

**FORM S(MR)**

**MANDATORY PROVIDENT FUND SCHEMES ORDINANCE (CAP 485)  
(the Ordinance)**

**MONTHLY RETURN OF REGISTERED SCHEME**

**Information relating to Participating Employers and Members**

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*NOTES:*

- (1) *The approved trustee (the Trustee) of a registered scheme (the Scheme) should refer to the Guidelines on Monthly Returns of Registered Schemes for the purpose of submitting a monthly return of the Scheme under section 117 of the Mandatory Provident Fund Schemes (General) Regulation.*
- (2) *The Trustee of the Scheme should read the explanatory notes to this Form carefully before completing this Form.*
- (3) *\*\* means the requested information is not applicable to employer sponsored schemes.*

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**FOR OFFICIAL USE ONLY**

**Scheme registration no.:** \_\_\_\_\_ **Date of receipt:** \_\_\_\_\_

**Subject officer:** \_\_\_\_\_ **Input officer:** \_\_\_\_\_

**SECTION I - INFORMATION ON PARTICIPATING EMPLOYERS** Notes 1-6

- (1) List of employers newly participated in the Scheme in the Month Notes 1 & 21:

|   |  |
|---|--|
| English Name of Scheme  |  |
| Chinese Name of Scheme  |  |
| Scheme Registration Number  |  |
| Month to which this Return relates (YYYY-MM)                      |  |
| English Name of Employer (if applicable)                          |  |
| Chinese Name of Employer (if applicable)                          |  |
| Employer's Business Registration Number or Other Reference Number |  |
| Branch Number   |  |

- (2) List of employers who ceased participation in the Scheme in the Month Notes 7, 8 & 22:

|   |  |
|---|--|
| English Name of Scheme                          |  |
| Chinese Name of Scheme                          |  |
| Scheme Registration Number                      |  |
| Month to which this Return relates (YYYY-MM)    |  |
| English Name of Employer (if applicable)        |  |
| Chinese Name of Employer (if applicable)        |  |
| Participation Number Notes 3-6 & 9              |  |
| English Name of Scheme joined (if known)        |  |
| Chinese Name of Scheme joined (if known)        |  |
| Registration Number of Scheme joined (if known) |  |

- (3) Comprehensive list of participating employers in the Scheme as at 31
- <sup>st</sup>
- March. (This list is to be submitted as part of the monthly return for March Note 10 only.)

|  |  |
|--|--|
| English Name of Scheme                       |  |
| Chinese Name of Scheme                       |  |
| Scheme Registration Number                   |  |
| Month to which this Return relates (YYYY-MM) |  |
| English Name of Employer (if applicable)     |  |
| Chinese Name of Employer (if applicable)     |  |
| Participation Number Note 9                  |  |

**SECTION II \*\* - INFORMATION ON SELF-EMPLOYED PERSONS**

- (1) List of self-employed persons with HKID Number newly participated in the Scheme in the Month <sup>Notes 11-14.</sup>:

|  |  |
|--|--|
| English Name of Scheme                               |  |
| Chinese Name of Scheme                               |  |
| Scheme Registration Number                           |  |
| Month to which this Return relates (YYYY-MM)         |  |
| English Name of Self-employed person (if applicable) |  |
| Chinese Name of Self-employed person (if applicable) |  |
| Self-employed person's HKID Number                   |  |
| Self-employed person's Business Registration Number  |  |
| Branch Number  |  |

- (2) List of self-employed persons with Passport Number newly participated in the Scheme in the Month <sup>Notes 11-14.</sup>:

|  |  |
|--|--|
| English Name of Scheme                               |  |
| Chinese Name of Scheme                               |  |
| Scheme Registration Number                           |  |
| Month to which this Return relates (YYYY-MM)         |  |
| English Name of Self-employed person (if applicable) |  |
| Chinese Name of Self-employed person (if applicable) |  |
| Self-employed person's Passport Number               |  |
| Self-employed person's Business Registration Number  |  |
| Branch Number  |  |

- (3) List of self-employed persons who ceased participation as self-employed persons in the Scheme in the Month <sup>Notes 11-15:</sup>

|  |  |
|--|--|
| English Name of Scheme                                 |  |
| Chinese Name of Scheme                                 |  |
| Scheme Registration Number                             |  |
| Month to which this Return relates (YYYY-MM)           |  |
| English Name of Self-employed person (if applicable)   |  |
| Chinese Name of Self-employed person (if applicable)   |  |
| Self-employed person's HKID Number (if applicable)     |  |
| Self-employed person's Passport Number (if applicable) |  |
| Self-employed person's Business Registration Number    |  |
| Branch Number  |  |
| English Name of Scheme joined (if known)               |  |
| Chinese Name of Scheme joined (if known)               |  |
| Registration Number of Scheme joined (if known)        |  |

- (4) Comprehensive list of self-employed persons in the Scheme as at 31<sup>st</sup> March. (This list is to be submitted as part of the monthly return for March <sup>Note 10</sup> only.)

|  |  |
|--|--|
| English Name of Scheme                                 |  |
| Chinese Name of Scheme                                 |  |
| Scheme Registration Number                             |  |
| Month to which this Return relates (YYYY-MM)           |  |
| English Name of Self-employed person (if applicable)   |  |
| Chinese Name of Self-employed person (if applicable)   |  |
| Self-employed person's HKID Number (if applicable)     |  |
| Self-employed person's Passport Number (if applicable) |  |
| Self-employed person's Business Registration Number    |  |
| Branch Number  |  |

**SECTION III \*\* - INFORMATION ON PERSONAL ACCOUNT HOLDERS** <sup>Note 16</sup>

- (1) List of new personal account holders with HKID Number having personal accounts in the Scheme in the Month <sup>Note 17</sup>:

|  |  |
|--|--|
| English Name of Scheme                                     |  |
| Chinese Name of Scheme                                     |  |
| Scheme Registration Number                                 |  |
| Month to which this Return relates (YYYY-MM)               |  |
| English Name of Personal Account Holder<br>(if applicable) |  |
| Chinese Name of Personal Account Holder<br>(if applicable) |  |
| Personal Account Holder's HKID Number                      |  |

- (2) List of new personal account holders with Passport Number having personal accounts in the Scheme in the Month <sup>Note 17</sup>:

|  |  |
|--|--|
| English Name of Scheme                                     |  |
| Chinese Name of Scheme                                     |  |
| Scheme Registration Number                                 |  |
| Month to which this Return relates (YYYY-MM)               |  |
| English Name of Personal Account Holder<br>(if applicable) |  |
| Chinese Name of Personal Account Holder<br>(if applicable) |  |
| Personal Account Holder's Passport Number                  |  |

- (3) List of personal account holders who ceased to have personal accounts in the Scheme in the Month <sup>Notes 17-19:</sup>.

|  |  |
|--|--|
| English Name of Scheme                                       |  |
| Chinese Name of Scheme                                       |  |
| Scheme Registration Number                                   |  |
| Month to which this Return relates (YYYY-MM)                 |  |
| English Name of Personal Account Holder<br>(if applicable)   |  |
| Chinese Name of Personal Account Holder<br>(if applicable)   |  |
| Personal Account Holder's HKID Number<br>(if applicable)     |  |
| Personal Account Holder's Passport Number<br>(if applicable) |  |
| English Name of Scheme joined (if known)                     |  |
| Chinese Name of Scheme joined (if known)                     |  |
| Registration Number of Scheme joined (if known)              |  |

- (4) Comprehensive list of personal account holders in the Scheme as at 31<sup>st</sup> March. (This list is to be submitted as part of the monthly return for March <sup>Note 10</sup> only.)

|  |  |
|--|--|
| English Name of Scheme                                       |  |
| Chinese Name of Scheme                                       |  |
| Scheme Registration Number                                   |  |
| Month to which this Return relates (YYYY-MM)                 |  |
| English Name of Personal Account Holder<br>(if applicable)   |  |
| Chinese Name of Personal Account Holder<br>(if applicable)   |  |
| Personal Account Holder's HKID Number<br>(if applicable)     |  |
| Personal Account Holder's Passport Number<br>(if applicable) |  |

**SECTION IV – INFORMATION ON PARTICIPATING EMPLOYERS WHO HAD ANY CHANGE OF NAMES** <sup>Note 20</sup>

List of employers who had reported a change of names in the Scheme in the Month <sup>Notes 20-23</sup>:

|   |  |
|---|--|
| English Name of Scheme  |  |
| Chinese Name of Scheme  |  |
| Scheme Registration Number  |  |
| Month to which this Return relates (YYYY-MM)  |  |
| Participation Number <sup>Notes 3-6 &amp; 9</sup>   |  |
| New English Name of Employer<br>(if applicable)   |  |
| New Chinese Name of Employer<br>(if applicable)   |  |
| Employer's New Business Registration Number or<br>Other New Reference Number<br>(if applicable) |  |
| New Branch Number (if applicable)   |  |
| Date of Notification of Change by Employer <sup>Note 24</sup>                                   |  |

**Explanatory notes for completion of monthly return  
covering information on participating employers and members**

1. “Employers newly participated in the Scheme in the Month” refer to the participating employers who newly participated in the Scheme in the Month and who remained participating in the Scheme as at the last day of the Month. For the avoidance of doubt, employers who newly participated in the Scheme in the Month but subsequently ceased participation in the Scheme in the same month should not be included.
2. When an employer enrolls his employees in the Scheme, the Trustee should ascertain whether or not the employer has registered with the Business Registration Office (BRO). If yes, the Trustee should ask for the relevant business registration no. (BR no.) and state the number in this Return.
3. The Trustee should allocate a prefix “BR” to each BR no. given in this Return. “BR no.” here refers to the first eight digits of the number as given by the BRO. For example, if an employer has a BR no. of 12345678-000-01-1999-1 as given by the BRO, then the Trustee should fill in “BR12345678”. Any leading zero included in the BR no. should also be included.
4. There are cases where an employee is providing services to his employer’s related companies with which the employee has no employment relationship. As the related companies are not legally employers, they are not required to be included in this Return. However, if the Trustee is aware of these related companies, the Trustee should report these companies in a separate covering letter to the Mandatory Provident Fund Schemes Authority (the Authority) as the Authority will keep the BR nos. of these related companies in record for compilation purposes. The Authority will use the BR no. and branch no. of the employer as reported in this Return to form a *participation no.* In the Trustee’s correspondence (including reports in monthly return) with the Authority relating to the employer, the Trustee should always quote the participation no. of that employer.
5. (a) If it is known to the Trustee that a participating employer has no registration with the BRO, then the Trustee should ascertain whether or not the employer has a registration with any of the following government bureau and departments, and if there is a registration no. in respect of the registration.

**Prefix**

**Government bureau and departments**

Inland Revenue Department

- in respect of charitable organisations IR

Societies Office of the Hong Kong Police Force

- in respect of societies SO

Education Bureau ED

Registry of Trade Unions of the Labour Department TU

**Others** **OT**

- (b) If there is such a registration, the Trustee should fill in the above allocated prefix of the government bureau or department concerned and state the relevant



- registration no. in this Return. For example, if the employer is registered with the Registry of Trade Unions of the Labour Department with registration no. of 1350, then the Trustee should fill in “TU1350” in respect of that employer. However, for an employer who is registered with the Societies Office of the Hong Kong Police Force with registration no. of 24680, the Trustee should fill in “SO0024680” in respect of that employer instead of “SO24680” in this Return, i.e. the Trustee should add leading zero(s) to the registration no. until the no. comprises seven digits.
- (c) For employers that are charitable organisations with exemption granted by the Inland Revenue Department (IRD) for payment of tax, they do not have any registration nos. with the IRD. In this connection, the Trustee is simply required to fill in “IR”.
  - (d) Where an employer advises the Trustee that he has registrations with more than one government bureau and/or department listed above, the Trustee should report only one of the registration nos. in this Return (beginning with the prefix of the government bureau or department and followed by the registration no. concerned) and state all the other registrations (with the prefix of the bureau and/or departments and the registration nos. concerned) that the Trustee is informed of in a separate covering letter. When filling in these registrations, the Trustee should always fill in the registration with a registration no. first. For example, if an employer has registrations with both the IRD (as a charitable organisation) and also with the Societies Office of the Hong Kong Police Force (with registration no. of 1234), the Trustee should fill in the registration of “SO0001234” in this Return and report “IR” in a separate covering letter. This is because the Authority will adopt the registration with registration no. as the key to identifying the employer in the MPF System. The Authority will also adopt the registration no. to form the participation no. If a participating employer has a BR no. and is registered with any of the government bureau and/or departments listed above, the Trustee should always report the BR no. in this Return (beginning with the prefix BR and followed by the business registration no.) and report other registration nos. in a separate covering letter.
  - (e) If an employer does not have a registration with any of the government bureau or departments listed above, the Trustee should fill in “OT” (which represents “others”).
  - (f) In respect of the “IR” employers that do not have any other registrations with the government bureau and departments listed above, or in respect of the “OT” employers, the Authority will allocate a unique participation no. for each of them. The Authority will inform the Trustee of such participation nos. The Trustee should then quote these participation nos. whenever a report on these employers is made to the Authority.
6. For a participating employer that has a business registration with the BRO, the branch no. to be filled in this Return refers to the three numeric or alpha-numeric combination after the first eight digits of the BR no. For example, if an employer has a no. of 12345678-000-01-1999-1 as given by the BRO, the Trustee should fill in “000” as the branch no. in this Return. Branch no. should also be properly filled in for an “SO” employer. For an “ED” employer or “TU” employer, although no branch no. is assigned by the bureau or the department, the Trustee should fill in “000” as the branch

- no. in this Return. However, for an “IR” employer or “OT” employer, no branch no. should be filled in.
7. For the purposes of SECTION I (2), employers who newly participated in the Scheme in the Month but subsequently ceased participation in the Scheme in the same month should not be included. If an employer ceased participation in the Scheme for joining another scheme, please state the name of the scheme joined together with the scheme registration no. concerned.
  8. There may be circumstances where an employer has different classes of employees participating in the Scheme and has changed participation of certain classes of his employees in the Scheme to another registered scheme in the Month. Insofar as the employer is still having employees participating in the Scheme, the Trustee is not required to include that employer in SECTION I (2) of this Return in the Month.
  9. As mentioned in notes 3 to 6, the participation no. of an employer is made up of its BR no. or its registration no. with the specified government bureau or department together with its branch no. If the employer has no BR no. and does not have any registration no. with the government bureau and departments listed in note 5 above, the participation no. will be a number allocated by the Authority. The Authority will inform the Trustee of the participation no. concerned when the Authority is first informed by the Trustee of the employer’s participation in the Scheme. If the participation no. is not yet known to the Trustee, the Trustee should fill in the BR no. or other reference no. of the employer together with the branch no.
  10. The Trustee should submit the comprehensive list in addition to the lists in SECTION I (1) and (2) and SECTIONS II/III (1) to (3) in the Return for every March.
  11. “Self-employed persons newly participated in the Scheme in the Month” refer to self-employed persons who newly participated in the Scheme in the Month and who remained participating in the Scheme as at the last day of the Month. For the avoidance of doubt, self-employed persons newly participated in the Scheme in the Month but subsequently ceased participation in the Scheme in the same month should not be included. If a self-employed person ceased participation in the Scheme for joining another scheme, please state the name of the scheme joined together with the scheme registration no. concerned.
  12. The Trustee should fill in the name of the self-employed person (i.e., the name of an individual) which should be identical to the name (with surname first) as shown on the Hong Kong identity card (HKID card) or passport (for passport holder only), except that all punctuation marks should be omitted. For example, Au-Yeung Tai Man should be reported as AU YEUNG TAI MAN.
  13. The Trustee should ask for the HKID card number (HKID no.) of self-employed persons when these persons enrol in the Scheme. For a self-employed person with an HKID no., the Trustee should provide the details of the self-employed person in SECTION II (1) of this Return. If the HKID no. of a self-employed person is not available at the time of submitting this Return, the Trustee should obtain the passport no. of the person and provide that passport no. to the Authority in SECTION II (2) of this Return for identification purpose. When the HKID no. of the self-employed

- person concerned is known to the Trustee, the Trustee should report such information to the Authority as soon as possible.
14. When a self-employed person enrolls in the Scheme, the Trustee should ascertain whether or not the person's business has registered with the BRO. If yes, the Trustee should ask for the relevant BR no. and state the BR no. and its branch no. in this Return. If the person has multiple businesses and therefore has more than one BR no., the Trustee should report only one BR no. and its branch no. in this Return. However, for the reference of the Authority, the Trustee should state all other BR nos. and their branch nos. that are known to him in respect of the person in a separate covering letter.
  15. For the purposes of SECTION II (3), self-employed persons who newly participated in the Scheme in the Month but subsequently ceased participation in the Scheme in the same month should not be included.
  16. For the purpose of this Return, "personal account holders" refer to the persons who have personal accounts (i.e., not contribution accounts) in the Scheme as at the last day of the Month.
  17. The Trustee should ask for the HKID no. of personal account holders when these persons enrol in the Scheme. For a personal account holder with an HKID no., the Trustee should provide the details of the personal account holder in SECTION III (1) of this Return. If the HKID no. of a personal account holder is not available at the time of submitting this Return, the Trustee should obtain the passport no. of the person and provide that passport no. to the Authority in SECTION III (2) of this Return for identification purpose. When the HKID no. of the personal account holder concerned is known to the Trustee, the Trustee should report such information to the Authority as soon as possible. The name of the personal account holders reported should be identical to the name (with surname first) as shown on the HKID card or passport (for passport holder only) except that all punctuation marks should be omitted.
  18. For the purposes of SECTION III (3), new personal account holders participated in the Scheme in the Month but subsequently ceased participation in the Scheme in the same month should not be included.
  19. If a personal account holder ceased participation in the Scheme for joining another scheme, please state the name of scheme joined together with the scheme registration no. concerned.
  20. "Employers who had reported a change of names in the Scheme in the Month" refer to participating employers who remained participating in the Scheme as at the last day of the Month and who had reported a change of names in the Month.
  21. For the purposes of SECTIONS I (1) and IV, if a newly participating employer in the Scheme has reported a change of name in the Month, the Trustee should include the latest name of the newly participating employer as at the end of the Month in SECTION I (1) in this Return. There is no need to include the change of name information in SECTION IV in this return.
  22. For the purposes of SECTIONS I (2) and IV, if an employer has reported a change of name in the Month and has ceased participation in the Scheme, the Trustee should

include the cessation information in SECTION I (2) in this Return. There is no need to report the change of name in SECTION IV in this Return. Please note that the employer's name as at the end of the previous month should be used and reported in SECTION I (2) in this Return.

23. For the purposes of SECTION IV, if an employer has reported a change of name more than once in the Month, the Trustee should only include the latest name of the employer as at the end of the Month in this Return.
24. "Date of Notification of Change by Employer" means either the date of receipt of notification of change or date of processing of notification of change.