10 February 2003

**Circular Letter: EF/CTR/2003/001**

**To:    All approved trustees of registered MPF schemes**

Dear Sirs

## Reports Relating to Payment of Mandatory Contributions

The enacted Mandatory Provident Fund Schemes (Amendment) (No.2) Ordinance was gazetted on 19 July 2002. In August 2002, the Authority revised Guidelines IV.2 on reports relating to payment of mandatory contributions. The revised Guidelines have been promulgated and have become effective on 1 February 2003.

Electronic Interface Requirements

As set out in Guidelines IV.2, all approved trustees are required to comply with the requirements for electronic interface in the submission of Default Contribution, Persistent Late Payment and other reports.

This letter serves to summarise the relevant electronic interface requirements which have been distributed to trustees earlier, to take effect from 1 February 2003. Details are attached in the Annex. The circular letter on the current reporting requirements issued on 8 November 2000 is hereby superseded.

Should you have any queries, please contact your case officer.

Yours sincerely

(E S W Lee)
Executive Director
(Enforcement Division)

Encl.

**MANDATORY PROVIDENT FUND SCHEMES AUTHORITY**
**Notification of Default Contribution, Discrepancies,**
**Persistent Late Payment and Outstanding Surcharge**

**Requirements for Electronic Interface**

The Authority hereby specifies the electronic interface requirements relating to submission of the Default Contribution Report and Persistent Late Payment Report in the following paragraphs.

**A. General Information/Requirements**

**Media**

The Authority will only accept report files transmitted through the CHS Network or alternatively in the form of 1.44MB diskettes with size of 3.5 inches in MS-DOS format not exceeding one diskette's storage capacity or CD-ROM 650 MB in ISO 9660 format.

**Diskette/CD-ROM Labelling**

Approved trustee should label the diskette containing the Default Contribution Report files, Discrepancies Report files, Persistent Late Payment Report files and Outstanding Surcharge Report files with the relevant scheme registration number and the relevant date of submission. If there is more than one diskette submitted at a time, approved trustee should number the diskettes in series. To illustrate, the format should take the form "MT12345-20030422-01" ("MT12345" being the scheme registration number, "20030422" being the relevant year, month and day of file submission and "01" being the first diskette submitted). In case there are second and third diskettes submitted, they should be numbered as "MT12345-20030422-02" and MT12345-20030422-03" respectively.

**Information to be Submitted**

Approved trustee should enclose a covering letter with the relevant reports on default contribution, discrepancies, persistent late payment and outstanding

surcharge cases submitted either through CHS Network or by means of diskette/CD-ROM. The covering letter should specify the following information for verification by the Authority.

➢ Type of files
➢ Name of diskette / CD-ROM Label (if not by CHS Network)
➢ File Name
➢ Contribution Period
➢ Report Type (i.e. $1^{st,}2^{nd}$ or $3^{rd}$)
➢ Number of employers
➢ Number of self-employed persons
➢ Number of records in each file
➢ Total sum of amount in arrears in Default Contribution Report file, Discrepancies Report file or Outstanding Surcharge Report file
➢ Total sum of amount of mandatory contributions concerned with the contribution day in Persistent Late Payment Report file

For details, please refer to the attached sample covering letter.

**Duplicate Records**

The trustee should ensure that no duplicate records are included in the files submitted.

**Records to be Excluded**

Please do not report the following records to the Authority.
(i) Employers who have not enrolled any employee in your scheme
(ii) Employers or self-employed persons who have terminated your services

If your system does not allow for the exclusion of the above-mentioned employers/self-employed persons, we should be grateful if you would file them separately and add a remark in their records for identification purpose.

## B. Naming of File

Each file should be named according to the type of records it carries, as follows:

| Type of Records | File Name |
|---|---|
| Report of Default Contribution | <u>Employer</u><br>[Scheme Registration Number]DC[YYYYMMDD]-01<br>e.g. MT12345DC20030422-01<br><br><u>Self-employed Person</u><br>[Scheme Registration Number]SD[YYYYMMDD]-01<br>e.g. MT12345SD20030422-01 |
| Report of Discrepancies | <u>Employer</u><br>[Scheme Registration Number]DP[YYYYMMDD]-01<br>e.g. MT12345DP20030422-01<br><br><u>Self-employed Person</u><br>[Scheme Registration Number]SP[YYYYMMDD]-01<br>e.g. MT12345SP20030422-01 |
| Report of Persistent Late Payment | <u>Employer</u><br>[Scheme Registration Number]PL[YYYYMMDD]-01<br>e.g. MT12345PL20030422-01<br><br><u>Self-employed Person</u><br>Not applicable |
| Report of Outstanding Surcharge | <u>Employer</u><br>[Scheme Registration Number]SU[YYYYMMDD]-01<br>e.g. MT12345SU20030422-01<br><br><u>Self-employed Person</u><br>[Scheme Registration Number]SS[YYYYMMDD]-01<br>e.g. MT12345SS20030422-01 |

- Each text file should only carry records of the same type.

- Number of records of each text file must not be more than 20,000.

- For records of the same type which span more than one file, please differentiate between the files using the two-digit sequence number at the end of the file name (e.g. if there are 2 files for same type of records, please indicate the first file as [Scheme Registration Number]DC[YearMonthDay]-01, and the second file as [Scheme RegistrationNumber]DC[YearMonthDay]-02). If there is only one file for a type of record, "01" should be used as the sequence number in the file name.

- The extension of the file should be "TXT" (A sample file name of a Default Contribution Report should be like MT12345DC20030422-01.TXT).

## C. Format of File

- All report files submitted must be plain text files in ASCII format. Report files in Word, Excel or other format will be rejected.

- The reports should follow the fixed-length column formats. Space, not tab space, should be inserted to the columns in which no information is needed to be reported or the required information is not available.

- Each record should start with a new line.

- Chinese character must be stored in "Big 5" format.

- The set of characters to be used is restricted to those coded in the "Big-5" standard and included in the Hong Kong Supplementary Character Set (HKSCS).

- For each file to be submitted, the column sequence and column length must follow the following defined format:

# 1. Report of Default Contribution , Discrepancies or Outstanding Surcharge for Employer and Self-employed Person

| Column Name | Format | Mandatory Field * | Remark |
|---|---|:---:|---|
| Date of report | 8 characters | ✓ | DDMMYYYY (e.g. 22042003) |
| Scheme registration number | 15 characters | ✓ | e.g. MT12345 |
| Approval number of trustee | 15 characters | ✓ | |
| English name of the defaulter (employer/self-employed person) | 130 characters | ✓ | Provide both English and Chinese names (the next field) of the defaulter, if available.  Otherwise, provide either English or Chinese name of the defaulter. |
| Chinese name of the defaulter (employer/self-employed person) | 50 Chinese characters | ✓ | Provide both Chinese and English names (the previous field ) of the defaulter, if available.  Otherwise, provide either English or Chinese name of the defaulter. |
| Participation number | 15 characters | ✓ | For employer only. Participation number refers to the number as appears on the participation certificate. |
| HKID/Passport number | 15 characters | ✓ | For self-employed person only.   Provide either HKID or Passport number, not both. |
| Address line 1 of the defaulter | 50 characters | ✓ | |
| Address line 2 of the defaulter | 50 characters | | |
| Address line 3 of the defaulter | 50 characters | | |
| Address line 4 of the defaulter | 50 characters | | |
| Address line 5 of the defaulter | 50 characters | | |
| Phone number regional code of the defaulter | 3 characters | | |

| Column Name | Format | Mandatory Field * | Remark |
|---|---|---|---|
| Phone number area code of the defaulter | 7 characters | | |
| Phone number of the defaulter | 15 characters | | |
| Fax number regional code of the defaulter | 3 characters | | |
| Fax number area code of the defaulter | 7 characters | | |
| Fax number of the defaulter | 15 characters | | |
| Contribution period concerned (Start) | 8 characters | ✓ | DDMMYYYY |
| Contribution period concerned (End) | 8 characters | ✓ | DDMMYYYY |
| Contribution day concerned | 8 characters | ✓ | DDMMYYYY |
| Amount in arrears (HKD) | 16 characters | ✓ | 9999999999999.99 (Must be greater than zero) |
| Number of employee concerned | 7 characters | ✓ | 9999999 (Must be greater than zero). Please input "1" for cases in relation to self-employed person. |
| Remarks | 500 characters | | |
| Number of report | 1 character | ✓ | **For contribution period ended before 1 Feb 2003** Identification of the report i.e. - "1" for 1st Report - "2" for 2nd Report - "3" for 3rd Report  **For contribution period ended on or after 1 Feb 2003** Identification of the report i.e. - "1" for 1st Report - "2" for 2nd Report |

* There must be inputs for the Mandatory Fields.

## 2. Report of Persistent Late Payment for Employer

| Column Name | Format | Mandatory Field * | Remark |
|---|---|:---:|---|
| Date of report | 8 characters | ✓ | DDMMYYYY |
| Scheme registration number | 15 characters | ✓ | e.g. MT12345 |
| Approval number of trustee | 15 characters | ✓ | |
| English name of persistent late payer | 130 characters | ✓ | Provide both English and Chinese names (the next field) of the persistent late payer, if available. Otherwise, provide either English or Chinese name of the persistent late payer. |
| Chinese name of the persistent late payer | 50 Chinese characters | ✓ | Provide both Chinese and English name (the previous field) of the persistent late payer, if available. Otherwise, provide either English or Chinese name of the persistent late payer. |
| Participation number | 15 characters | ✓ | For employer only. Participation number refers to the number as appears on the participation certificate. |
| Address line 1 of the persistent late payer | 50 characters | ✓ | |
| Address line 2 of the persistent late payer | 50 characters | | |
| Address line 3 of the persistent late payer | 50 characters | | |
| Address line 4 of the persistent late payer | 50 characters | | |
| Address line 5 of the persistent late payer | 50 characters | | |
| Phone number regional code of the persistent late payer | 3 characters | | |
| Phone number area code of the persistent late payer | 7 characters | | |
| Phone number of the persistent late payer | 15 characters | | |

| Column Name | Format | Mandatory Field * | Remark |
|---|---|:---:|---|
| Fax number regional code of the persistent late payer | 3 characters | | |
| Fax number area code of the persistent late payer | 7 characters | | |
| Fax number of the persistent late payer | 15 characters | | |
| 1$^{st}$ Late payment contribution day | 8 characters | ✓ | DDMMYYYY |
| 1$^{st}$ Late payment contribution day # | 8 characters | ✓ | DDMMYYYY |
| 2$^{nd}$ Late payment contribution day | 8 characters | ✓ | DDMMYYYY |
| 2$^{nd}$ Late payment contribution day # | 8 characters | ✓ | DDMMYYYY |
| 3$^{rd}$ Late payment contribution day | 8 characters | ✓ | DDMMYYYY |
| 3$^{rd}$ Late payment contribution day # | 8 characters | ✓ | DDMMYYYY |
| 4$^{th}$ Late payment contribution day | 8 characters | ✓ | DDMMYYYY |
| 4$^{th}$ Late payment contribution day # | 8 characters | ✓ | DDMMYYYY |
| Amount of mandatory contributions for the 1$^{st}$ late payment after contribution day (HKD) | 16 characters | ✓ | 9999999999999.99 (Must be greater than zero) |
| Amount of mandatory contributions for the 2$^{nd}$ late payment after contribution day (HKD) | 16 characters | ✓ | 9999999999999.99 (Must be greater than zero) |
| Amount of mandatory contributions for the 3$^{rd}$ late payment after contribution day (HKD) | 16 characters | ✓ | 9999999999999.99 (Must be greater than zero) |

| Column Name | Format | Mandatory Field * | Remark |
|---|---|---|---|
| Amount of mandatory contributions for the 4th late payment after contribution day (HKD) | 16 characters | ✓ | 9999999999999.99 (Must be greater than zero) |

\* There must be inputs for the Mandatory Fields.

\# Duplicate columns

**SAMPLE COVERING LETTER**

**General information:**

| | | |
|---|---|---|
| Trustee | : | Good Example Trustee Company |
| Scheme number | : | MT12345 |
| Scheme name | : | XYZ MPF Scheme |
| Date of submission | : | 18 July 2003 |
| Number of CD-ROM submitted[1] | : | 1 |
| Number of floppy diskettes submitted[1] | : | 1 |

**Summary of submitted diskettes/CD-ROM/files:**

## (I) Reports on Employer

### (i) Default Contibution

| Diskette/CD-ROM Label | File Name[2] | Contribution Period | Report Type | No. of ER | No. of Records | Total Sum of Amount Involved[3] (HKD) | Remarks |
|---|---|---|---|---|---|---|---|
| MT12345-20030718-01 | MT12345DC20030718-01 | May 2003 | 1st | 10,000 | 20,000 | 500,000.00 | |
| MT12345-20030718-01 | MT12345DC20030718-02 | April 2003 | 2nd | 50 | 100 | 50,000.00 | |
| | | | **Total:** | **10,050** | **20,100** | **550,000.00** | |

### (ii) Discrepancies

| Diskette/CD-ROM Label | File Name | Contribution Period | Report Type | No. of ER | No. of Records | Total Sum of Amount Involved (HKD) | Remarks |
|---|---|---|---|---|---|---|---|
| MT12345-20030718-01 | MT12345DP20030718-01 | May 2003 | 1st | 5,000 | 10,000 | 100,000.00 | |
| MT12345-20030718-01 | MT12345DP20030718-02 | April 2003 | 2nd | 100 | 200 | 2,000.00 | |
| | | | **Total:** | **5,100** | **10,200** | **102,000.00** | |

### (iii) Persistent Late Payment

| Diskette/CD-ROM Label | File Name | Contribution Period | Report Type | No. of ER | No. of Records | Total Sum of Amount Involved (HKD) | Remarks |
|---|---|---|---|---|---|---|---|
| MT12345-20030718-01 | MT12345PL20030718-01 | - | - | 2,000 | 2,000 | 1st 10,000.00<br>2nd 10,000.00<br>3rd 10,000.00<br>4th 10,000.00 | |
| | | | **Total:** | **2,000** | **2,000** | **40,000.00** | |

### (iv) Outstanding Surcharge

| Diskette/CD-ROM Label | File Name | Contribution Period | Report Type | No. of ER | No. of Records | Total Sum of Amount Involved (HKD) | Remarks |
|---|---|---|---|---|---|---|---|
| MT12345-20030718-01 | MT12345SU20030718-01 | April 2003 | 1st | 100 | 200 | 2,000.00 | |
| MT12345-20030718-01 | MT12345SU20030718-02 | April 2003 | 1st | 10 | 20 | 200.00 | |
| | | | **Total:** | **110** | **220** | **2,200.00** | |

## (II) Reports on Self-employed Person

### (i) Default Contibution

| Diskette/CD-ROM Label | File Name[2] | Contribution Period | Report Type | No. of SEP | No. of Records | Total Sum of Amount Involved[3] (HKD) | Remarks |
|---|---|---|---|---|---|---|---|
| MT12345-20030718-02 | MT12345SD20030718-01 | May 2003 | 1st | 10,000 | 20,000 | 500,000.00 | |
| MT12345-20030718-02 | MT12345SD20030718-02 | April 2003 | 2nd | 50 | 100 | 50,000.00 | |
| | | | Total: | 10,050 | 20,100 | 550,000.00 | |

### (ii) Discrepancies

| Diskette/CD-ROM Label | File Name | Contribution Period | Report Type | No. of SEP | No. of Records | Total Sum of Amount Involved (HKD) | Remarks |
|---|---|---|---|---|---|---|---|
| MT12345-20030718-02 | MT12345SP20030718-01 | May 2003 | 1st | 5,000 | 10,000 | 100,000.00 | |
| MT12345-20030718-02 | MT12345SP20030718-02 | April 2003 | 2nd | 100 | 200 | 2,000.00 | |
| | | | Total: | 5,100 | 10,200 | 102,000.00 | |

### (iii) Outstanding Surcharge

| Diskette/CD-ROM Label | File Name | Contribution Period | Report Type | No. of SEP | No. of Records | Total Sum of Amount Involved (HKD) | Remarks |
|---|---|---|---|---|---|---|---|
| MT12345-20030718-02 | MT12345SS20030718-01 | May 2003 | 1st | 100 | 200 | 2,000.00 | |
| MT12345-20030718-02 | MT12345SS20030718-02 | April 2003 | 1st | 10 | 20 | 200.00 | |
| | | | Total: | 110 | 220 | 2,200.00 | |

**Note:**

[1] Not applicable to files transmitted to the Authority through CHS Network .

[2] SEP and ER reports should be saved in separate files.

[3] Total Sum of Amount Involved

(i) For default contribution, discrepancies and outstanding surcharge reports, "Total Sum of Amount Involved" means the amount in arrears.

(ii) For persistent late payment report, "Total Sum of Amount Involved" refers to the amounts of MC for the 1st to 4th late payments respectively.