

**Mandatory Provident Fund Schemes (Amendment) Bill 2021 (the Bill)**  
**《2021 年強制性公積金計劃(修訂)條例草案》(草案)**

**Committee Stage Amendments to be Proposed by the Government**  
**政府將提出的委員會審議階段修正案**

<b>Item 項目</b>	<b>Clause 條次</b>	<b>Proposed Amendments 建議修訂</b>	<b>Remarks 備註</b>
1.	19	<p>To expressly provide the power of the Mandatory Provident Fund Schemes Authority (MPFA) to give a written notice to require an approved trustee to comply with section 19M (about mandatory use of the electronic MPF system and scheme administration services provided by system operator) or section 19R (about collection of information by system operator) and follow up as required by the MPFA.</p> <p>明確訂明強制性公積金計劃管理局(積金局)給予書面通知的權力，以要求核准受託人遵守第 19M 條(關於強制使用電子強積金系統及系統營運者提供的計劃管理服務)或第 19R 條(關於系統營運者收集資料)，及按積金局要求作跟進。</p>	<p>The proposed amendments seek to clarify (i) the policy intent that the MPFA may require necessary actions on an approved trustee in relation to their compliance with the requirements of mandatory use of the eMPF Platform and scheme administration services and provision of necessary information to the system operator, and (ii) the associated consequence if the approved trustee fails to comply with MPFA's requirement.</p> <p>建議的修訂旨在澄清(i)政策原意，即積金局可向核准受託人在遵守強制使用「積金易」平台和計劃管理服務，及向系統營運</p>

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	101	<p>In view of the above proposed amendments to section 19P, to add the financial penalty items for failing to comply with the MPFA’s written notice in Schedule 4 to the Mandatory Provident Fund Schemes (General) Regulations (Cap. 485A) (MPFSGR).</p> <p>鑑於上述建議就第 19(P)條的修訂，在《強制性公積金計劃(一般)規例》(第 485A 章)附表 4 加入因未有遵守積金局的書面通知的罰款項目。</p>	<p>者提供必要資料方面要求採取必要行動；以及(ii)核准受託人未有遵守積金局的要求的相關後果。</p> <p>The financial penalties are similar to those in respect of new section 19P(2) of the Mandatory Provident Fund Schemes Ordinance (Cap. 485) (MPFSO) in clause 101(5) of the Bill.</p> <p>有關罰款與《強制性公積金計劃條例》(第 485 章)(《強積金條例》)新訂第 19P(2)條(草案第 101(5)條所載)的相似。</p>
2	19	<p>In the English version of the heading of the proposed section 19ZE of the MPFSO, to delete “<i>section</i>” and substitute by “<i>sections</i>”.</p> <p>在擬議《強積金條例》第 19ZE 條的英文版本標題中，刪去“<i>section</i>”而代以“<i>sections</i>”。</p>	<p>Textual amendment. 文字修訂。</p>

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3.	34	<p>In the proposed section 41B of the MPFSO, to make it an offence, punishable by a fine at level 4, for failing to comply with the proposed section 41B(5) (which relates to the disclosure of information for the purposes of section 50B or 50C of the Inland Revenue Ordinance (Cap.112)).</p> <p>在擬議《強積金條例》第 41B 條中，訂明未有遵守有關為施行《稅務條例》(第 112 章)第 50B 或 50C 條而披露資料的第 41B(5)條，即屬犯罪，並處第 4 級罰款。</p>	<p>This is to align with the proposed section 78B of the Occupational Retirement Schemes Ordinance (Cap. 426) (clause 104 of the Bill) which is also related to the disclosure of information for the purposes of section 50B or 50C of Cap.112.</p> <p>目的是與同樣有關為施行第 112 章第 50B 或 50C 條而披露資料的擬議《職業退休計劃條例》第 78B 條(即草案第 104 條)保持一致。</p>
4	72	<p>(i) In section 136 of the MPFSGR, to make additional technical amendments to better reflect the policy intent of applying section 136 to arrears of default contribution and/or contribution surcharge.</p> <p>對《規例》第 136 條作附加的技術修訂，以更好地反映第 136 條應用於拖欠供款和/或供款附加費的欠款。</p> <p>(ii) Section 119 of the MPFSGR would need to be amended by repealing the definition of “defaulter” as the</p>	<p>Technical amendments.</p> <p>技術修訂。</p>

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		<p>definition will no longer be required after the amendment to section 136 and the repeal of section 137 of the MPFSGR comes into force. As the proposed amendment to section 119 of the MPFSGR will come into operation when the first registered MPF scheme gets onboard to the eMPF Platform, the reference to the new clause containing the above amendment to section 119 will be added to clause 1(3)(a) of the Bill.</p> <p>由於在第 136 條的修訂和第 137 條的廢除生效後，不再需要“拖欠供款人”的定義，因此《規例》第 119 條須作修訂，以廢除該定義。由於建議就《規例》第 119 條的修訂會在首個註冊強積金計劃加入至「積金易」平台時開始實施，因此，草案第 1(3)(a)條將加入包含上述修訂第 119 條的新條次的提述。</p>	
5.	102	<p>In the English text of section 30(3) of the proposed Schedule 5 of the MPFSGR, to replace “<i>Schedule.</i>” by “<i>Schedule.</i>”.”.</p> <p>在英文版本的《規例》擬議附表 5 第 30(3)條，以“<i>Schedule.</i>”.” 代以“<i>Schedule.</i>”。</p> <p>Consequential amendments may also required to be made to</p>	Textual and consequential technical amendment. 文字及相應技術修訂。

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		<p>sections 16 and 17 of the proposed Schedule 5 of the MPFSGR because of the proposed amendments in item 4(ii) above.</p> <p>鑑於上述第 4(ii)項的建議修訂，亦可能需要就《規例》擬議附表 5 的第 16 和 17 條作相應修訂。</p>	

**Financial Services and the Treasury Bureau**  
**財經事務及庫務局**