

MANDATORY PROVIDENT FUND SCHEMES AUTHORITY

IV.2 Guidelines on Reports Relating to Payment of Mandatory Contributions

INTRODUCTION

Sections 7A and 7C of the Mandatory Provident Fund Schemes Ordinance (the Ordinance) provide for the making of mandatory contributions. Section 122 of the Mandatory Provident Fund Schemes (General) Regulation (the Regulation) provides for a mandatory contribution to be paid to the approved trustee of a registered scheme on or before the contribution day. Section 135 of the Regulation as in force immediately before the commencement date (as defined in section 15 of Schedule 5 to the Regulation)¹ (pre-amended section 135) requires that, if a participating employer or self-employed person fails to pay a mandatory contribution in full to the approved trustee of the registered scheme concerned by the contribution day, the trustee must submit a written notice to the Mandatory Provident Fund Schemes Authority (the Authority) within 10 days after the contribution day.

2. With the commencement of section 72 of the Mandatory Provident Fund Schemes (Amendment) Ordinance 2021 (the Amendment Ordinance), section 135 of the Regulation is repealed.

3. Pursuant to section 15 of Schedule 5 to the Regulation, despite the commencement of section 72 of the Amendment Ordinance, the pre-amended section 135 applies to the approved trustee of a pre-existing scheme in relation to

¹ The commencement date means the date on which section 72 of the Mandatory Provident Fund Schemes (Amendment) Ordinance 2021 (the Amendment Ordinance) comes into operation, i.e. 26 June 2024. Schedule 5 is added to the Regulation pursuant to section 103 of the Amendment Ordinance.

a mandatory contribution payable by a participating employer or self-employed person if:

- (a) there is no section 19N notice² in respect of the scheme; or
- (b) there is a section 19N notice in respect of the scheme, and the contribution day falls on a day before the effective day (i.e. the day specified under section 19N(1) of the Ordinance for the scheme).

4. Section 6H of 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.

5. The Authority hereby issues guidelines to specify the information required to be included in the notice to be given to the Authority under the pre-amended section 135. These guidelines also specify the means by which the notice is requested to be submitted to the Authority.

EFFECTIVE DATE

6. These revised Guidelines (Version 5 – June 2024) shall become effective on the date of commencement of operation of sections 72 and 103 of the Amendment Ordinance, i.e. 26 June 2024. The previous version of these Guidelines (Version 4 – January 2008) shall be superseded on that day.

NOTICE TO BE GIVEN UNDER PRE-AMENDED SECTION 135

7. The notice to be given to the Authority under the pre-amended section 135 should include the following information:

² Pursuant to section 19N of the Ordinance, the Secretary for Financial Services and the Treasury may, by notice published in the Gazette, specify a day for a pre-existing scheme for the purposes of section 19M(2)(a) of the Ordinance, on which day the approved trustee of the pre-existing scheme must begin to use the electronic MPF system and the scheme administration services provided by the system operator of the system to perform a scheme administration function that is not a specific function.

Data Retrieval Date (YYYY-MM-DD)	
Scheme Registration Number	
Approval Number of the Trustee	
English Name of the Defaulter (if applicable)	
Chinese Name of the Defaulter (if applicable)	
Participation Number (for employer only)	
HKID / Passport Number (for self-employed person only)	
Address of the Defaulter	
Phone Number of the Defaulter (if known)	
Fax Number of the Defaulter (if known)	
Start Date of the Contribution Period concerned (YYYY-MM-DD)	
End Date of the Contribution Period concerned (YYYY-MM-DD)	
Contribution Day concerned (YYYY-MM-DD)	
Amount in Arrears (if known)	
Paid Contribution and Surcharge Amount	
Contribution and Surcharge Payment Date (YYYY-MM-DD)	
Any other remark the trustee would like to bring to the attention of the Authority	
English Name of the Employer's Contact Person (if applicable)	
Chinese Name of the Employer's Contact Person (if applicable)	
Industry Type of the Defaulter	
Untraceable Address Indicator	
Number of Enrolled Employee(s)	
Default Contribution Reason(s)	

8. Subject to paragraphs 2 and 3 above, the approved trustee of a registered scheme is requested to submit the notice to the Authority by electronic means in accordance with the requirements for electronic interface as notified by the Authority from time to time. The Authority (as the recipient) has given consent to being given the aforesaid notice by the means described in this paragraph 8.

DEFINITION OF TERMS

9. 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

10. It is an offence under section 43E of the Ordinance if a person, in any document given to a prescribed person³ 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.

³ 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.