

MANDATORY PROVIDENT FUND SCHEMES AUTHORITY

II.3 Guidelines on Quarterly Statistical Returns of Registered Schemes

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 quarterly statistical returns of registered schemes. These guidelines also specify the means by which the quarterly statistical returns should be submitted to the Authority.

EFFECTIVE DATE

4. These revised Guidelines (Version 11 – April 2023) shall become effective on 24 April 2023. The previous version of these Guidelines (Version 10 – March 2019) shall be superseded on that day.

QUARTERLY STATISTICAL RETURN

Contents of the Quarterly Statistical Return

5. The contents of the quarterly statistical return of a registered scheme are set out in Annex A (FORM CF(QR)) and Annex B (FORM S(QR)). The information to be provided should be in respect of the end of each calendar quarter. A separate FORM CF(QR) should be filled in for each constituent fund of a registered scheme.

Submission of the Quarterly Statistical Return

6. The approved trustee of a registered scheme is required to submit the quarterly statistical return within six weeks after the end of each calendar quarter either by electronic means (such as e-mail) or in hard copies to:

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

7. In view of the voluminous data required in Section V of the Quarterly Statistical Return of Registered Scheme (FORM S(QR)), the approved trustee of a registered scheme should submit that section of the quarterly statistical return by electronic means in accordance with the requirements for electronic interface as notified by the Authority from time to time.

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.