

September 5, 2006

Dear Participating Employers,

Re : Strengthening enforcement of levying contribution surcharges by the MPFA

The MPFA will impose contribution surcharge on employers who fail to make MPF contributions on time. For appeals against contribution surcharge made by employers, the MPFA would like to remind employers that if the contributions are paid to us after the **settlement period**, even if the contribution amounts have been fully paid before the appeal is lodged, the MPFA **will not** withdraw the surcharge notice and the employer is still required to settle the surcharge imposed. To avoid the surcharges, we, therefore, would like to remind you:

1. The employers shall make all the employees' MPF contributions before the contribution period;
2. If the employers fail to make MPF contributions before the contribution period, the MPFA shall impose a contribution surcharge equal to 5% of the amount of the arrears on the employers after the settlement period (i.e. the period of 30 days following the contribution day).

Should you have any query or require any assistance from us, please feel free to call our Hotline at 2919 9115.

Yours faithfully,
For and on behalf of
MassMutual Trustees Limited



K.P. Tay
President

各僱主客戶：

有關：積金局加強供款附加費執法通知

積金局對未能依期為僱員作出強積金供款的僱主，會徵收供款附加費。就僱主因拖欠供款而向積金局提出反對及取消供款附加費事宜，積金局呼籲僱主應準時為僱員供款，如僱主在**結算期**結束後才向本公司作出供款，即使供款在提出反對時已全數繳交，積金局將**不會**撤回《拖欠供款及附加費通知書》，僱主仍須繳交供款附加費。為避免被徵收供款附加費，本公司謹向各僱主作出以下提示：

1. 僱主需於供款期前繳交所有僱員的強積金供款；
2. 若未能於供款期前繳交，積金局將於結算期結束後（即供款日之後 30 日的期間）向僱主收取相等於欠款款額百分之五的供款附加費。

如有任何疑問，或需本公司提供任何協助，請致電本公司熱線 2919 9115。

美國萬通信託有限公司
總裁 鄭慶藩謹啓
2006 年 9 月 5 日