

MANDATORY PROVIDENT FUND SCHEMES AUTHORITY

IV.5 Guidelines on Payment of Accrued Benefits - Permanent Departure from Hong Kong

INTRODUCTION

In accordance with section 163(4) of the Mandatory Provident Fund Schemes (General) Regulation (“the Regulation”), an approved trustee of a registered scheme is required to notify the Mandatory Provident Fund Schemes Authority (“MPFA”) in writing, of particulars of any claim for payment of accrued benefits on grounds of permanent departure from Hong Kong. This enables the MPFA to check and inform the trustee whether the claimant has claimed previously for payment of accrued benefits on grounds of permanent departure from Hong Kong.

2. Section 163(5) of the Regulation adds that an approved trustee of a registered scheme must, by written notice, give to the MPFA particulars of the payment as soon as practicable after paying to a scheme member the member’s accrued benefits on grounds of permanent departure from Hong Kong. This enables the MPFA to build up a database on claimants who have withdrawn accrued benefits on grounds of permanent departure from Hong Kong.

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

4. Section 47A of the Ordinance empowers the MPFA to specify or approve the form and contents of documents required for the purposes of this Ordinance.

5. The MPFA hereby issues guidelines to approved trustees, approving the format of the reports to be submitted by trustees regarding the claims for payment of accrued benefits on grounds of permanent departure from Hong Kong (at Annex A) and the particulars of each payment on such grounds (at Annex B).

AVAILABILITY OF THE FORMS

6. The forms can be downloaded from the internet at MPFA's web site at <http://www.mpfahk.org>. Hard copies of the forms are also available at the office of the MPFA.

FORM MPF(S) - PD(C)

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

**REPORT OF CLAIMS ON GROUNDS OF
PERMANENT DEPARTURE FROM HONG KONG (REPORT OF CLAIMS) ^{Note 1}**

Please read the attached explanatory notes carefully before completing this report.

SECTION I - PARTICULARS OF THE TRUSTEE

(1) Name of approved trustee (the Trustee) :

(2) Approval number of the Trustee
Note 2 :

(3) Date of this report :

(DD/MM/YYYY)

SECTION II - PARTICULARS OF THE SCHEMES AND THE CLAIMANTS ^{Note 3}

Column 1 ^{Note 4}	Column 2	Column 3 ^{Note 5}
Name of the claimant	HKID card / passport* number of the claimant	Date of departure from Hong Kong

* Delete whichever is inappropriate

***Explanatory Notes for Completion of
the Report of Claims to the MPFA by Trustees (Form MPF(S) - PD(C))***

- (1) A scheme member may claim for payment of accrued benefits on grounds of permanent departure from Hong Kong once only. To enable the MPFA to check and inform the trustee whether the claimant has made a claim previously on the same ground, an approved trustee of a registered scheme is required, by virtue of section 163(4) of the Mandatory Provident Fund Schemes (General) Regulation, to notify the MPFA in writing, of particulars of any claim for payment of accrued benefits on grounds of permanent departure from Hong Kong by filling in this report.
- (2) “Approval number of the Trustee” refers to the approval number allocated to the Trustee by the MPFA when it approves the Trustee as an approved trustee. The approval number can be found in the approval certificate issued by the MPFA to the Trustee, and in the register of approved trustees kept by the MPFA which is open for public inspection.
- (3) The Trustee may put down the particulars of more than one claimant in a single report to the MPFA.
- (4) The Trustee should put down the English name of the claimant.
- (5) The Trustee should put down the claimant’s date of departure specified in his/her statutory declaration submitted with the claim for payment on grounds of permanent departure from Hong Kong.

FORM MPF(S) - PD(P)

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

**REPORT OF PAYMENTS ON GROUNDS OF
PERMANENT DEPARTURE FROM HONG KONG (REPORT OF PAYMENTS) ^{Note 1}**

Please read the attached explanatory notes carefully before completing this report.

SECTION I - PARTICULARS OF THE TRUSTEE

- (1) Name of approved trustee (the Trustee) : _____
- (2) Approval number of the Trustee
Note 2 : _____
- (3) Date of this report : _____
(DD/MM/YYYY)

SECTION II - PARTICULARS OF THE SCHEMES AND THE CLAIMANTS ^{Note 3}

Column 1 ^{Note 4}	Column 2	Column 3 ^{Note 5}	Column 4 ^{Note 6}
Name of the claimant	HKID card / passport* number of the claimant	Date of departure from Hong Kong	Total amount of accrued benefits withdrawn

* Delete whichever is inappropriate

***Explanatory Notes for Completion of
the Report of Payments to the MPFA by Trustees (Form MPF(S) - PD(P))***

- (1) To enable the MPFA to build up a database on claimants who have withdrawn accrued benefits on grounds of permanent departure from Hong Kong, an approved trustee of a registered scheme is required, by virtue of section 163(5) of the Mandatory Provident Fund Schemes (General) Regulation, to notify the MPFA in writing, of particulars of any payment of accrued benefits on such ground by filling in this report.
- (2) “Approval number of the Trustee” refers to the approval number allocated to the Trustee by the MPFA when it approves the Trustee as an approved trustee. The approval number can be found in the approval certificate issued by the MPFA to the Trustee, and in the register of approved trustees kept by the MPFA which is open for public inspection.
- (3) The Trustee may put down the particulars of more than one claimant in a single report to the MPFA.
- (4) The Trustee should put down the English name of the claimant.
- (5) The Trustee should put down the claimant’s date of departure specified in his/her statutory declaration submitted with the claim for payment on grounds of permanent departure from Hong Kong.
- (6) “Total amount of accrued benefits withdrawn” refers to the total amount of accrued benefits withdrawn by the claimant from all the accounts in the schemes managed by the Trustee.