



OCCUPATIONAL RETIREMENT SCHEMES ORDINANCE

APPLICATION FOR REGISTRATION FOR SCHEMES NOT PARTICIPATING IN A POOLING AGREEMENT

CLASSIFICATION OF SCHEMES

This Annexure is to assist the applicant to determine the category of schemes to which his scheme belongs and the types of documents which should be lodged with the application for registration.

The category can be identified by reference to the scheme’s domicile, its administration arrangement and its benefits type. The combination of these various elements constitutes the category of the scheme as shown below. For example, a scheme which is domiciled in Hong Kong and is governed by trust and is of the defined contribution type is classified as Category 1A.

The documents required to be submitted with the application for registration are listed out under the column “Documents required for application” in the relevant category. In respect of these documents in the form of statement, undertaking or certificate, they should be prepared by persons having the qualification as described in Annexure II.

Please note that for certain documents, the Occupational Retirement Schemes (Authentication and Certification of Documents) Rules require them to be authenticated or certified in the manner prescribed therein.

<u>Class</u>	<u>Type of scheme</u>	<u>Documents required for application</u>
CATEGORY 1A	Not Participating in a pooling agreement (see note 1)	1. Statement by applicant (including statement on scheme’s membership)
	Governed by trust (see notes 17 & 18)	2. Statement by solicitor
	Defined contribution scheme (see note 1)	3. Statement by auditor on scheme’s membership
		4. (For existing schemes only) Statement by auditor
		5. Undertaking by designated person (the trustee(s) or a person for the Registrar’s direction - see item IV of Annexure II for further information)
		6. (For existing schemes only) Audited accounts of the scheme, if any
		7. (For a scheme covering two or more relevant employers only) Power of attorney
		8. (For offshore schemes only) Submission in writing to Hong Kong jurisdiction (by the trustee(s) or person acting on behalf of the trustee(s))
		9. (For offshore schemes only) Statement by legal practitioner
		10. Certified true copy of full set of scheme terms (e.g. trust deed)



<u>Class</u>	<u>Type of scheme</u>	<u>Documents required for application</u>
CATEGORY 1B	Not Participating in a pooling agreement (see note 1)	1. Statement by applicant (including statement on scheme's membership) 2. Statement by solicitor
	Governed by trust (see notes 17 & 18)	3. Statement by auditor on scheme's membership
	Defined benefit scheme (see notes 1 & 4)	4. (For existing schemes only) Statement by auditor 5. Certificate by actuary 6. Undertaking by designated person (the trustee(s) or a person for the Registrar's direction - see item IV of Annexure II for further information) 7. (For existing schemes only) Audited accounts of the scheme, if any 8. (For a scheme covering two or more relevant employers only) Power of attorney 9. (For offshore schemes only) Submission in writing to Hong Kong jurisdiction (by the trustee(s) or person acting on behalf of the trustee(s)) 10. (For offshore schemes only) Statement by legal practitioner 11. Certified true copy of full set of scheme terms (e.g. trust deed)



<u>Class</u>	<u>Type of scheme</u>	<u>Documents required for application</u>
CATEGORY 1C	Not Participating in a pooling agreement (see note 1)	1. Statement by applicant on scheme's membership 2. Statement by solicitor
	Subject of or regulated by an insurance arrangement (see note 1)	3. Statement by auditor on scheme's membership 4. (For existing schemes only) Statement by auditor
	Defined contribution scheme (see note 1)	5. Undertaking by designated person (the relevant authorized insurer) 6. (For existing schemes only) Audited accounts of the scheme, if any 7. (For a scheme covering two or more relevant employers only) Power of attorney 8. (For offshore schemes only) Submission in writing to Hong Kong jurisdiction (by the trustee(s) or person acting on behalf of the trustee(s)) 9. (For offshore schemes only) Statement by legal practitioner 10. Certified true copy of full set of scheme terms (e.g. policy)



<u>Class</u>	<u>Type of scheme</u>	<u>Documents required for application</u>
CATEGORY ID	Not Participating in a pooling agreement (see note 1)	1. Statement by applicant on scheme's membership 2. Statement by solicitor
	Subject of or regulated by an insurance arrangement (see note 1)	3. Statement by auditor on scheme's membership 4. (For existing schemes only) Statement by auditor
	Defined benefit scheme (see notes 1 & 4)	5. Certificate by actuary 6. Undertaking by designated person (the relevant authorized insurer) 7. (For existing schemes only) Audited accounts of the scheme, if any 8. (For a scheme covering two or more relevant employers only) Power of attorney 9. (For offshore schemes only) Submission in writing to Hong Kong jurisdiction (by the trustee(s) or person acting on behalf of the trustee(s)) 10. (For offshore schemes only) Statement by legal practitioner 11. Certified true copy of full set of scheme terms (e.g. policy)



<u>Class</u>	<u>Type of scheme</u>	<u>Documents required for application</u>
CATEGORY O1	Not Participating in a pooling agreement (see note 1)	1. Statement by applicant on scheme's membership 2. Statement by solicitor
	(a) Neither governed by trust nor is the subject of or regulated by an insurance arrangement - with separation of scheme's assets (see note 20)	3. Statement by auditor on scheme's membership 4. (For existing schemes only) Statement by auditor 5. Undertaking by designated person (a person for the Registrar's direction - see item IV of Annexure II for further information) 6. Submission in writing to Hong Kong jurisdiction (by a person for the Registrar's direction)
	Or	7. (For existing schemes only) Audited accounts of the scheme, if any
	(b) Neither governed by trust nor is the subject of or regulated by an insurance arrangement - without separation of scheme's assets (see note 20)	8. (For a scheme covering two or more relevant employers only) Power of attorney 9. (For offshore schemes only) Submission in writing to Hong Kong jurisdiction (by the trustee(s) or person acting on behalf of the trustee(s)) 10. (For offshore schemes only) Statement by legal practitioner
Or	11. Certified true copy of full set of scheme terms (e.g. trust deed or policy)	
	(c) Governed by trust - not meeting trusteeship requirement (see note 17-20)	
	Defined contribution scheme (see note 1)	



<u>Class</u>	<u>Type of scheme</u>	<u>Documents required for application</u>
CATEGORY O2	Not Participating in a pooling agreement (see note 1)	1. Statement by applicant on scheme's membership 2. Statement by solicitor
	(a) Neither governed by trust nor is the subject of or regulated by an insurance arrangement - with separation of scheme's assets (see note 20)	3. Statement by auditor on scheme's membership 4. (For existing schemes only) Statement by auditor 5. Certificate by actuary 6. Undertaking by designated person (a person for the Registrar's direction - see item IV of Annexure II for further information)
	Or	7. Submission in writing to Hong Kong jurisdiction (by a person for the Registrar's direction)
	(b) Neither governed by trust nor is the subject of or regulated by an insurance arrangement - without separation of scheme's assets (see note 20)	8. (For existing schemes only) Audited accounts of the scheme, if any 9. (For a scheme covering two or more relevant employers only) Power of attorney 10. (For offshore schemes only) Submission in writing to Hong Kong jurisdiction (by the trustee(s) or person acting on behalf of the trustee(s))
Or	11. (For offshore schemes only) Statement by legal practitioner	
(c) Governed by trust – not meeting trusteeship requirement (see note 17-20)	12. Certified true copy of full set of scheme terms (e.g. trust deed or policy)	
	Defined benefit scheme (see notes 1 & 4)	