) for Public Subscription Permit(s) for organising other charitable fund-raising activities, if any; and
- (v) revoke the Public Subscription Permit(s) that has/ have already been issued to the organisation, if any.

Applicant organisation may refer to the set of “Consequences of Non-compliances with Public Subscription Permit Conditions” (available on SWD's website at :

<https://www.swd.gov.hk/en/ngo/controlofc/publicsubs/>)

II. 其他須遵守的事項 Other Points to Observe

申請機構／獲發許可證的機構除必須遵守許可證所列的條件外，亦須按個別情況遵守下列各項：

Apart from complying with the conditions specified in the Permit, the applicant organisation/ Permittee must also observe the following points where applicable –

- (1) 獲發許可證的機構應與合適的協作單位(如有的話)及／或義工合作，舉辦賣旗日及／或賣旗日有關活動，並為他們制訂賣旗活動安排的清晰指引，及採取預防措施，防止任何詐騙的行為。若貴機構發現遺失錢袋或有關物品，或懷疑有詐騙行為，應立即向社署報告及與警方聯絡，尋求協助。

The Permittee should organise the flag day activities and/or activities related to the flag days with suitable co-organising units, if any, and/or volunteers, and prepare clear guidelines to them on flag day arrangements and take precautions against possible fraud. In case of loss of money collection bags or associated materials, or any suspected fraudulent acts, permittees should report to SWD and contact the Police immediately to seek help.

- (2) 為提高機構財務狀況的透明度，獲發許可證的機構應考慮將經審計的周年財務報表上載至機構網頁，或透過其他途徑(如機構刊物)公布，以便公眾人士查閱。

To enhance the transparency of the organisation's financial situation, Permittees should consider publishing the Audited Annual Financial Statements on the organisation's website or through other channels (e.g. publications of the organisation) for public inspection.

- (3) 獲發許可證的機構如希望更改在賣旗日申請表格中所列的原先擬定的賣旗日計劃，必須事先向社署提出書面申請，並獲批准。

Permittee must submit written application and obtain prior approval from SWD for any changes to the original flag day plan as indicated in its flag day application.

- (4) 獲發許可證的機構須按規定，於其賣旗日期最少四個月前，向社署遞交賣旗日所採用的賣旗錢袋及旗紙的設計式樣。

The Permittee is required to submit information on the design of money collection bags to be used and flags to be sold on the flag day to SWD at least four months prior to the allocated flag day.

- (5) 貴機構的地址及聯絡資料包括電話、傳真及電郵等，如有更改，應立刻通知社署。

If there are changes in the address and contact information of the organisation including telephone number, facsimile number and e-mail address, SWD should be informed immediately.

- (6) 獲發許可證的機構應留意，二零二六年四月至二零二七年三月舉辦賣旗日的機構名單將上載至社署網頁、香港政府一站通網頁 (<http://www.gov.hk/fundraising>) 及資料一線通網頁 (<http://data.gov.hk>)。社署會將公眾地方賣旗活動的資料(包括但不限於賣旗日許可證)上載至社署網頁。

The Permittee should note that the list of flag day organisers from April 2026 to March 2027 would be available at SWD's Homepage, GovHK's website (<http://www.gov.hk/fundraising>) and Data.One (<http://data.gov.hk>). SWD shall upload the information of flag selling activities in public places (including but not limited to Permit for Flag Day) on SWD's Homepage.

(7) 社署建議慈善機構可參考和自願遵守以下文件 –

- 《慈善籌款良好實務指引》(可於香港政府一站通網頁下載：<https://www.gov.hk/tc/theme/fundraising/guide/>)；
- 《慈善籌款活動內部財務監管指引說明》(可於社署網頁下載：<https://www.swd.gov.hk/tc/ngo/controlofc/referenceg/>)；及
- 《慈善機構及籌款活動管理》防貪錦囊(可於廉政公署網頁下載：http://www.icac.org.hk/filemanager/tc/Content_1031/fund_raising.pdf)。

Charitable institutions are recommended to make reference to the following documents for voluntary compliance –

- “Good Practice Guide on Charitable Fund-raising” (can be downloaded from the GovHK’s website at：<https://www.gov.hk/en/theme/fundraising/guide/>);
- “Guidance Note on Internal Financial Controls for Charitable Fund-raising Activities” (can be downloaded from SWD website at：<https://www.swd.gov.hk/en/ngo/controlofc/referenceg/>); and
- “Best Practice Checklist - Management of Charities and Fund-raising Activities” (can be downloaded from the Independent Commission Against Corruption’s website at：http://www.icac.org.hk/filemanager/tc/Content_1031/fund_raising.pdf).

III. 退出賣旗日申請、退出舉辦獲分配的賣旗日或未有事前以書面通知社署而沒有進行獲分配的賣旗日相關活動的後果(包括一般賣旗日及在籌款承諾機制下的賣旗日) Consequence of Withdrawal of Flag Day Application, Withdrawal from Organising the Allocated Flag Day or Not Conducting the Related Activities at the Flag Day as Allocated Without Prior Notification to the SWD (including Ordinary Flag Day and Flag Day under Pledging Mechanism)

- (1) 由機構接受或獲分配賣旗日當天起，若機構通知社署退出舉辦賣旗日，則可能須承擔以下後果：
- (a) 若機構在賣旗日前不少於四個月，將退出舉辦賣旗日的書面通知(包括經香港郵政遞交的通知書)送抵指定地址，將喪失其後兩個年度舉辦賣旗日的資格(不包括已退出的賣旗日的有關年度)；或
 - (b) 若機構在賣旗日前少於四個月，將退出舉辦賣旗日的書面通知(包括經香港郵政遞交的通知書)送抵指定地址，將喪失其後三個年度舉辦賣旗日的資格(不包括已退出的賣旗日的有關年度)。

Starting from the day when an organisation takes up or is allocated a flag day, it may be subject to the following consequences if it subsequently withdraws from organising the flag day –

- (a) if the **written notice** of withdrawal from the organisation (including via the Hongkong Post), reaches the **designated address no less than four months before the allocated flag day**, it will be **disqualified from organising flag days in the next two allocation exercises (not including the corresponding year of the flag day withdrawn)**; or
 - (b) if the **written notice** of withdrawal from the organisation (including those sent through Hongkong Post), reaches the **designated address less than four months before the allocated flag day**, it will be **disqualified from organising a flag day in the next three allocation exercises (not including the corresponding year of the flag day withdrawn)**.
- (2) 若獲發許可證的機構未有事前以書面通知社署而沒有於公眾地方進行獲分配的賣旗日相關活動，並且未能夠提供令社署滿意的合理解釋，則可能會喪失其後三個年度舉辦賣旗日的資格(不包括已退出的賣旗日的有關年度)。社署在考慮每宗個案時，會

考慮申請機構或獲發許可證機構提出的考慮因素，例如是否受不可控制因素影響(例如：惡劣天氣等情況等)所致。

In the event that a Permittee, **without giving prior written notice to SWD, does not conduct the related activities at the flag day as allocated in public places** and cannot provide reasonable justifications to the satisfaction of the SWD, it may be **disqualified from organising flag days in the next three allocation exercises (not including the corresponding year of the flag day withdrawn)**. SWD will take into account the considerations of each case, such as whether caused by uncontrollable circumstances (e.g. adverse weather condition, etc.), provided by the applicant organisation/ Permittee.

- (3) 社署保留撤銷已發出的賣旗日許可證(如有)的權利。
SWD reserves the right to revoke the flag day permit(s) issued, if any.
- (4) 社署只會處理以書面提交及成功送抵指定地址的退出舉辦賣旗日通知。
SWD will only process written notifications for withdrawal of flag day applications successfully reaching the designated address.

社會福利署
二零二五年十二月
Social Welfare Department
December 2025