

## **MANDATORY PROVIDENT FUND SCHEMES AUTHORITY**

### **II.2 Guidelines on Monthly Returns of Approved Pooled Investment Funds being Capital Preservation Funds**

#### **INTRODUCTION**

Section 6H(1) of the Mandatory Provident Fund Schemes Ordinance (the Ordinance) provides that the Mandatory Provident Fund Schemes Authority (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.

2. Section 6H(3) of the Ordinance provides that a guideline may require persons (including persons belonging to a class) specified in the guideline to give to the Authority information or documents of a kind specified in the guideline. The guideline may only specify information or documents of a kind that the Authority reasonably requires for the exercise or performance of its functions.

3. The Authority hereby issues guidelines to specify the information required to be submitted in respect of monthly returns of approved pooled investment funds that are Capital Preservation Funds. These guidelines also specify the means by which the monthly returns should be submitted to the Authority.

## **EFFECTIVE DATE**

4. These revised Guidelines (Version 6 – April 2023) shall become effective on 24 April 2023. The previous version of these Guidelines (Version 5 – March 2017) shall be superseded on that day.

## **MONTHLY RETURN**

### **Prescribed Format and Information**

5. The prescribed information and format of the monthly return are set out in the Annex (FORM PF(MR)).

### **Submission of Monthly Return**

6. The monthly return should be filed by the approved trustee of an authorized unit trust or the custodian of the statutory investment fund in relation to an insurance policy.

7. The party responsible for filing the monthly return is to submit the return within seven specified working days after the last day of each calendar month either by electronic means or in hard copies to:

Mandatory Provident Fund Schemes Authority  
Level 12, Tower 1, The Millennity  
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 person<sup>1</sup> 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.

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<sup>1</sup> 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.