

## **MANDATORY PROVIDENT FUND SCHEMES AUTHORITY**

### **II.8 Guidelines on Monthly Statistical Returns of Registered Schemes**

#### **INTRODUCTION**

Section 6H(1) of the Mandatory Provident Fund Schemes Ordinance (“the Ordinance”) provides that the Mandatory Provident Fund Schemes Authority (“the Authority”) may issue guidelines for the guidance of approved trustees, service providers and other persons concerned with the Ordinance.

2. Section 6H(3) of the Ordinance provides that a guideline may require persons (including persons belonging to a class) specified in the guideline to give to the Authority information or documents of a kind specified in the guideline. The guideline may only specify information or documents of a kind that the Authority reasonably requires for the exercise or performance of its functions.

3. The Authority hereby issues guidelines to specify the information required to be submitted in respect of monthly statistical returns of registered schemes. These guidelines also specify the means by which the monthly statistical returns should be submitted to the Authority.

4. The Authority had conducted a review of the above Guidelines in 2003, with a view to improving the consistency and usefulness of the information submitted by trustees. The Guidelines have been revised accordingly.

## **EFFECTIVE DATE**

5. These revised Guidelines shall become effective from 1 October 2004. The previous version of the Guidelines (Version 1 – July 2001) shall be superseded on that day.

## **MONTHLY STATISTICAL RETURN**

### **Contents of the Monthly Statistical Return**

6. The contents of the monthly statistical return of a registered scheme are set out in the Annex (FORM SS(MR)). The information to be provided should be in respect of the end of each calendar month.

### **Submission of Monthly Statistical Return**

7. The approved trustee of a registered scheme is required to submit the monthly statistical return within 21 days of the end of each calendar month either by electronic means (such as e-mail or diskettes) or in hard copies to :

Mandatory Provident Fund Schemes Authority  
21<sup>st</sup> and 22<sup>nd</sup> floors  
One International Finance Centre  
1 Harbour View Street  
Hong Kong.

### **Definitions of Terms**

8. Except where otherwise specified in the Annex, the terms common to the Ordinance and the subsidiary legislation of the Ordinance carry the same meanings as defined in the Ordinance and the subsidiary legislation. Approved trustees of registered schemes should make appropriate reference to the Ordinance and the subsidiary legislation, where necessary.

**FORM SS(MR)**

**MANDATORY PROVIDENT FUND SCHEMES ORDINANCE (CAP. 485)  
("the Ordinance")**

**MONTHLY STATISTICAL RETURN OF REGISTERED SCHEME**

**Statistics relating to the Registered Scheme**

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**NOTES :**

- (1) *The approved trustee ("the Trustee") of a registered scheme ("the Scheme") should refer to the "Guidelines on Monthly Statistical Returns of Registered Schemes" for the purpose of submitting a monthly statistical return of the Scheme.*
  - (2) *The Trustee of the Scheme should read the explanatory notes to this Form carefully before completing this Form.*
  - (3) *\*\* means the requested information is not applicable to employer sponsored schemes.*
  - (4) *Please insert "N.A." if not applicable.*
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**FOR OFFICIAL USE ONLY**

**Scheme registration no. :** \_\_\_\_\_ **Date of receipt :** \_\_\_\_\_

**Subject officer :** \_\_\_\_\_ **Input officer :** \_\_\_\_\_

**SECTION I INFORMATION ON THE SCHEME**

- (1) Name of the scheme : \_\_\_\_\_
- (2) Registration no. of the scheme : \_\_\_\_\_
- (3) The month to which this Return relates ("the Month") : \_\_\_\_\_

**SECTION II INFORMATION ON PARTICIPATING EMPLOYERS**

- (1) Number of participating employers in the scheme as at the end of the Month : \_\_\_\_\_

**SECTION III INFORMATION ON PARTICIPATING EMPLOYEES**

- (1) Number of participating employees in the scheme as at the end of the Month : \_\_\_\_\_
- (2) Number of employees who have newly participated in the scheme in the Month <sup>Note 1</sup> : \_\_\_\_\_
- (3) Number of employees who have ceased participation in the Month <sup>Note 2</sup> : \_\_\_\_\_

**SECTION IV\*\* INFORMATION ON PARTICIPATING SELF-EMPLOYED PERSONS**

- (1) Number of participating self-employed persons in the scheme as at the end of the Month : \_\_\_\_\_

**SECTION V INFORMATION ON CONTRIBUTIONS / BENEFITS RECEIVED BY AND BENEFITS WITHDRAWN FROM A REGISTERED SCHEME DURING THE MONTH**

(1) Contributions / benefits received during the Month

	<b>Mandatory contributions or benefits derived therefrom (HK\$)</b>	<b>Voluntary contributions or benefits derived therefrom (HK\$)</b>
Contributions received <sup>Note 3</sup> :		
a) In respect of employee members		
b) In respect of self-employed person members		
<b>Total contributions received</b>		
Benefits transferred from other registered schemes <sup>Note 4</sup> :		
a) In respect of employee members		
b) In respect of self-employed person members		
c) In respect of preserved account holders		
<b>Total benefits transferred from other registered schemes</b>		
Benefits transferred from occupational retirement schemes <sup>Note 5</sup> :		
Others (Please specify : _____)		

## (2) Benefits paid / transferred during the Month

	<b>Benefits derived from mandatory contributions (HK\$)</b>	<b>Benefits derived from voluntary contributions (HK\$)</b>
Benefits paid <sup>Note 6</sup> :		
a) In respect of employee members		
b) In respect of self-employed person members		
c) In respect of preserved account holders		
d) Others (Please specify: _____)		
<b>Total benefits paid</b>		
Benefits transferred to other registered schemes <sup>Note 7</sup> :		
a) In respect of employee members		
b) In respect of self-employed person members		
c) In respect of preserved accounts holders		
<b>Total benefits transferred to other registered schemes</b>		

**SECTION VI INFORMATION ON NET ASSET VALUES**

- (1) Net Asset Value of the scheme as at the end of the Month (HK\$) : \_\_\_\_\_
- (2) Net Asset Value of each constituent fund of the scheme as at the end of the Month (HK\$) :

<b>Name of Constituent Fund</b>	<b>Net Asset Value (HK\$)</b>

**Explanatory notes for completion of monthly return  
covering information on statistics related to registered scheme**

1. “Employees who have newly participated in the Scheme in the Month” refers to the participating employees who have newly participated in the Scheme in the Month and whose participation remained in the Scheme as at the last day of the Month. For clarification sake, employees newly participated in the Scheme in the Month but subsequently ceased participation in the Scheme in the same month should not be included.
2. “Employees who have ceased participation in the Month” refers to the participating employees who have ceased participation in the Scheme in the Month. For clarification sake, employees who have newly participated in the Scheme in the Month but subsequently ceased participation in the Scheme in the same month should not be included.
3. Contributions should only be reported when the amount of contributions received has been verified and is ready for subscription of constituent fund units.
4. Benefits transferred from other registered schemes should only be reported when the amount received has been verified and is ready for subscription of constituent fund units.
5. The amount of minimum MPF benefits transferred from occupational retirement schemes should be categorized as benefits derived from mandatory contributions whilst the amount of benefits in excess of the minimum MPF benefits should be categorized as benefits derived from voluntary contributions.
6. Benefits paid should only be reported when the constituent fund units have been redeemed and trustees are ready to issue cheques to the members or employers (for offsetting of long service payments or severance payments). This item must be reconciled with the data item, “Total benefits paid” in part (1) of Section IV, as reported in the quarterly return S(QR) of the corresponding quarter.
7. Benefits transferred to other registered schemes should only be reported when the constituent fund units have been redeemed and trustees are ready to issue cheques to the transferee trustees. Accrued benefits transferred to any other accounts (including employee contribution accounts, SEP accounts and preserved accounts) under the same registered scheme must be excluded. This item must be reconciled with the data item, “Total benefits transferred to other registered schemes” in part (2) of Section IV, as reported in the quarterly return S(QR) of the corresponding quarter.