



HONG KONG MONETARY AUTHORITY  
香港金融管理局

*Banking Policy Department*

Our Ref: B1/15C  
B9/151C  
CB/POL/4/5/34

24 October 2024

The Chief Executive  
All Authorized Institutions

Dear Sir/Madam,

**Revised Pillar 3 Disclosure Package**

I am writing to inform you that, following consultation with the two industry associations, the Monetary Authority is issuing and specifying a revised package of standard disclosure templates and tables (with accompanying explanatory notes) pursuant to sections 6(1)(ab) and 88(1)(b) of the Banking (Disclosure) Rules (“BDR”). The revised package is intended to be used by authorized institutions (“AIs”) for making disclosures under the BDR. The English version of the revised package<sup>1</sup> is enclosed (Annex 1).

The revised package mainly reflects the capital standards in the Basel III final reform package, featuring new templates and tables, as well as revisions to the existing ones. Other refinements are also incorporated to provide greater clarity and to align with the latest corresponding disclosure requirements in the DIS chapter of the Basel Framework<sup>2</sup>.

Same as the commencement date of the Banking (Disclosure) (Amendment) Rules 2023 (“BDAR”), the revised package is expected to take effect on 1 January 2025. AIs should use the revised package for making disclosures for any reporting period ending after this date. The English version of the revised package can be accessed through the “Key Functions – Banking – Banking Legislation, Policies and Standards Implementation – Disclosure” icons on the HKMA’s public website (<http://www.hkma.gov.hk>) or through the Supervisory Communication Website (<http://www.stet.iclnet.hk>). The Chinese version of the revised package will be uploaded as soon as it is available.

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<sup>1</sup> For ease of reference, a marked-up draft highlighting changes over the current version in use is also enclosed (Annex 2).

<sup>2</sup> [https://www.bis.org/basel\\_framework/standard/DIS](https://www.bis.org/basel_framework/standard/DIS)

Should you have any questions regarding the above, please contact Ms Amy Siu ([apysiu@hkma.gov.hk](mailto:apysiu@hkma.gov.hk)) or Mr Ivan Hui ([iyhui@hkma.gov.hk](mailto:iyhui@hkma.gov.hk)).

Yours faithfully,

Richard Chu  
Acting Executive Director (Banking Policy)

Encl

cc: The Chairperson, The Hong Kong Association of Banks  
The Chairperson, The DTC Association  
FSTB (Attn: Mr Justin To)