

Completion Instructions

Return of Mandatory Provident Fund Related Activities (Form MA(BS)13)

Introduction

1. This return collects information on mandatory provident fund related activities conducted by authorized institutions in Hong Kong.

Section A: General Instructions

2. This return is to be submitted by all authorized institutions that are registered as MPF intermediaries with the Mandatory Provident Fund Schemes Authority.
3. Unless otherwise specified by the Monetary Authority, institutions should submit this return on a 6-monthly basis not later than 21 days after the end of March and September each year. If the submission deadline falls on a public holiday, it will be deferred to the next working day.
4. Amounts should be shown to the nearest thousands, in HK\$ or HK\$ equivalent in the case of foreign currency items. The closing middle market T/T rates prevailing at the reporting date should be used for conversion purpose.

Section B: Definitions and clarification

5. Master trust scheme means an MPF scheme other than an industry scheme, membership of which is open to the relevant employees of more than one employer, to self-employed persons, and to persons who wish to transfer their accrued benefits in another MPF scheme to the master trust scheme.
6. Industry scheme means a provident fund scheme established for persons engaged in a particular industry or class of industries and registered under section 21A of the MPF Schemes Ordinance:
7. Employer sponsored scheme means an MPF scheme, membership of which is open only to the relevant employees of an employer or its associated companies.
8. Continuous financial support means the undertaking given by an institution pursuant to section 12 or section 68 of the MPF Schemes (General) Regulation.

9. This return captures information on the activities conducted by the reporting institution's offices in Hong Kong. Any such activities that were conducted by the reporting institution's overseas offices or group companies should not be included in reporting.

Section C: Specific Instructions

10. Part I, Item 2 – Income from the selling of or advising clients on MPF schemes

Report the institution's gross income during the reporting period. This includes income attributable to the selling efforts of the previous periods but which was not taken to the profit and loss account until the current reporting period. Income attributable to the institution's role as promoter and/or distributor of the MPF schemes should also be reported here.

11. Part II, Items 1(2)(b) & 2(2)(b) – Size of MPF constituent funds

Report the size of the MPF constituent funds by using the market value of the assets as at end of the reporting period.