



List of Authorities in a Country, Territory or Place outside Hong Kong for the purpose of section 7(4)(a) of the Occupational Retirement Schemes Ordinance (Chapter 426)

Country/Territory/Place	Name of Authority
Australia	Australian Prudential Regulation Authority Australian Taxation Office
Canada	Office of the Superintendent of Financial Institutions
Germany	Federal Financial Supervisory Authority
Japan	Ministry of Health, Labour and Welfare
Singapore	Central Provident Fund Board
Taiwan, China	Taipei Municipal Government
United Kingdom	The Pensions Regulator
United States of America	Department of Labor and Internal Revenue Service of the Department of the Treasury

Disclaimer: This list sets out the overseas authorities in respect of offshore schemes which are considered by the Mandatory Provident Fund Schemes Authority acting as the Registrar of Occupational Retirement Schemes (Registrar) to be meeting the requirements of section 7(4)(a) of the Occupational Retirement Schemes Ordinance (Ordinance). It is for reference only and may not contain the most up-to-date information of all overseas authorities, as there is a time lag in processing and updating the information. The list should not be taken as binding on the Registrar in assessing applications for exemption certificate under section 7(4)(a) of the Ordinance. Applications will be considered by the Registrar on a case by case basis, and the burden is on the applicants to satisfy the Registrar that the relevant requirements are met. While the Registrar endeavours to ensure that the information contained in this list is accurate as at the date of publication, the Registrar does not warrant its accuracy. Neither does the Registrar accept any responsibility for any loss or damage howsoever arising from any cause whatsoever in connection with this list, including any updates or amendments made thereto.