



## OCCUPATIONAL RETIREMENT SCHEMES ORDINANCE

### APPLICATION FOR REGISTRATION FOR SCHEMES 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 schemes as shown below. For example, a scheme which is domiciled in Hong Kong and is a participating scheme of a pooling agreement governed by trust and is of the defined contribution type is classified as Category 2A.

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 2A	Participating in a pooling agreement (see note 1)	1. Statement by applicant on scheme's membership
	Governed by trust (see note 1)	2. Statement by administrator(the trustee(s)) 3. Statement by solicitor
	Defined contribution scheme (see note 1)	4. Statement by auditor on scheme's membership 5. (For existing schemes only) Statement by auditor 6. Undertaking by designated person (the trustee(s) or a person for the Registrar's direction - see item V 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 scheme only) Submission in writing to Hong Kong jurisdiction (by the trustee(s) or person acting on behalf of the trustee(s)) 10. (For offshore scheme 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 2B	Participating in a pooling agreement (see note 1)	1. Statement by applicant on scheme's membership
	Governed by trust (see note 1)	2. Statement by administrator (the trustee(s))
	Defined benefit scheme (see notes 1 & 5)	3. Statement by solicitor
		4. Statement by auditor on scheme's membership
		5. (For existing schemes only) Statement by auditor
		6. Undertaking by designated person (the trustee(s) or a person for the Registrar's direction - see item V of Annexure II for further information)
		7. Certificate by actuary
		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 scheme only) Submission in writing to Hong Kong jurisdiction (by the trustee(s) or person acting on behalf of the trustee(s))
		11. (For offshore scheme only) Statement by legal practitioner
		12. 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 2C	Participating in a pooling agreement (see note 1)	1. Statement by applicant on scheme's membership
	Subject of or regulated by an insurance arrangement (see note 1)	2. Statement by administrator (the relevant authorized insurer)
	Defined contribution scheme (see note 1)	3. Statement by solicitor
		4. Statement by auditor on schemes' membership
		5. (For existing schemes only) Statement by auditor
		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 scheme only) Submission in writing to Hong Kong jurisdiction (by the trustee(s) or person acting on behalf of the trustee(s))
		10. (For offshore scheme 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 2D	Participating in a pooling agreement (see note 1)	1. Statement by applicant on scheme's membership
	Subject of or regulated by an insurance arrangement (see note 1)	2. Statement by administrator (the relevant authorized insurer)
	Defined benefit scheme (see notes 1 & 5)	3. Statement by solicitor
		4. Statement by auditor on scheme's membership t by auditor
		5. (For existing schemes only) Statement by auditor
		6. Undertaking by designated person (the relevant authorized insurer)
		7. Certificate by actuary
		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 scheme only) Submission in writing to Hong Kong jurisdiction (by the trustee(s) or person acting on behalf of the trustee(s))
		11. (For offshore scheme only) Statement by legal practitioner
		12. Certified true copy of full set of scheme terms (e.g. policy)