

Example

ABC Company makes contributions for the contribution period of 1 December 2008 to 31 January 2009 in respect of two employees (not being casual employees) who are not members of a registered scheme. Employment information of the two employees is as follows:

		Employee A		Employee B	
Date of Commencement of Employment		1 December 2008		1 December 2008	
Name/Number of Nominated Registered Scheme		MT Scheme/MT12345		MT Scheme/MT12345	
Contribution Period	- For employer	- On calendar month basis		- On calendar month basis	
	- For employee	- On calendar month basis excluding the first 30 days and the first incomplete payroll period		- On calendar month basis excluding the first 30 days and the first incomplete payroll period	
Contribution Period in which the Permitted Period ends		January 2009		January 2009	
Relevant Income for Mandatory Contribution Purposes		December 2008	HK\$20,000	December 2008	HK\$10,000
		January 2009	HK\$20,000	January 2009	HK\$12,000

Sample of the Statement to be submitted to the Authority by ABC Company is as follows:

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

STATEMENT REQUIRED UNDER SECTION 7AB OF THE ORDINANCE

NOTES:

1. *This statement should be completed by an employer who pays contributions under section 7AA of the Ordinance in respect of a relevant employee who is not a member of a registered scheme. The employer should send the duly completed statement together with the contributions to the Mandatory Provident Fund Schemes Authority (the Authority).*
 2. *Please read the Notes on Personal Information Collection before completing this statement.*
 3. *The payment of contributions and surcharge, if any, should be made by a crossed cheque or bank draft in Hong Kong dollar and made payable to “Mandatory Provident Fund Schemes Authority – Benefits Protection Account” and sent, together with the duly completed statement, to:*

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

(Please do not send cash or cash cheque by mail)
 4. *After the Authority receives the duly completed statement and the contributions from the employer, the Authority shall pass them to:*
 - (a) *the approved trustee of the registered scheme nominated by the employer; or*
 - (b) *if the employer has not nominated a registered scheme, the approved trustee of the registered scheme nominated by the employee; or*
 - (c) *if neither the employer nor the employee has nominated a registered scheme, the approved trustee of a registered scheme that the Authority considers appropriate for processing.*
 5. *The employer is required to provide true and correct information in the statement. A person who 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, commits an offence under section 43E of the Ordinance.*
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MANDATORY PROVIDENT FUND SCHEMES ORDINANCE (CAP 485)
(the Ordinance)
STATEMENT REQUIRED UNDER SECTION 7AB

Note: Contributions made under section 7AA of the Ordinance, together with this statement, should be submitted to the Mandatory Provident Fund Schemes Authority.

Name of Nominated Registered Scheme (Note 1) : MT Scheme
Nominated Scheme Registration No. : MT12345
Employer Participation No. under Nominated Scheme (if any) : 135792468

Employer

Name : ABC Company
Business Registration No. : BR12345678-000-00-00-1
Address : Room 1A, 1 Happy Street, Hong Kong
Telephone No. : 21234567

Contact Person of Employer

Name : Mr XYZ
Means of Contact (Note 2) : 98765432 (mobile) / 23456789 (office)

For employees not registered as a scheme member (Note 3)

No.	Name of Employee (Surname first)	HKID Card No./ Passport No. & Issuing Agency	Relevant Contribution Period	Relevant Income (\$)	(a)	(b)	(c)	(a) + (b) + (c)	Date of Commencement of Employment (DD /MM/YY)	Last Date of Employment (if applicable) (DD/MM/YY)	Reason for Termination (if applicable) (Note 6)	Amount of Long Service Payment/ Severance Payment Paid by Employer (if applicable) (Note 7)
					Employer's Mandatory Contributions (\$)	Employee's Mandatory Contributions (\$) (Note 4)	Surcharge (\$) (if applicable)	Total Mandatory Contributions and Surcharge (\$) (Note 5)				
1	Employee A	A123456(1)	01/12/08 To 31/12/08	20,000.00	1,000.00	-		1,000.00	01/12/08			
			01/01/09 To 31/01/09	20,000.00	1,000.00	1,000.00		2,000.00				
2	Employee B	B123456(1)	01/12/08 To 31/12/08	10,000.00	500.00	-		500.00	01/12/08			
			01/01/09 To 31/01/09	12,000.00	600.00	600.00		1,200.00				
Sub-total :					3,100.00	1,600.00						
								TOTAL :	4,700.00			

Date : 7 February 2009

Chan Tai Man

(Signature of the employer)

Note (i) : If the employer is not an individual, this statement must be signed by a duly authorised signatory.

Note (ii): In the absence of the employer's signature, this statement would be regarded as not properly completed and the employer concerned may be regarded as having failed to comply with section 7AB of the Ordinance.

Notes :

- (1) Please nominate a registered scheme to which the contributions are to be paid and state the name of the nominated registered scheme.
- (2) Please state the means by which the person can be contacted (e.g. by telephone, facsimile, letter or email) with relevant numbers/addresses provided.
- (3) Employers should state clearly in this statement for each employee:
 - (a) the relevant income for each of the relevant contribution periods included in this statement; and
 - (b) the respective employer's and employee's contributions for each of these periods.
 Employees who do not have any relevant income (such as those on no pay leave) should also be reported in this statement.
- (4) When determining new employees' mandatory contributions, employers should take into account the following employee contribution holiday, i.e.
 - (a) waiver of contributions for the first 30 days of employment and for the first incomplete payroll period immediately following these 30 days period for employees with monthly or more frequent than monthly payroll; or
 - (b) waiver of contributions for the first 30 days of employment and for the incomplete calendar month immediately following these 30 days for employees with less frequent than monthly payroll.
- (5) Please make the payment by a crossed cheque or bank draft in Hong Kong dollar made payable to "**Mandatory Provident Fund Schemes Authority – Benefits Protection Account**".
- (6) Reason for termination:

01 - Resignation	04 - Total Incapacity	07 - Early Retirement	10 - Termination before 60 days of Employment for Non-casual Employee
02 - Layoff/Redundancy	05 - Death	08 - Intra-group Transfer	11 - Others (please specify)
03 - Summary Dismissal	06 - Retirement (reaches age 65)	09 - Expiration of Employment Contract	
- (7) Please submit to the approved trustee of the nominated scheme the **original** acknowledgment receipt of long service payment/severance payment signed by the employee concerned as evidence of payment.

★ **Warning:** Section 43E of the Ordinance makes it an offence punishable with a maximum of one year's imprisonment and a fine of \$100,000 on the first occasion and two years' imprisonment and a fine of \$200,000 on each subsequent occasion for a person who 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.