

MANDATORY PROVIDENT FUND SCHEMES AUTHORITY

II.1 Guidelines on Monthly Returns of Registered Schemes

INTRODUCTION

Section 117 of the Mandatory Provident Fund Schemes (General) Regulation (the Regulation) provides that within seven specified working days after the last day of each calendar month, the approved trustee of a registered scheme must lodge with the Mandatory Provident Fund Schemes Authority (the Authority) a monthly return containing:

- (a) such information relating to the participating employers and members of the scheme; and
- (b) such information relating to the capital preservation fund,

as may be prescribed for the purposes of that section by the guidelines.

2. Section 6H of the Mandatory Provident Fund Schemes Ordinance (the Ordinance) provides that the Authority may issue guidelines for the guidance of approved trustees, service providers, participating employers and their employees, self-employed persons, regulated persons and other persons concerned with the Ordinance.

3. The Authority hereby issues guidelines to prescribe the information to be submitted under section 117 of the Regulation and the format of submission.

EFFECTIVE DATE

4. These revised Guidelines (Version 9 – April 2023) shall become effective on 24 April 2023. The previous version of these Guidelines (Version 8 – March 2017) shall be superseded on that day.

MONTHLY RETURN

Prescribed Format and Information

5. When submitting a monthly return of a registered scheme to the Authority, the approved trustee of the scheme must ensure that the monthly return is in the prescribed format and contains the information as set out in:

- (a) Annex A (Form S(MR)) in respect of information relating to participating employers and members of the scheme; and
- (b) Annex B (Form CF(MR)) in respect of information relating to the capital preservation fund of the scheme.

Submission of Monthly Return

6. In view of the voluminous data required in Annex A of the monthly return, the approved trustee of a registered scheme should submit that part of the monthly return by electronic means in accordance with the requirements for electronic interface as notified by the Authority from time to time.

7. Information specified in Annex B of the monthly return should be submitted by electronic means or in hard copy to:

Mandatory Provident Fund Schemes Authority
Level 12, Tower 1, The Millennium
98 How Ming Street, Kwun Tong
Hong Kong

DEFINITION OF TERMS

8. Where a term used in the Guidelines is defined in the Ordinance or the subsidiary legislation then, except where specified in the Guidelines, that term carries the meaning as defined in the Ordinance or the subsidiary legislation.

WARNING

9. It is an offence under section 43E of the Ordinance if a person, in any document given to a prescribed person¹ in connection with the Ordinance, makes a statement that the person knows to be false or misleading in a material respect, or recklessly makes a statement which is false or misleading in a material respect.

¹ Prescribed person means (a) the Authority; (b) a system operator of an electronic MPF system; (c) an approved trustee; (d) a trustee of a relevant scheme; or (e) an auditor of an approved trustee or of a registered scheme.